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A. Application Update Summary

- 2 As a result of the information obtained in responding to these interrogatories, PowerStream has
- 3 updated its application as follows:

- 1. Update using Board's new default working capital allowance of 7.5% (II-1-Staff-19);
- 5 2. Update for incremental costs related to moving Residential customers to monthly billing in 2017 as per Board's new policy (III-Staff-91);
- Update Revenue Requirement (VI-Staff-97);
- 4. Update Cost Allocation using the Board's updated model (II-Staff-27);
- Update load forecast and customer forecasts using the latest economic forecast in the
 regression models and update billing determinants and revise forecasted cost of power
 to reflect (III-VECC-19);
- 6. Update forecasted cost of power for updated load forecast and latest Board Regulated Price Plan report dated April 20, 2015 (item 5 above);
- 7. Update Retail Transmission Service Rates based on the OEB approved rate order dated April 23, 2015 for Hydro One Distribution Sub-transmission rates (II-1-Staff-29);
- 8. Update for Board's new policy regarding fixed monthly charge transition for Residential customers (II-1-Staff-28); and
- 18 9. Update Bill impacts (V-Staff-95).
- 19 These changes are discussed below.
- Working Capital Allowance:
- 21 PowerStream has adopted the Board's new default value of 7.5%.
- 22 2. Monthly billing of Residential customers:
- The Application, as filed, is on the basis of PowerStream's current practice of billing
 Residential customers every two months. Subsequently the Board issued its direction
 that Residential customers must be billed monthly starting January 1, 2017.
- PowerStream has updated its costs to reflect this change to monthly billing. This will require PowerStream to process twice as many bills for Residential customers. The cost
- of updating the billing system to adapt the monthly billing for Residential customers is a
- 29 one-time capital cost of \$3,000,000 to be incurred in 2016. The on-going incremental
- 30 OM&A costs starting in 2017 are summarized in Table A-1 below.

Table A-1: Monthly Billing Summary of Incremental OM&A Costs (\$thousands)

		2017		2018		2019	2020	
Labour	\$	1,138.4	\$	1,161.1	\$	1,187.3	\$	1,214.0
Bill printing and processing	\$	852.5	\$	865.2	\$	878.2	\$	891.3
Postage	\$	2,089.5	\$	2,184.0	\$	2,276.7	\$	2,380.0
Payment processing fees	\$	153.0	\$	154.5	\$	156.1	\$	157.7
E-billing offset to postage	-\$	184.0	-\$	204.0	-\$	224.0	-\$	244.0
Bad debts reduction	-\$	353.3	-\$	356.8	-\$	360.4	-\$	364.0
Total	\$	3,696.1	\$	3,804.1	\$	3,913.8	\$	4,034.9

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3. Revenue Requirement:

The revenue requirement has been updated to reflect the changes listed above. The updated Revenue Requirement is summarized in Table A-2 below.

Table A-2: Updated Revenue Requirement (\$millions)

	Board Approved	Historic .	Actual	Bridge Year ¹	Test Years ¹				
	2013	2013	2014	2015	2016	2017	2018	2019	2020
Return on Rate base	\$49.7	\$50.0	\$52.2	\$57.6	\$60.7	\$66.4	\$71.5	\$75.9	\$80.1
Operating costs ²	\$80.0	\$80.8	\$85.5	\$92.6	\$96.2	\$101.8	\$103.7	\$106.1	\$108.2
Depreciation	\$33.8	\$32.8	\$35.7	\$40.3	\$46.1	\$50.2	\$52.8	\$55.7	\$58.9
Derecognition expense	\$1.4	\$1.5	\$2.1	\$1.5	\$1.3	\$1.3	\$1.3	\$1.3	\$1.3
IFRS PP&E Amortization	(\$2.4)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Income Taxes	\$1.5	\$1.6	\$0.4	(\$4.9)	(\$4.7)	\$3.3	\$4.9	\$5.9	\$6.2
Sub-total	\$164.1	\$166.6	\$175.8	\$187.1	\$199.6	\$223.0	\$234.2	\$244.9	\$254.7
Revenue Offsets ²	(\$9.8)	(\$13.5)	(\$14.0)	(\$12.5)	(\$12.6)	(\$12.7)	(\$12.8)	(\$12.9)	(\$13.1)
Revenue Requirement	\$154.2	\$153.1	\$161.8	\$174.6	\$187.0	\$210.3	\$221.4	\$232.0	\$241.6

^{1.} Bridge and Test Years are forecasted values

Table A-3 below provides the change in the revenue requirement from the May 22, 2015 filed Application.

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^{2.} Operating Costs and Revenue offsets for 2013 Board Approved are lower by \$2.9M due to netting of costs with revenue

Table A-3: Revenue Requirement – Updated vs. Application (\$millions)

	Board Approved	Historio	c Actual	Bridge Year			Test Years	ars			
	2013	2013	2014	2015	2016	2017	2018	2019	2020		
August 21, 2015											
Update	\$154.2	\$153.1	\$161.8	\$174.6	\$187.0	\$210.3	\$221.4	\$232.0	\$241.6		
May 22, 2015											
Filed	\$154.2	\$153.1	\$161.8	\$174.3	\$191.9	\$211.1	\$221.8	\$232.4	\$242.0		
Change	\$0.0	\$0.0	\$0.0	\$0.3	(\$4.9)	(\$0.8)	(\$0.4)	(\$0.4)	(\$0.4)		

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Table A-4 below presents the elements of revenue requirement that have changed.

Table A-4: Changes in Revenue Requirement – Update vs. Application (\$millions)

	Board Approved	Historic	Actual	Bridge Year			Test Years				
	2013	2013	2014	2015	2016	2017	2018	2019	2020		
Return on Rate base	\$0.0	\$0.0	\$0.0	\$0.3	(\$4.1)	(\$3.9)	(\$4.1)	(\$4.2)	(\$4.3)		
Operating costs ²	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3.7	\$3.8	\$3.9	\$4.0		
Depreciation	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.3	\$0.3	\$0.3	\$0.4		
Income Taxes	\$0.0	\$0.0	\$0.0	\$0.0	(\$0.9)	(\$0.9)	(\$0.3)	(\$0.4)	(\$0.4)		
Revenue Requirement	\$0.0	\$0.0	\$0.0	\$0.3	(\$4.9)	(\$0.8)	(\$0.4)	(\$0.4)	(\$0.3)		

Reduction in Return on Rate Base is mainly due to the reduction in the working capital allowance from 13% to 7.5% for 2016 onwards. This is offset slightly by the return on the additional capital investment in 2016 to implement monthly billing for Residential customers as per item 2 above.

Operating costs increase in 2017 onwards due to monthly billing for Residential customers as per item 2 above.

Depreciation increases in 2016 onwards due to the depreciation on the additional capital investment in 2016 to implement monthly billing for Residential customers.

Income taxes decline for 2016 onwards due to lower target net income and the deduction for capital cost allowance on the additional capital investment in 2016.

Updated Revenue Requirement Work Forms ("RRWF") are provided in Section A, Tab 2, Schedule 1 and the excel files uploaded to the Board's Regulatory Electronic Submission System ("RESS"). PowerStream has also provided a file that analyzes the changes in Revenue Requirement is a similar format to Sheet 10 of the RRWF.

4. Cost Allocation:

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PowerStream has entered the updated information into the latest version of the Board's Cost Allocation model. Table A-5 presents a summary of the updated Revenue to Cost Ratios.

Table A-5: Cost Allocation Revenue to Cost Ratios

Table A-5: C	ost Allocation	Revenue	to Cost	Ratios
2016	Status Quo	Low ¹	High ¹	Proposed
Residential	100.9%	85.0%	115.0%	100.9%
GS Less Than 50 kW	99.3%	80.0%	120.0%	99.7%
GS 50 to 4,999 kW	97.7%	80.0%	120.0%	98.0%
Large Use	72.4%	85.0%	115.0%	85.2%
Unmetered Scattered Load	89.2%	80.0%	120.0%	89.5%
Sentinel Lighting	81.9%	80.0%	120.0%	82.2%
Street Lighting	137.2%	70.0%	120.0%	120.0%
2017	Status Quo	Low ¹	High ¹	Proposed
Residential	98.2%	85%	115%	98.5%
GS Less Than 50 kW	106.3%	80%	120%	106.3%
GS 50 to 4,999 kW	99.0%	80%	120%	99.3%
Large Use	71.3%	85%	115%	85.2%
Unmetered Scattered Load	101.2%	80%	120%	101.2%
Sentinel Lighting	83.2%	80%	120%	83.5%
Street Lighting	152.8%	70%	120%	120.0%
2018	Status Quo	Low ¹	High ¹	Proposed
Residential	99.0%	85.0%	115.0%	99.4%
GS Less Than 50 kW	106.3%	80.0%	120.0%	106.3%
GS 50 to 4,999 kW	97.2%	80.0%	120.0%	97.6%
Large Use	69.7%	85.0%	115.0%	85.3%
Unmetered Scattered Load	102.2%	80.0%	120.0%	102.2%
Sentinel Lighting	82.8%	80.0%	120.0%	83.1%
Street Lighting	170.2%	70.0%	120.0%	120.0%
2019	Status Quo	Low ¹	High ¹	Proposed
Residential	99.8%	85.0%	115.0%	100.0%
GS Less Than 50 kW	106.2%	80.0%	120.0%	106.2%
GS 50 to 4,999 kW	95.8%	80.0%	120.0%	96.5%
Large Use	68.5%	85.0%	115.0%	85.5%
Unmetered Scattered Load	102.9%	80.0%	120.0%	102.9%
Sentinel Lighting	82.5%	80.0%	120.0%	83.1%
Street Lighting	170.6%	70.0%	120.0%	120.0%

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2020	Status Quo	Low ¹	High ¹	Proposed
Residential	100.6%	85.0%	115.0%	100.6%
GS Less Than 50 kW	105.9%	80.0%	120.0%	105.9%
GS 50 to 4,999 kW	94.6%	80.0%	120.0%	95.8%
Large Use	67.6%	85.0%	115.0%	85.9%
Unmetered Scattered Load	103.4%	80.0%	120.0%	103.4%
Sentinel Lighting	82.2%	80.0%	120.0%	83.3%
Street Lighting	171.4%	70.0%	120.0%	120.0%

^{1.} OEB approved range

- Updated Appendix 2-P and the Cost Allocation models are provided in Section A, Tab 2,
 Schedule and the excel models uploaded to the Board's Regulatory Electronic
 Submission System ("RESS").
 - 5. Load Forecast and Billing Determinants Update:
 - In interrogatory III-VECC-19, PowerStream was asked to update its load forecast based on the latest Conference Board of Canada economic forecast (August 2015). The updated economic forecast has a less favourable outlook and the data resulted in a reduction in the load forecast. The updated Load Forecast is provided as Appendix B to III-VECC-19 at Section C, Tab 3, Schedule 7.
- PowerStream updated the customer count models which also use Conference Board of Canada economic forecast data.
- Table A-6 summarizes the new billing determinants and provides the previous quantities.

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Table A-6: Updated Billing Determinants vs. Application

	August 21, 20	•		ig Determinar	May 21, 20		
2016	Cust./Conn.	kwh	kw	2016	Cust./Conn.	kwh	kw
Residential	325,345	2,714,896,670	-	Residential	325,759	2,750,618,680	-
GS<50	32,402	1,038,581,794	-	GS<50	32,425	1,040,222,607	-
GS>50	4,965	4,576,806,248	12,220,067	GS>50	4,953	4,574,077,591	12,212,781
Large Use	2	76,536,992	150,807	Large Use	2	76,536,992	150,807
USL	2,976	14,169,748	-	USL	2,976	14,169,725	-
Sentinel Lighting	209	378,095	975	Sentinel Lighting	208	378,080	975
Street Lighting	88,126	47,666,024	133,270	Street Lighting	88,226	53,007,707	148,205
Total	454,024	8,469,035,571	12,505,119	Total	454,550	8,509,011,382	12,512,768
2017	Cust./Conn.	kwh	kw	2017	Cust./Conn.	kwh	kw
Residential	331,461	2,689,802,037	-	Residential	331,876	2,739,228,627	-
GS<50	32,775	1,031,991,524	-	GS<50	32,799	1,034,670,626	-
GS>50	5,081	4,566,530,904	12,192,632	GS>50	5,062	4,574,818,701	12,214,760
Large Use	2	75,964,677	149,679	Large Use	2	75,964,677	149,679
USL	3,044	14,542,413	1	USL	3,044	14,542,385	-
Sentinel Lighting	207	377,900	975	Sentinel Lighting	207	377,900	975
Street Lighting	89,729	45,603,291	127,503	Street Lighting	89,829	45,961,281	128,504
Total	462,298	8,424,812,745	12,470,788	Total	462,818	8,485,564,197	12,493,917
2018	Cust./Conn.	kwh	kw	2018	Cust./Conn.	kwh	kw
Residential	337,643	2,671,680,575	1	Residential	338,106	2,734,798,535	-
GS<50	33,153	1,026,341,815	-	GS<50	33,179	1,029,394,754	-
GS>50	5,197	4,560,986,411	12,177,828	GS>50	5,171	4,569,273,124	12,199,953
Large Use	2	75,397,535	148,561	Large Use	2	75,397,535	148,561
USL	3,121	14,924,880	-	USL	3,121	14,924,845	-
Sentinel Lighting	207	377,847	975	Sentinel Lighting	207	377,840	975
Street Lighting	91,348	43,415,288	121,385	Street Lighting	91,460	38,502,066	107,648
Total	470,670	8,393,124,352	12,448,749	Total	471,246	8,462,668,700	12,457,138
2019	Cust./Conn.	kwh	kw	2019	Cust./Conn.	kwh	kw
Residential	343,901	2,661,694,451	-	Residential	344,367	2,726,183,601	-
GS<50	33,535	1,019,915,394	-	GS<50	33,561	1,023,938,204	-
GS>50	5,315	4,549,627,143	12,147,499	GS>50	5,280	4,555,886,909	12,164,212
Large Use	2	74,835,513	147,454	Large Use	2	74,835,513	147,454
USL	3,210	15,317,406	-	USL	3,210	15,317,364	-
Sentinel Lighting	207	377,833	975	Sentinel Lighting	207	377,820	975
Street Lighting	92,985	43,415,040	121,385	Street Lighting	93,098	38,115,123	106,567
Total	479,155	8,365,182,779	12,417,312	Total	479,726	8,434,654,534	12,419,207

	August 21, 20	015 Update		May 21, 2015 Filing						
2020	Cust./Conn.	kwh	kw	2020	Cust./Conn.	kwh	kw			
Residential	350,319	2,669,304,612	-	Residential	350,771	2,713,502,642	-			
GS<50	33,927	1,015,577,678	-	GS<50	33,952	1,020,971,584	-			
GS>50	5,436	4,546,351,409	12,138,752	GS>50	5,392	4,549,129,870	12,146,171			
Large Use	2	74,278,555	146,357	Large Use	2	74,278,555	146,357			
USL	3,312	15,720,255	-	USL	3,312	15,720,206	-			
Sentinel Lighting	207	377,829	975	Sentinel Lighting	207	377,820	975			
Street Lighting	94,661	43,304,558	121,076	Street Lighting	94,770	37,566,265	105,032			
Total	487,863	8,364,914,896	12,407,159	Total	488,407	8,411,546,941	12,398,534			

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6. Cost of Power Forecast Update:

PowerStream has updated the cost of power forecast to reflect the lower load, as discussed in item 5 above, updated costs from the Board Regulated Price Plan report dated April 20, 2015 and updated transmission costs as per item 7 below. Table A-7 provides the updated cost of power forecast along with the cost of power forecast as filed.

Table A-7: Cost of Power Forecast – Updated vs. Application (\$millions)

	Board Approved	Historic	Actual	Bridge Year	Test Years				
	2013	2013	2014	2015	2016	2017	2018	2019	2020
August 21, 2015 Update	\$857.8	\$880.2	\$925.3	\$1,034.1	\$1,053.1	\$1,101.9	\$1,147.6	\$1,172.5	\$1,194.6
May 22, 2015 Filed	\$857.8	\$880.2	\$925.3	\$995.9	\$1,103.2	\$1,111.3	\$1,158.8	\$1,184.1	\$1,203.1
Change	\$0.0	\$0.0	\$0.0	\$38.2	(\$50.1)	(\$9.4)	(\$11.2)	(\$11.6)	(\$8.5)

Table A-8 provides details of the revised cost of power forecast.

Table A-8: Updated Cost of Power Forecast (\$millions)

August 21, 2015 Update		2015F		2016F	2017F	2018F	2	019 F	2	020 F
Commodity	\$	492.4	\$	498.7	\$ 592.6	\$ 626.4	\$	658.0	\$	665.5
Global Adjustment Non-RPP	\$	388.9	\$	399.9	\$ 353.8	\$ 364.9	\$	359.9	\$	372.7
WMS including RRRP	\$	50.1	\$	50.0	\$ 49.8	\$ 49.6	\$	49.4	\$	49.4
Transmission Network	\$	66.2	\$	67.3	\$ 68.0	\$ 68.9	\$	69.9	\$	71.1
Transmission Connection	\$	29.5	\$	30.1	\$ 30.6	\$ 31.1	\$	31.6	\$	32.2
Low Voltage	\$	3.7	\$	3.7	\$ 3.7	\$ 3.7	\$	3.7	\$	3.7
SME	\$	3.4	\$	3.4	\$ 3.5	\$ 2.9	\$	-	\$	-
Total Cost of Power	\$ 1	1,034.1	\$ 1	1,053.1	\$ 1,101.9	\$ 1,147.6	\$	1,172.5	\$	1,194.6

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7. Retail Transmission Service Rates Update:

PowerStream has updated the retail service transmission rates based on its forecasted wholesale costs using the most current approved uniform transmission rates and Hydro One Distribution sub-transmission rates. Please see Section C, Tab 2, Schedule 2, II-1-Staff-29, Appendix B.

8. Rate Design including Residential Fixed Variable Split Update:

- 7 PowerStream's proposed distribution rates are set to recover the base revenue requirement for
- 8 each of the test years 2016 to 2020 as summarized above under item 3 and reflect the
- 9 proposed revenue to cost ratios presented above under item 4. The updated Rate Schedules
- are provided in Section A, Tab 2, Schedule 3.
- 11 The current fixed/variable split in distribution revenue was approved in PowerStream's 2013
- 12 Cost of Service application (EB-2012-0161). Table 1 below provides the 2013 Board-approved
- 13 split between fixed and variable distribution revenue

Table 1: 2013 Board-Approved Fixed/Variable Split

	2013 Board	Approved
Customer Class	Variable	Fixed
Residential	44.9%	55.1%
GS<50 kW	59.8%	40.2%
GS>50 kW	83.1%	16.9%
Large Use	51.3%	48.7%
Unmetered Scattered Load	46.5%	53.5%
Sentinel Lights	67.0%	33.0%
Street Lighting	48.4%	51.6%
	58.3%	41.7%

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- As part of this application update, PowerStream followed the Residential rate design requirements outlined in *A New Distribution Rate Design for Residential Electricity Customers*
- policy issued by the Board on April 2, 2015. (OEB File No. EB-2012-0410)
- 19 Table 2 below identifies the proposed 2016-2020 Fixed/Variable Split.

Table 2: 2016-2020 Proposed Fixed/Variable Split

Γ	201	6	201	7	201	8	201	9	202	0
Customer Class	Variable	Fixed								
Residential	43.4%	56.6%	32.1%	67.9%	21.1%	78.9%	10.4%	89.6%	0.0%	100.0%
GS<50 kW	58.7%	41.3%	62.6%	37.4%	64.0%	36.0%	64.9%	35.1%	65.4%	34.6%
GS>50 kW	84.8%	15.2%	86.1%	13.9%	86.5%	13.5%	86.8%	13.2%	87.1%	12.9%
Large Use	60.8%	39.2%	65.3%	34.7%	67.6%	32.4%	69.4%	30.6%	70.8%	29.2%
Unmetered Scattered Load	47.4%	52.6%	47.5%	52.5%	47.5%	52.5%	47.4%	52.6%	47.3%	52.7%
Sentinel Lights	47.8%	52.2%	48.0%	52.0%	48.0%	52.0%	48.0%	52.0%	48.0%	52.0%
Street Lighting	40.0%	60.0%	38.5%	61.5%	36.8%	63.2%	36.7%	63.3%	36.0%	64.0%
	57.8%	42.2%	52.5%	47.5%	46.8%	53.2%	41.1%	58.9%	35.6%	64.4%

For the Residential fixed monthly charge, PowerStream is proposing a four-year transition starting in 2017 and reaching 100% fixed charge in 2020). This one year delay is due to concerns with the total bill impacts in 2016 for the Residential 10th percentile consumption level. The 2016 bill impacts for these customers are already above 10% before any increase in the fixed charged portion of the distribution charge. Any increase in the fixed portion would increase the bill impact;

The fixed monthly charge is increased by a set percentage (increment) each year from 2017 through 2020.

11 Table 3: Fixed/Variable Residential Revenue Requirement (before Fixed Rate Design)

Year		Total Revenue Requirement	Res % (Cost Allocation)	Rev	Res enue Requirement	Fixed %	Fixed Component		Variable Component
2016	\$	187,023,489	54.1%	\$	101,115,222	56.5%	\$ 57,179,371	\$	43,935,852
2017	\$	210,324,714	54.4%	\$	114,344,829	57.2%	\$ 65,443,241	\$	48,901,588
2018	\$	221,429,930	54.6%	\$	120,825,233	57.8%	\$ 69,897,175	\$	50,928,058
2019	\$	232,012,036	54.6%	\$	126,782,793	58.4%	\$ 74,025,897	\$	52,756,897
2020	\$	241,642,555	54.7%	\$	132,169,435	58.8%	\$ 77,672,467	\$	54,496,968

Table 4: Fixed Rate Design - Revenue Re-Allocation between Fixed and Variable

		Fixed	,	Variable							Fixed	Increment
Year	(Component	Co	omponent	25%	50%	75%	100%	Fixed	Variable	%	%
		Α		В		C = B x	:%		A + C	B-C		
2016	\$	57,179,371	\$	43,935,852					\$ 57,179,371	\$ 43,935,85	2 56.5%	
2017		65,443,241		48,901,588	12,225,397				77,668,638	36,676,19	67.9%	11%
2018		69,897,175		50,928,058		25,464,029			95,361,204	25,464,02	78.9%	11%
2019		74,025,897		52,756,897			39,567,673		113,593,569	13,189,22	89.6%	11%
2020		77,672,467		54,496,968				54,496,968	132,169,435		0 100.0%	10%
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Table 5: Fixed Rate Design

Year	Fixed ear Component		Customer count		Fixed Rate	Fixed Rate Change Y-O-Y		
		Α	В		A / E	3 / 12		
2016	\$	57,179,371	325,345	\$	14.65			
2017	\$	77,668,638	331,461	\$	19.53	\$	4.88	
2018	\$	95,361,204	337,643	\$	23.54	\$	4.01	
2019	\$	113,593,569	343,901	\$	27.53	\$	3.99	
2020	\$	132,169,435	350,319	\$	31.44	\$	3.91	
				-		•		

- 3 In setting the proposed fixed/variable splits for the remaining classes PowerStream has used
- 4 the methodology outlined in the Application in Section II, Tab 1, Exhibit M, Tab 1.
- 5 Tables 5 to 9 below compare in each year the 2015 Current MSC and the calculated MSC at the
- 6 current approved fixed/ variable split to the MSC values in the cost allocation study models and
- 7 shows the proposed MSC. The highlighted numbers are the higher of current 2015 rates and
- 8 the CAS ceiling. Residential class fixed rates are as per Table 5.

Table 5: PowerStream Monthly Fixed Service Charges (\$) – 2016

Customer Class	2016 (CAS	2015	2016	2016
Customer Class	Floor	Ceiling	Charge	Calculated	Proposed
Residential	\$4.60	\$16.83	\$12.67	\$14.65	\$14.65
GS<50 kW	\$15.06	\$33.80	\$26.08	\$30.25	\$30.25
GS>50 kW	\$51.25	\$124.23	\$138.48	\$153.56	\$138.48
Large Use	\$348.09	\$683.12	\$5,966.29	\$6,103.85	\$5,966.29
Unmetered Scattered	\$4.30	\$15.05	\$7.01	\$8.13	\$8.13
Sentinel Lights	\$0.81	\$7.29	\$3.41	\$3.96	\$3.96
Street Lighting	\$0.62	\$2.99	\$1.26	\$1.26	\$1.26

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Table 6: PowerStream Monthly Fixed Service Charges (\$) - 2017

Customer Class	2017 C	CAS	2015	2017	2017
Customer Class	Floor	Ceiling	Charge	Calculated	Proposed
Residential	\$5.78	\$19.37	\$12.67	\$19.53	\$19.53
GS<50 kW	\$13.76	\$30.26	\$26.08	\$33.76	\$30.26
GS>50 kW	\$44.97	\$103.11	\$138.48	\$171.95	\$138.48
Large Use unmetered Scattered	\$368.47	\$691.76	\$5,966.29	\$6,938.66	\$5,966.29
I nad	\$3.58	\$13.71	\$7.01	\$9.07	\$9.07
Sentinel Lights	\$0.77	\$7.80	\$3.41	\$4.43	\$4.43
Street Lighting	\$0.62	\$2.92	\$1.26	\$1.26	\$1.26

Table 7: PowerStream Monthly Fixed Service Charges (\$) – 2018

Customer Class	2018 (CAS	2015	2018	2018
Customer Class	Floor	Ceiling	Charge	Calculated	Proposed
Residential	\$5.76	\$19.52	\$12.67	\$23.54	\$23.54
GS<50 kW	\$13.72	\$30.26	\$26.08	\$35.35	\$30.26
GS>50 kW	\$45.04	\$102.36	\$138.48	\$180.33	\$138.48
Large Use	\$366.55	\$694.20	\$5,966.29	\$7,459.05	\$5,966.29
Unmetered Scattered	\$3.56	\$13.96	\$7.01	\$9.50	\$9.50
Sentinel Lights	\$0.77	\$8.10	\$3.41	\$4.64	\$4.64
Street Lighting	\$0.62	\$2.74	\$1.26	\$1.18	\$1.18

Table 8: PowerStream Monthly Fixed Service Charges (\$) - 2019

Customer Class	2019 (CAS	2015	2019	2019
Customer Class	Floor	Ceiling	Charge	Calculated	Proposed
Residential	\$5.77	\$19.69	\$12.67	\$27.53	\$27.53
GS<50 kW	\$13.76	\$30.42	\$26.08	\$36.82	\$30.42
GS>50 kW	\$45.27	\$102.64	\$138.48	\$188.45	\$138.48
Large Use	\$366.49	\$720.18	\$5,966.29	\$7,927.65	\$5,966.29
Unmetered Scattered	\$3.56	\$14.22	\$7.01	\$9.90	\$9.90
Sentinel Lights	\$0.77	\$8.33	\$3.41	\$4.85	\$4.85
Street Lighting	\$0.62	\$2.79	\$1.26	\$1.22	\$1.22

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Table 9: PowerStream Monthly Fixed Service Charges (\$) – 2020

Customer Class	2020 C	AS	2015	2020	2020
Customer Class	Floor	Ceiling	Charge	Calculated	Proposed
Residential	\$5.82	\$19.84	\$12.67	\$31.44	\$31.44
GS<50 kW	\$13.92	\$30.64	\$26.08	\$38.03	\$30.64
GS>50 kW	\$45.94	\$103.15	\$138.48	\$195.79	\$138.48
Large Use	\$371.16	\$743.86	\$5,966.29	\$8,352.29	\$5,966.29
Unmetered Scattered	\$3.57	\$14.40	\$7.01	\$10.22	\$10.22
Sentinel Lights	\$0.77	\$8.50	\$3.41	\$5.04	\$5.04
Street Lighting	\$0.62	\$2.82	\$1.26	\$1.26	\$1.26

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- 4 PowerStream notes that the OEB is currently undergoing a process to review rate design for the
- 5 Commercial and Industrial customer (EB-2015-0043). PowerStream has not incorporated any
- of the rate designs as outlined in the Draft Report of the Board at this time.

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- Bill Impact Update:
- 9 PowerStream has updated the bill impacts to reflect all of the above changes.
- 10 For bill impact calculation purposes, the commodity prices and regulatory charges are assumed
- to be constant. Bill impacts have been calculated using the commodity prices effective May 1,
- 12 2015: 8.0¢/kWh Off-Peak, 12.2¢/kWh Mid-Peak, and 16.1¢/kWh On-Peak.
- 13 The currently approved 2015 Tariff of Rates and Charges contains 2014 LRAM rate riders
- specific to the former Barrie rate zone. As a result, there are two sets of bill impacts one for
- the former York Region rate zone and another for the former Barrie rate zone.
- 16 A completed Appendix 2-W is provided illustrating the bill impacts in accordance with Chapter 2
- of the Board's Filing Requirements in Section A, Tab 2, Schedule 2. Summaries of the total bill
- and distribution impacts for each rate class, for each service region, are provided in Tables 1
- 19 through 4 below.

EB-2015-0003 PowerStream Inc. Interrogatory Responses Section A Tab 1 Schedule 1 Page 13 of 15 Filed: August 21, 2015

Table 1: Summary of Monthly Bill Impacts for a Typical Customer – Total Bill (York Region)

Customer Class	Billing	Consumption per Customer	Load per Customer			Total bill		
	Determinant	(kWh)	(kW)	2016	2017	2018	2019	2020
Residential	kWh	800		10.0%	2.5%	0.6%	(0.2%)	0.1%
GS<50 kW	kWh	2,000		14.7%	1.9%	0.9%	0.8%	0.8%
GS>50 kW	kW	80,000	250	3.1%	1.4%	(0.3%)	0.7%	0.6%
Large Use	kW	2,800,000	7,350	1.9%	0.9%	0.6%	0.6%	0.6%
Unmetered Scattered Load	kWh	150		5.2%	4.1%	1.7%	1.5%	1.3%
Sentinel Lights	kW	180		6.2%	5.1%	0.8%	1.8%	1.7%
Street Lighting	kW	280		2.3%	1.3%	(0.9%)	0.9%	0.6%
Average				6.2%	2.5%	0.5%	0.9%	0.8%

Table 2: Summary of Monthly Bill Impacts for a Typical Customer – Distribution Portion (York Region)

Customer Class	Billing	Consumption per Customer	Load per Customer		Di	stribution Comp	onent	
	Determinant	(kWh)	(kW)	2016	2017	2018	2019	2020
Residential	kWh	800		14.8%	9.4%	1.6%	(1.4%)	(0.0%)
GS<50 kW	kWh	2,000		15.5%	8.1%	3.3%	2.4%	2.9%
GS>50 kW	kW	80,000	250	34.4%	11.4%	(3.7%)	4.5%	3.9%
Large Use	kW	2,800,000	7,350	36.7%	12.9%	5.7%	5.3%	4.6%
Unmetered Scattered Load	kWh	150		15.6%	11.5%	4.5%	4.1%	3.3%
Sentinel Lights	kW	180		18.7%	14.1%	1.7%	4.4%	3.8%
Street Lighting	kW	280		0.8%	4.6%	(8.7%)	4.7%	2.2%
Average				19.5%	10.3%	0.6%	3.4%	3.0%

Table 3: Summary of Monthly Bill Impacts for a Typical Customer – Total Bill (Barrie Zone)

Customer Class	Billing	Consumption per Customer	Load per Customer			Total bill		
	Determinant	(kWh)	(kW)	2016	2017	2018	2019	2020
Residential	kWh	800		9.9%	2.5%	0.6%	(0.2%)	0.1%
GS<50 kW	kWh	2,000		14.4%	1.9%	0.9%	0.8%	0.8%
GS>50 kW	kW	80,000	250	3.1%	1.4%	(0.3%)	0.7%	0.6%
Large Use	kW	2,800,000	7,350	1.9%	0.9%	0.6%	0.6%	0.6%
Unmetered Scattered Load	kWh	150		5.2%	4.1%	1.7%	1.5%	1.3%
Sentinel Lights	kW	180						
Street Lighting	kW	280		2.3%	1.3%	(0.9%)	0.9%	0.6%
Average				6.1%	2.0%	0.4%	0.7%	0.7%

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Table 4: Summary of Monthly Bill Impacts for a Typical Customer –
Distribution Portion (Barrie Zone)

Customer Class	Billing	Consumption per Customer	Load per Customer		Dis	tribution Compor	nent	
	Determinant	(kWh)	(kW)	2016	2017	2018	2019	2020
Residential	kWh	800		14.2%	9.4%	1.6%	(1.4%)	(0.0%)
GS<50 kW	kWh	2,000		14.0%	8.1%	3.3%	2.4%	2.9%
GS>50 kW	kW	80,000	250	34.1%	11.4%	(3.7%)	4.5%	3.9%
Large Use	kW	2,800,000	7,350	36.7%	12.9%	5.7%	5.3%	4.6%
Unmetered Scattered Load	kWh	150		15.6%	11.5%	4.5%	4.1%	3.3%
Sentinel Lights	kW	180						
Street Lighting	kW	280		0.8%	4.6%	(8.7%)	4.7%	2.2%
Average				19.2%	9.7%	0.4%	3.3%	2.8%

For the purposes of implementing the new fixed rate design, PowerStream applied the 10% test to customers who consume much less electricity than the typical residential customer. The 10th percentile for PowerStream's Residential customers is at 309 kWh. Table 5 below presents the total bill impacts for the various consumption levels within residential rate classification including the 10th percentile threshold.

Table 5: Summary of Monthly Bill Impacts for various consumption levels Residential – Total Bill (York Region)

Customer Class	Billing	Consumption per Customer			Total Bill		
	Determinant	(kWh)	2016	2017	2018	2019	2020
Residential	kWh	100	17.0%	15.0%	10.5%	7.3%	8.4%
Residential	kWh	250	13.1%	8.3%	5.4%	3.7%	4.5%
Residential (10th Percentile)	kWh	309	12.4%	7.0%	4.3%	2.8%	3.6%
Residential	kWh	500	11.0%	4.4%	2.2%	1.1%	1.7%
Residential	kWh	800	10.0%	2.5%	0.6%	(0.2%)	0.1%
Residential	kWh	1,000	9.6%	1.9%	(0.1%)	(0.7%)	(0.5%)
Residential	kWh	1,500	9.1%	0.9%	(0.9%)	(1.4%)	(1.4%)
Residential	kWh	2,000	8.9%	0.4%	(1.4%)	(1.8%)	(1.9%)
Average			11.4%	5.0%	2.6%	1.4%	1.8%

- 13 Typical Residential and GS<50 kW customers have total bill impacts over 10% in 2016.
- PowerStream is not proposing a rate mitigation plan because this is limited to 2016 and is due
- to the elimination of the Ontario Clean Energy Benefit (OCEB) and the Debt Retirement Charge.
- These two changes cause a total bill impact of approximately 7% in 2016.

Tariff of Rates and Charges

- PowerStream's proposed 2016 Tariffs of Rates and Charges are provided in Section A, Tab 2,
- 19 Schedule 3. Tables 6 to 9 below provide a summary of the Current and Proposed distribution
- 20 rates and other rates for 2016-2020.

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Table 6: Current and Proposed Distribution Rates

								Propose	d Rates				
0	Billing	Current 2	2015 Rates	20)16	2	017	2	018	20)19	202	20
Customer Class	Determinant	Fixed	Variable	Fixed	Variable	Fixed	Variable	Fixed	Variable	Fixed	Variable	Fixed	Variable
Residential	kWh	\$12.67	\$0.0140	\$14.65	\$0.0162	\$19.53	\$0.0136	\$23.54	\$0.0095	\$27.53	\$0.0049	\$31.44	\$0.0000
GS<50 kW	kWh	\$26.08	\$0.0139	\$30.25	\$0.0161	\$30.26	\$0.0193	\$30.26	\$0.0208	\$30.42	\$0.0221	\$30.64	\$0.0232
GS>50 kW	kW	\$138.48	\$3.3278	\$138.48	\$3.9398	\$138.48	\$4.4757	\$138.48	\$4.7238	\$138.48	\$4.9672	\$138.48	\$5.1889
Large Use	kW	\$5,966.29	\$1.4159	\$5,966.29	\$2.0704	\$5,966.29	\$2.4026	\$5,966.29	\$2.6113	\$5,966.29	\$2.8006	\$5,966.29	\$2.9734
Unmetered Scattered	kWh	\$7.01	\$0.0159	\$8.13	\$0.0184	\$9.07	\$0.0206	\$9.50	\$0.0216	\$9.90	\$0.0224	\$10.22	\$0.0232
Sentinel Lights	kW	\$3.41	\$8.0172	\$3.96	\$9.2875	\$4.43	\$10.4066	\$4.64	\$10.9237	\$4.85	\$11.4087	\$5.04	\$11.8447
Street Lighting	kW	\$1.26	\$6.6546	\$1.26	\$6.6746	\$1.26	\$6.6660	\$1.18	\$6.1971	\$1.22	\$6.5097	\$1.26	\$6.6446

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Table 7: Current and Proposed Low Voltage Rates

			•		-		
Customer Class	Billing	Current			Proposed		
Customer Class	Determinant	2015	2016	2017	2018	2019	2020
Residential	kWh	\$0.0003	\$0.0005	\$0.0005	\$0.0005	\$0.0005	\$0.0005
GS<50 kW	kWh	\$0.0003	\$0.0004	\$0.0004	\$0.0004	\$0.0004	\$0.0004
GS>50 kW	kW	\$0.1189	\$0.1589	\$0.1589	\$0.1590	\$0.1590	\$0.1590
Large Use	kW	\$0.1437	\$0.1629	\$0.1630	\$0.1631	\$0.1631	\$0.1631
Unmetered Scattered	kWh	\$0.0003	\$0.0005	\$0.0005	\$0.0005	\$0.0005	\$0.0005
Sentinel Lights	kW	\$0.1031	\$0.1169	\$0.1170	\$0.1170	\$0.1170	\$0.1170
Street Lighting	kW	\$0.0917	\$0.1287	\$0.1288	\$0.1288	\$0.1289	\$0.1288

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Table 8: Proposed Rate Riders

	Billing	DVA Dispostion	Global Adjustment Dispostion	LRAMVA (2013 Balance)	Stranded Meter Asets	Account 1575
Customer Class	Determinant	Recovery Period 2 YEARS	Recovery Period 2 YEARS	Recovery Period 1 YEAR	Recovery Period 1 YEAR	Recovery Period 1 YEAR
Residential	kWh	\$0.0002	\$0.0011	(\$0.0001)	\$0.0001	(\$0.0005)
GS<50 kW	kWh	\$0.0002	\$0.0011	\$0.0001	\$0.0002	(\$0.0003)
GS>50 kW	kW	\$0.0321	\$0.4262	(\$0.0126)		(\$0.0584)
Large Use	kW	\$0.0168		\$0.0000		\$0.0000
Unmetered Scattered	kWh	\$0.0002	\$0.0011	(\$0.0002)		(\$0.0005)
Sentinel Lights	kW	\$0.0212	\$0.4411	(\$0.1661)		(\$0.2446)
Street Lighting	kW	(\$0.2386)	\$0.4070	(\$0.1442)		(\$0.2429)

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Table 9: Current and Proposed RTS Rates

								Propose	d Rates				
	Billing	Current 20	15 Rates	2016		2017		2018		2019		2020	
Customer Class	Determinant	TN	TC	TN	TC	TN	TC	TN	TC	TN	TC	TN	TC
Residential	kWh	\$0.0080	\$0.0035	\$0.0080	\$0.0037	\$0.0082	\$0.0038	\$0.0083	\$0.0039	\$0.0085	\$0.0040	\$0.0086	\$0.0041
General Service < 50 kW	kWh	\$0.0072	\$0.0030	\$0.0072	\$0.0032	\$0.0073	\$0.0033	\$0.0074	\$0.0033	\$0.0076	\$0.0034	\$0.0077	\$0.0035
General Service > 50 kW	kW	\$2.9192	\$1.1726	\$2.8864	\$1.2405	\$2.9268	\$1.2618	\$2.9691	\$1.2842	\$3.0174	\$1.3093	\$3.0712	\$1.3371
General Service > 50 kW Interval	kW	\$3.0601	\$1.2687	\$3.0257	\$1.3422	\$3.0681	\$1.3652	\$3.1125	\$1.3894	\$3.1630	\$1.4166	\$3.2195	\$1.4467
Large Use	kW	\$3.4638	\$1.2027	\$3.4690	\$1.2888	\$3.5361	\$1.3178	\$3.6098	\$1.3496	\$3.6868	\$1.3829	\$3.7781	\$1.4218
Unmetered Scattered Load	kWh	\$0.0072	\$0.0034	\$0.0070	\$0.0035	\$0.0069	\$0.0035	\$0.0068	\$0.0035	\$0.0067	\$0.0034	\$0.0066	\$0.0034
Sentinel Lighting	kW	\$2.2561	\$0.8629	\$2.2468	\$0.9194	\$2.2743	\$0.9336	\$2.3047	\$0.9491	\$2.3365	\$0.9653	\$2.3764	\$0.9851
Street Lighting	kW	\$2.2203	\$0.9503	\$2.7831	\$1.2745	\$2.9431	\$1.3520	\$3.1323	\$1.4435	\$3.1753	\$1.4681	\$3.2379	\$1.5020

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Updated Appendix 2-W Bill Impacts are provided in Section A, Tab 2, Schedule 2 and the excel files uploaded to the Board's Regulatory Electronic Submission System ("RESS").

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PowerStream Inc. EB-2015-0003 Revenue Requirement Change Analysis August 21, 2015 Update EB-2015-0003 Section A Tab 2 Schedule 1 Page 1 of 5 Filed: August 21, 2015

2016 Test Year

				Cost of Capital		Rate B	ase and	Capital Exper	nditures			Oper	rating Expenses	;			Revenue Re	equir	rement
#	Item / Description ⁽²⁾	9	julated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital		king Capital owance (\$)	Amortizatio Depreciatio	-	Taxes/PILs		OM&A		Service Revenue Requirement	Ot	her Revenues	_	Base Revenue Requirement
	Per Application	\$	64,832,696	6.02%	\$ 1,076,363,177	\$ 1,199,433,928	\$	155,926,411	\$ 47,223	722	\$ (3,760,101)	\$	96,216,191	\$	204,512,509	\$	12,590,603	\$	191,921,906
1	Old Cost of Power		(8,638,530)		(143,418,306)	(1,103,217,737)	()	143,418,306)							(8,638,530)			1	(8,638,530)
	New Cost of Power		8,245,789		136,897,962	1,053,061,247	•	136,897,962							8,245,789			ł	8,245,789
	Net change		(392,741)	0.00%	(6,520,344)	(50,156,490))	(6,520,344)		-	-		-		(392,741)		-	<u>L</u>	(392,741)
2	Old Average PP&E		(55,440,764)		(920,436,766)				(47,223	722)					(102,664,486)			ŀ	(102,664,486)
	New Average PP&E		55,526,597		921,861,766				47,373	722					102,900,319			ł	102,900,319
	Net change		85,832	0.00%	1,425,000	-		-	150	000	-		-		235,832		-	ł	235,832
3	Old WCA % 13%		(8,999,191)		(149,406,067)	(1,149,277,438)	(149,406,067)							(8,999,191)			1	(8,999,191)
	New WCA % 7.5%		5,191,841		86,195,808	1,149,277,438		86,195,808							5,191,841			ł	5,191,841
	Net change		(3,807,350)	0.00%	(63,210,259)	-		(63,210,259)		-	-		-		(3,807,350)		-	ł	(3,807,350)
4	Old PILs										3,760,101				3,760,101			1	3,760,101
	New PILs										(4,694,260))			(4,694,260)			ł	(4,694,260)
	Net change		-	0.00%	-	-		-		-	(934,159))	-		(934,159)		-	ł	(934,159)
5	old														-			1	
	new														-			ł	-
	Net change		-	0.00%	-	-		-		-	-		-		-		-	<u>L</u>	-
	Overall Changes	\$	(4,114,259)	0.00%	\$ (68,305,603)	\$ (50,156,490)	\$	(69,730,603)	\$ 150	000	\$ (934,159)	\$	•	\$	(4,898,418)	\$		\$	(4,898,418)
	Revised Amounts	\$	60,718,438	6.02%	\$ 1,008,057,574	\$ 1,149,277,438	\$	86,195,808	\$ 47,373	722	\$ (4,694,260)	\$	96,216,191	\$	199,614,091	\$	12,590,603	\$	187,023,488
	August 21, 2015 Update	\$	60,718,438	6.02%	\$ 1,008,057,574	\$ 1,149,277,438	\$	86,195,808	\$ 47,373	722	\$ (4,694,260)	\$	96,216,191	\$	199,614,091	\$	12,590,603	\$	187,023,489
	Difference - rounding only	\$	(0)	\$ 0	\$ (0)	\$ 0	\$	(0)	\$	-	-	\$	0	\$	0	\$	(0)	\$	(1)

- 1. Forecasted cost of power reduced by \$50,156,490, reducing working capital allowance @13% and rate base by \$6,520,344, reducing return @6.02% by \$392,741.
- 2. Capital addition of \$3,000,000 re monthly billing less half year depreciation of \$150,000, increases ending net book value of PP&E by \$2,850,000 and average PP&E by \$1,425,000.
- 3. Reduce working capital allowance from 13% to 7.5%.
- 4. Reduction in PILs/Taxes due to lower target net income.

PowerStream Inc. EB-2015-0003 Revenue Requirement Change Analysis August 21, 2015 Update

2017 Test Year

		Cost of Capital		Rate B	ase and Capital Expe	nditures		Operating Expenses	i	Revenue R	equirement
Item / Description (2)	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement
Per Application	\$ 70,323,811	6.08%	\$ 1,156,020,076	\$ 1,209,378,459	\$ 157,219,200	\$ 51,161,387	\$ 4,183,121	\$ 98,112,314	\$ 223,780,633	\$ 12,718,312	\$ 211,062,321
1 Old Cost of Power	(8,788,170)	(144,464,599)	(1,111,266,145)	(144,464,599)				(8,788,170)		(8,788,170)
New Cost of Power	8,713,842		143,242,745	1,101,867,272	143,242,745				8,713,842		8,713,842
Net change	(74,329)	0.00%	(1,221,853)	(9,398,873)	(1,221,853)	-	-	-	(74,329)	-	(74,329
2 Old Average PP&E	(60,759,744))	(998,800,877)			(51,161,387)			(111,921,131)		(111,921,131)
New Average PP&E	60,923,993		1,001,500,877			51,461,387			112,385,379		112,385,379
Net change	164,248	0.00%	2,700,000	-	-	300,000	-	-	464,248	-	464,248
3 Old WCA % 13%	(9,518,968))	(156,477,838)	(1,203,675,681)	(156,477,838)				(9,518,968)		(9,518,968)
New WCA % 7.5%	5,491,712		90,275,676	1,203,675,681	90,275,676				5,491,712		5,491,712
Net change	(4,027,256)	0.00%	(66,202,162)	-	(66,202,162)	-	-	-	(4,027,256)	-	(4,027,256
4 Old PILs							(4,183,121)		(4,183,121)		(4,183,121)
New PILs							3,357,525		3,357,525		3,357,525
Net change	-	0.00%	-	-	-	-	(825,596)	-	(825,596)	-	(825,596
5 Old OM&A	(775,897)	(12,754,601)	(98,112,314)	(12,754,601)			(98,112,314)	(98,888,210)		(98,888,210
New OM&A	805,126		13,235,093	101,808,409	13,235,093			101,808,409	102,613,535		102,613,535
Net change	29,230	0.00%	480,492	3,696,095	480,492	-	-	3,696,095	3,725,325	-	3,725,325
Overall Changes	\$ (3,908,106	0.00%	\$ (64,243,524)	\$ (5,702,778)	\$ (66,943,524)	\$ 300,000	\$ (825,596)	\$ 3,696,095	\$ (737,607)	\$ -	\$ (737,607
Revised Amounts	\$ 66,415,705	6.08%	\$ 1,091,776,553	\$ 1,203,675,681	\$ 90,275,676	\$ 51,461,387	\$ 3,357,525	\$ 101,808,409	\$ 223,043,025	\$ 12,718,312	\$ 210,324,714
August 21, 2015 Update	\$ 66,415,705	6.08%	\$ 1,091,776,553	\$ 1,203,675,681	\$ 90,275,676	\$ 51,461,387	\$ 3,357,525	\$ 101,808,409	\$ 223,043,025	\$ 12,718,312	\$ 210,324,714
Difference - rounding only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

- 1. Forecasted cost of power reduced by \$9,398,873, reducing working capital allowance @13% and rate base by \$1,221,853, reducing return @6.08% by \$74,329.
- 2. Capital addition of \$3,000,000 re monthly billing (2016) depreciation of \$300,000 reduces its opening NBV of \$2,850,000 to ending net book value of \$2,550,000 adding \$2,700,000.to average PP&E.
- 3. Reduce working capital allowance from 13% to 7.5%.
- 4. Reduction in PILs/Taxes due to lower target net income.
- 5. Increase in OM&A re monthly billing by \$3,696,095, increasing working capital allowance @13% and rate base by \$480,492, increasing return @6.08% by \$29, 230.

Filed: August 21, 2015

PowerStream Inc. EB-2015-0003 Revenue Requirement Change Analysis August 21, 2015 Update

2018 Test Year

			Cost of Capital		Rate B	ase and Capital Expe	nditures		Operating Expenses	i	Revenue R	equirement
Item / Description (2)	3	ılated Return n Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement
Per Application	\$	75,613,185	6.10%	\$ 1,240,414,146	\$ 1,258,674,074	\$ 163,627,630	\$ 53,847,586	\$ 5,195,971	\$ 99,919,944	\$ 234,576,686	\$ 12,816,681	\$ 221,760,005
1 Old Cost of Power		(9,182,596)		(150,638,037)	(1,158,754,131)	(150,638,037)				(9,182,596)		(9,182,596)
New Cost of Power		9,094,035		149,185,228	1,147,578,679	149,185,228				9,094,035		9,094,035
Net change		(88,560)	0.00%	(1,452,809)	(11,175,452)	(1,452,809)	-	-	-	(88,560)	-	(88,560)
2 Old Average PP&E		(65,638,769)		(1,076,786,516)			(53,847,586)			(119,486,355)		(119,486,355)
New Average PP&E		65,785,069		1,079,186,516			54,147,586			119,932,654		119,932,654
Net change		146,299	0.00%	2,400,000	-	-	300,000	-	-	446,299	-	446,299
3 Old WCA % 13%		(9,916,001)		(162,669,356)	(1,251,302,740)	(162,669,356)				(9,916,001)		(9,916,001)
New WCA % 7.5%		5,720,770		93,847,705	1,251,302,740	93,847,705				5,720,770		5,720,770
Net change		(4,195,231)	0.00%	(68,821,651)	-	(68,821,651)	-	-	-	(4,195,231)	-	(4,195,231)
4 Old PILs								(5,195,971)		(5,195,971)		(5,195,971)
New PILs								4,869,126		4,869,126		4,869,126
Net change		-	0.00%	-	-	-	-	(326,845)	-	(326,845)	-	(326,845)
5 Old OM&A		(791,820)		(12,989,593)	(99,919,944)	(12,989,593)			(99,919,944)	(100,711,764)		(100,711,764)
New OM&A		821,966		13,484,128	103,724,061	13,484,128			103,724,061	104,546,026		104,546,026
Net change		30,146	0.00%	494,535	3,804,117	494,535	-	-	3,804,117	3,834,263	-	3,834,263
Overall Changes	\$	(4,107,346)	0.00%	\$ (67,379,924)	\$ (7,371,335)	\$ (69,779,924)	\$ 300,000	\$ (326,845)	\$ 3,804,117	\$ (330,075)	\$ -	\$ (330,075)
Revised Amounts	\$	71,505,838	6.10%	\$ 1,173,034,221	\$ 1,251,302,740	\$ 93,847,705	\$ 54,147,586	\$ 4,869,126	\$ 103,724,061	\$ 234,246,611	\$ 12,816,681	\$ 221,429,930
August 21, 2015 Update	\$	71,505,838	6.10%	\$ 1,173,034,221	\$ 1,251,302,740	\$ 93,847,705	\$ 54,147,586	\$ 4,869,126	\$ 103,724,061	\$ 234,246,611	\$ 12,816,681	\$ 221,429,930
Difference - rounding only	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

- 1. Forecasted cost of power reduced by \$11,175,452, reducing working capital allowance @13% and rate base by \$1,452,809, reducing return @6.10% by \$88,560.
- 2. Capital addition of \$3,000,000 re monthly billing (2016) depreciation of \$300,000 reduces its opening NBV of \$2,550,000 to ending net book value of \$2,250,000 adding \$2,400,000.to average PP&E.
- 3. Reduce working capital allowance from 13% to 7.5%.
- 4. Reduction in PILs/Taxes due to lower target net income.
- 5. Increase in OM&A re monthly billing by \$3,804,117, increasing working capital allowance @13% and rate base by \$494,535, increasing return @6.08% by \$30,146.

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PowerStream Inc. EB-2015-0003 Revenue Requirement Change Analysis August 21, 2015 Update

2019 Test Year

			Cost of Capital		Rate B	ase and Capital Expe	nditures		Operating Expenses	i	Revenue R	equirement
Item /	Description ⁽²⁾	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement
Per A	Application	\$ 80,095,356	6.10%	\$ 1,313,942,960	\$ 1,286,274,237	\$ 167,215,651	\$ 56,706,212	\$ 6,311,801	\$ 102,194,621	\$ 245,307,990	\$ 12,938,953	\$ 232,369,037
1 Old Co	Cost of Power	(9,383,289)		(153,930,350)	(1,184,079,615)	(153,930,350)				(9,383,289)		(9,383,289)
New C	Cost of Power	9,291,301		152,421,320	1,172,471,696	152,421,320				9,291,301		9,291,301
Net cl	hange	(91,987)	0.00%	(1,509,030)	(11,607,919)	(1,509,030)	-	-	-	(91,987)	-	(91,987)
2 Old Av	verage PP&E	(69,902,221)		(1,146,727,309)			(56,706,212)			(126,608,434)		(126,608,434)
New A	Average PP&E	70,030,233		1,148,827,309			57,006,212			127,036,446		127,036,446
Net cl	hange	128,012	0.00%	2,100,000	-	-	300,000	-	-	428,012	-	428,012
3 Old W	VCA % 13%	(10,132,162)		(166,215,420)	(1,278,580,153)	(166,215,420)				(10,132,162)		(10,132,162)
New V	WCA % 7.5%	5,845,478		95,893,512	1,278,580,153	95,893,512				5,845,478		5,845,478
Net cl	hange	(4,286,684)	0.00%	(70,321,908)	-	(70,321,908)	-	-	-	(4,286,684)	-	(4,286,684)
4 Old Pl	ils							(6,311,801)		(6,311,801)		(6,311,801)
New F	PILs							5,960,608		5,960,608		5,960,608
Net cl	hange	-	0.00%	-	-	-	-	(351,193)	-	(351,193)	-	(351,193)
5 Old O	DM&A	(809,846)		(13,285,301)	(102,194,621)	(13,285,301)			(102,194,621)	(103,004,467)		(103,004,467)
New C	OM&A	840,861		13,794,099	106,108,457	13,794,099			106,108,457	106,949,318		106,949,318
Net cl	change	31,015	0.00%	508,799	3,913,836	508,799	-	-	3,913,836	3,944,851	-	3,944,851
Overa	all Changes	\$ (4,219,644)	0.00%	\$ (69,222,139)	\$ (7,694,083)	\$ (71,322,139)	\$ 300,000	\$ (351,193)	\$ 3,913,836	\$ (357,001)	\$ -	\$ (357,001)
Revis	sed Amounts	\$ 75,875,711	6.10%	\$ 1,244,720,821	\$ 1,278,580,153	\$ 95,893,512	\$ 57,006,212	\$ 5,960,608	\$ 106,108,457	\$ 244,950,989	\$ 12,938,953	\$ 232,012,036
Augu	ust 21, 2015 Update	\$ 75,875,711	6.10%	\$ 1,244,720,821	\$ 1,278,580,153	\$ 95,893,512	\$ 57,006,212	\$ 5,960,608	\$ 106,108,457	\$ 244,950,989	\$ 12,938,953	\$ 232,012,036
Differe	ence - rounding only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

- 1. Forecasted cost of power reduced by \$11,607,919, reducing working capital allowance @13% and rate base by \$1,509,030, reducing return @6.10% by \$91,987.
- 2. Capital addition of \$3,000,000 re monthly billing (2016) depreciation of \$300,000 reduces its opening NBV of \$2,250,000 to ending net book value of \$1,950,000 adding \$2,100,000.to average PP&E.
- 3. Reduce working capital allowance from 13% to 7.5%.
- 4. Reduction in PILs/Taxes due to lower target net income.
- 5. Increase in OM&A re monthly billing by \$3,913,836, increasing working capital allowance @13% and rate base by \$508,799, increasing return @6.08% by \$31,015.

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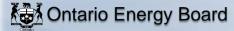
PowerStream Inc. EB-2015-0003 Revenue Requirement Change Analysis August 21, 2015 Update

2020 Test Year

		Cost of Capital		Rate B	ase and Capital Expe	nditures		Operating Expenses		Revenue R	equirement!
Item / Description ⁽²⁾	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement
Per Application	\$ 84,434,700	6.10%	\$ 1,385,128,753	\$ 1,307,327,781	\$ 169,952,612	\$ 59,844,283	\$ 6,565,895	\$ 104,193,445	\$ 255,038,323	\$ 13,069,086	\$ 241,969,23
Old Cost of Power	(9,534,289)		(156,407,464)	(1,203,134,336)	(156,407,464)				(9,534,289)		(9,534,28
New Cost of Power	9,466,978		155,303,244	1,194,640,335	155,303,244				9,466,978		9,466,97
Net change	(67,311)	0.00%	(1,104,220)	(8,494,001)	(1,104,220)	-	-	-	(67,311)	-	(67,31
2 Old Average PP&E	(74,074,726)		(1,215,176,141)			(59,844,283)			(133,919,009)		(133,919,00
New Average PP&E	74,184,451		1,216,976,141			60,144,283			134,328,733		134,328,73
Net change	109,724	0.00%	1,800,000	-	-	300,000	-	-	409,724	-	409,72
Old WCA % 13%	(10,324,638)		(169,372,928)	(1,302,868,679)	(169,372,928)				(10,324,638)		(10,324,63
New WCA % 7.5%	5,956,522		97,715,151	1,302,868,679	97,715,151				5,956,522		5,956,52
Net change	(4,368,116)	0.00%	(71,657,777)	-	(71,657,777)	-	-	-	(4,368,116)	-	(4,368,11
4 Old PILs							(6,565,895)		(6,565,895)		(6,565,89
New PILs							6,198,041		6,198,041		6,198,04
Net change	-	0.00%	-	-	-	-	(367,854)	-	(367,854)	-	(367,85
Old OM&A	(825,685)		(13,545,148)	(104,193,445)	(13,545,148)			(104,193,445)	(105,019,130)		(105,019,13
New OM&A	857,660		14,069,685	108,228,344	14,069,685			108,228,344	109,086,004		109,086,00
Net change	31,975	0.00%	524,537	4,034,899	524,537	-	-	4,034,899	4,066,874	-	4,066,87
Overall Changes	\$ (4,293,728)	0.00%	\$ (70,437,461)	\$ (4,459,102)	\$ (72,237,461)	\$ 300,000	\$ (367,854)	\$ 4,034,899	\$ (326,683)	\$ -	\$ (326,68
Revised Amounts	\$ 80,140,972	6.10%	\$ 1,314,691,292	\$ 1,302,868,679	\$ 97,715,151	\$ 60,144,283	\$ 6,198,041	\$ 108,228,344	\$ 254,711,640	\$ 13,069,086	\$ 241,642,5
August 21, 2015 Update	\$ 80,140,972	6.10%	\$ 1,314,691,292	\$ 1,302,868,679	\$ 97,715,151	\$ 60,144,283	\$ 6,198,041	\$ 108,228,344	\$ 254,711,640	\$ 13,069,086	\$ 241,642,5
Difference - rounding only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$

- 1. Forecasted cost of power reduced by \$8,494,001, reducing working capital allowance @13% and rate base by \$1,104,220, reducing return @6.10% by \$67,311.
- 2. Capital addition of \$3,000,000 re monthly billing (2016) depreciation of \$300,000 reduces its opening NBV of \$1,950,000 to ending net book value of \$1,650,000 adding \$1,800,000.to average PP&E.
- 3. Reduce working capital allowance from 13% to 7.5%.
- 4. Reduction in PILs/Taxes due to lower target net income.
- 5. Increase in OM&A re monthly billing by \$4,034,899, increasing working capital allowance @13% and rate base by \$524,537, increasing return @6.08% by \$31,975.

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Revenue Requirement Workform (RRWF) for 2015 Filers



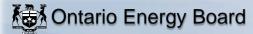
Version 5.00

Utility Name	PowerStream Inc.	
Service Territory	York Region and Simcoe County	
Assigned EB Number	EB-2015-0003	
Name and Title	Tom Barrett, Manager, Rates Applications	
Phone Number	(905) 532-4640	
Email Address	tom.barrett@powerstream.ca	

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

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Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes_PILs

2. Table of Contents 7. Cost of Capital

3. Data_Input_Sheet 8. Rev_Def_Suff

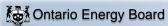
4. Rate_Base 9. Rev_Reqt

5. Utility Income 10. Tracking Sheet

Notes:

(1)	Pale	green	cells	represen	t inputs

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



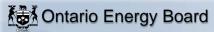
Data Input (1)

		Initial Application	(2)	Adjustments	Interrogatory Responses	(6)	Adjustments	Per Board Decision
1	Rate Base							
•	Gross Fixed Assets (average) Accumulated Depreciation (average) Allowance for Working Capital:	\$1,126,003,576 (\$205,566,810)	(5)	\$1,500,000 (\$75,000)	################ (\$205,641,810)			\$1,127,503,576 (\$205,641,810)
	Controllable Expenses Cost of Power Working Capital Rate (%)	\$96,216,191 \$1,103,217,737 13.00%	(9)	\$ - (\$50,156,490)	\$ 96,216,191 ######### 7.50%	(9)		\$96,216,191 \$1,053,061,247 7.50% (9)
2	<u>Utility Income</u>							
	Operating Revenues: Distribution Revenue at Current Rates Distribution Revenue at Proposed Rates	\$162,444,354 \$191,921,906		(\$651,831) (\$4,898,417)	\$161,792,522 \$187,023,489			
	Other Revenue:	\$191,921,900		(\$4,090,417)	\$107,023,469			
	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$3,471,316 \$2,038,288 \$2,001,095 \$5,079,905		\$0 \$0 \$0 \$0	\$3,471,316 \$2,038,288 \$2,001,095 \$5,079,905			
	Total Revenue Offsets	\$12,590,603	(7)	\$0	\$12,590,603			
		ψ12,030,003	(//	ΨΟ	ψ12,030,003			
	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Other expenses	\$94,637,605 \$47,223,722 \$1,578,586		\$ - \$150,000 \$ -	\$ 94,637,605 \$ 47,373,722 \$ 1,578,586			\$94,637,605 \$47,373,722 \$1,578,586
3	Taxes/PILs							
3	Taxable Income:							
	Adjustments required to arrive at taxable income	(\$46,237,243)	(3)		(\$46,287,243)			
	Utility Income Taxes and Rates:	(00 -00 0- 1)			(00 150 004)			
	Income taxes (not grossed up) Income taxes (grossed up)	(\$2,763,674) (\$3,760,101)			(\$3,450,281) (\$4,694,260)			
	Federal tax (%)	15.00%			15.00%			
	Provincial tax (%) Income Tax Credits	11.50% (\$1,121,593)			11.50% (\$1,121,593)			
4	Capitalization/Cost of Capital Capital Structure:							
	Long-term debt Capitalization Ratio (%)	56.0%			56.0%			
	Short-term debt Capitalization Ratio (%) Common Equity Capitalization Ratio (%)	4.0% 40.0%	(8)		4.0% 40.0%	(8)		(8)
	Prefered Shares Capitalization Ratio (%)							
		100.0%			100.0%			
	Cost of Capital							
	Long-term debt Cost Rate (%)	3.96%			3.96%			
	Short-term debt Cost Rate (%) Common Equity Cost Rate (%)	2.16%			2.16%			
	Prefered Shares Cost Rate (%)	9.30%			9.30%			
	,							

Notes

General Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc.,
- use colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income.
- (3) (4) (5)
 - Average of Gross Fixed Assets at beginning and end of the Test Year
 Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (7) (8) 4.0% unless an Applicant has proposed or been approved for another amount.
 - Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale



Rate Base and Working Capital

Rate Base

	Nate Base						
Line No.	Particulars	_	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) _(3) (3)	\$1,126,003,576 (\$205,566,810) \$920,436,766	\$1,500,000 (\$75,000) \$1,425,000	\$1,127,503,576 (\$205,641,810) \$921,861,766	\$ - \$ - \$ -	\$1,127,503,576 (\$205,641,810) \$921,861,766
4	Allowance for Working Capital	_(1)	\$155,926,411	(\$69,730,603)	\$86,195,808	\$ -	\$86,195,808
5	Total Rate Base	_	\$1,076,363,177	(\$68,305,603)	\$1,008,057,574	<u> </u>	\$1,008,057,574

(1) Allowance for Working Capital - Derivation

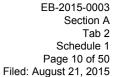
Controllable Expenses		\$96,216,191	\$ -	\$96,216,191	\$ -		\$96,216,191
Cost of Power		\$1,103,217,737	(\$50,156,490)	\$1,053,061,247	\$ -		\$1,053,061,247
Working Capital Base		\$1,199,433,928	(\$50,156,490)	\$1,149,277,438	\$ -	_	\$1,149,277,438
Working Capital Rate %	(2)	13.00%	-5.50%	7.50%	0.00%		7.50%
Working Capital Allowance		\$155.926.411	(\$69,730,603)	\$86,195,808	\$ -	=	\$86,195,808

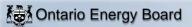
10 Notes

6

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.

(3)





Utility Income

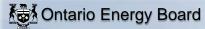
Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Operating Revenues: Distribution Revenue (at Proposed Rates)	\$191,921,906	(\$4,898,417)	\$187,023,489	\$ -	\$187,023,489
2	Other Revenue	(1) \$12,590,603	<u> </u>	\$12,590,603	<u> </u>	\$12,590,603
3	Total Operating Revenues	\$204,512,509	(\$4,898,417)	\$199,614,091	\$ -	\$199,614,091
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$94,637,605 \$47,223,722 \$1,578,586 \$ - \$ -	\$ - \$150,000 \$ - \$ - \$ -	\$94,637,605 \$47,373,722 \$1,578,586 \$ -	\$ - \$ - \$ - \$ -	\$94,637,605 \$47,373,722 \$1,578,586 \$-
9	Subtotal (lines 4 to 8)	\$143,439,913	\$150,000	\$143,589,913	\$ -	\$143,589,913
10	Deemed Interest Expense	\$24,791,986	(\$1,573,290)	\$23,218,696	<u> \$ - </u>	\$23,218,696
11	Total Expenses (lines 9 to 10)	\$168,231,899	(\$1,423,290)	\$166,808,609	<u> \$ - </u>	\$166,808,609
12	Utility income before income taxes	\$36,280,609	(\$3,475,127)	\$32,805,482	\$ -	\$32,805,482
13	Income taxes (grossed-up)	(\$3,760,101)	(\$934,159)	(\$4,694,260)	<u> \$ -</u>	(\$4,694,260)
14	Utility net income	\$40,040,710	(\$2,540,968)	\$37,499,742	<u> \$ -</u>	\$37,499,742
<u>Notes</u>	Other Revenues / Reven	ue Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions Total Revenue Offsets	\$3,471,316 \$2,038,288 \$2,001,095 \$5,079,905 \$12,590,603	\$ - \$ - \$ - \$ - \$ -	\$3,471,316 \$2,038,288 \$2,001,095 \$5,079,905 \$12,590,603		\$3,471,316 \$2,038,288 \$2,001,095 \$5,079,905 \$12,590,603
						



Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	\$40,040,710	\$37,499,742	\$37,499,742
2	Adjustments required to arrive at taxable utility income	(\$46,237,243)	(\$46,287,243)	(\$46,237,243)
3	Taxable income	(\$6,196,533)	(\$8,787,501)	(\$8,737,501)
	Calculation of Utility income Taxes			
4	Income taxes	(\$2,763,674)	(\$3,450,281)	(\$3,450,281)
6	Total taxes	(\$2,763,674)	(\$3,450,281)	(\$3,450,281)
7	Gross-up of Income Taxes	(\$996,427)	(\$1,243,979)	(\$1,243,979)
8	Grossed-up Income Taxes	(\$3,760,101)	(\$4,694,260)	(\$4,694,260)
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	(\$3,760,101)	(\$4,694,260)	(\$4,694,260)
10	Other tax Credits	(\$1,121,593)	(\$1,121,593)	(\$1,121,593)
	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%

Notes



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Revenue Requirement Workform (RRWF) for 2015 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capita	alization Ratio	Cost Rate	Return
		Initia	l Application		
	Debt	(%)	(\$)	(%)	(\$)
1 2 3	Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	\$602,763,379 \$43,054,527 \$645,817,906	3.96% 2.16% 3.84%	\$23,862,008 \$929,978 \$24,791,986
4 5	Equity Common Equity Preferred Shares	40.00% 0.00%	\$430,545,271 \$ -	9.30% 0.00%	\$40,040,710 \$ -
6 7	Total Equity	40.00%	\$430,545,271 \$1,076,363,177	9.30%	\$40,040,710
,	Total	Total 100.00% \$1,076,		6.02%	\$64,832,696
		Interroga	atory Responses		
	Debt	(%)	(\$)	(%)	(\$)
1 2 3	Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	\$564,512,241 \$40,322,303 \$604,834,544	3.96% 2.16% 3.84%	\$22,347,734 \$870,962 \$23,218,696
4 5 6	Equity Common Equity Preferred Shares Total Equity	40.00% 0.00% 40.00%	\$403,223,030 \$ - \$403,223,030	9.30% 0.00% 9.30%	\$37,499,742 \$- \$37,499,742
7	Total	100.00%	\$1,008,057,574	6.02%	\$60,718,438
		Per B	oard Decision		
		(%)	(\$)	(%)	(\$)
8 9 10	Debt Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	\$564,512,241 \$40,322,303 \$604,834,544	3.96% 2.16% 3.84%	\$22,347,734 \$870,962 \$23,218,696
11 12 13	Equity Common Equity Preferred Shares Total Equity	40.00% 0.00% 40.00%	\$403,223,030 \$ - \$403,223,030	9.30% 0.00% 9.30%	\$37,499,742 \$ - \$37,499,742
14	Total	100.00%	\$1,008,057,574	6.02%	\$60,718,438
Notes (1)	Data in column E is for		ally filed. For updated revenuces, etc., use colimn M and A		

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

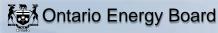
Revenue Deficiency/Sufficiency

		Initial Appli	cation	Interrogatory	Responses	Per Board	Decision
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$29,477,552		\$25,230,966		\$25,230,966
2	Distribution Revenue	\$162,444,354	\$162,444,354	\$161,792,522	\$161,792,522	\$161,792,522	\$161,792,522
3	Other Operating Revenue Offsets - net	\$12,590,603	\$12,590,603	\$12,590,603	\$12,590,603	\$12,590,603	\$12,590,603
4	Total Revenue	\$175,034,957	\$204,512,509	\$174,383,125	\$199,614,091	\$174,383,125	\$199,614,091
5	Operating Expenses	\$143,439,913	\$143,439,913	\$143,589,913	\$143,589,913	\$143,589,913	\$143,589,913
6	Deemed Interest Expense Total Cost and Expenses	\$24,791,986	\$24,791,986	\$23,218,696	\$23,218,696	\$23,218,696	\$23,218,696
8	Total Cost and Expenses	\$168,231,899	\$168,231,899	\$166,808,609	\$166,808,609	\$166,808,609	\$166,808,609
9	Utility Income Before Income Taxes	\$6,803,057	\$36,280,609	\$7,574,516	\$32,805,482	\$7,574,516	\$32,805,482
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$46,237,243)	(\$46,237,243)	(\$46,287,243)	(\$46,287,243)	(\$46,287,243)	(\$46,287,243)
11	Taxable Income	(\$39,434,186)	(\$9,956,634)	(\$38,712,727)	(\$13,481,761)	(\$38,712,727)	(\$13,481,761)
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	(\$10,450,059)	(\$2,638,508)	(\$10,258,873)	(\$3,572,667)	(\$10,258,873)	(\$3,572,667)
14	Income Tax Credits	(\$1,121,593)	(\$1,121,593)	(\$1,121,593)	(\$1,121,593)	(\$1,121,593)	(\$1,121,593)
15	Utility Net Income	\$18,374,709	\$40,040,710	\$18,954,982	\$37,499,742	\$18,954,982	\$37,499,742
16	Utility Rate Base	\$1,076,363,177	\$1,076,363,177	\$1,008,057,574	\$1,008,057,574	\$1,008,057,574	\$1,008,057,574
17	Deemed Equity Portion of Rate Base	\$430,545,271	\$430,545,271	\$403,223,030	\$403,223,030	\$403,223,030	\$403,223,030
18	Income/(Equity Portion of Rate Base)	4.27%	9.30%	4.70%	9.30%	4.70%	9.30%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.30%	9.30%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-5.03%	0.00%	-4.60%	0.00%	-4.60%	0.00%
21	Indicated Rate of Return	4.01%	6.02%	4.18%	6.02%	4.18%	6.02%
22	Requested Rate of Return on	6.02%	6.02%	6.02%	6.02%	6.02%	6.02%
	Rate Base	0.0270	0.0270	0.0270	0.0270	0.0270	0.0270
23	Deficiency/Sufficiency in Rate of Return	-2.01%	0.00%	-1.84%	0.00%	-1.84%	0.00%
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$40,040,710 \$21,666,001 \$29,477,552 (1)	\$40,040,710 \$ -	\$37,499,742 \$18,544,760 \$25,230,966 (1)	\$37,499,742 \$ -	\$37,499,742 \$18,544,760 \$25,230,966 (1)	\$37,499,742 \$ -

Notes: (1) (2)

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

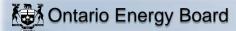
Revenue Deficiency/Sufficiency as calculated in Rate Model (for cost allocation input) is \$127K less due to rounding.



Revenue Requirement

Line No.	Particulars	Application		Interrogatory Responses		Per Board Decision	
1	OM&A Expenses	\$94,637,605		\$94,637,605		\$94,637,605	
2	Amortization/Depreciation	\$47,223,722		\$47,373,722		\$47,373,722	
3	Property Taxes	\$1,578,586		\$1,578,586		\$1,578,586	
5	Income Taxes (Grossed up)	(\$3,760,101)		(\$4,694,260)		(\$4,694,260)	
6	Other Expenses	\$ -		(, , , , ,		(, , , , , ,	
7	Return						
	Deemed Interest Expense	\$24,791,986		\$23,218,696		\$23,218,696	
	Return on Deemed Equity	\$40,040,710		\$37,499,742		\$37,499,742	
	Comics Decrees Demains						
8	Service Revenue Requirement	# 004.540.500		# 400.044.004		# 400 044 004	
	(before Revenues)	\$204,512,509		\$199,614,091		\$199,614,091	
9	Revenue Offsets	\$12,590,603		\$12,590,603		\$ -	
10	Base Revenue Requirement	\$191,921,906		\$187,023,489		\$199,614,091	
10	(excluding Tranformer Owership Allowance credit adjustment)	 		ψ101,020,100		Ψ100,011,001	
	• •						
11	Distribution revenue	\$191,921,906		\$187,023,489		\$187,023,489	
12	Other revenue	\$12,590,603		\$12,590,603		\$12,590,603	
13	Total revenue	\$204,512,509		\$199,614,091		\$199,614,091	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u> </u>	(1)	<u> </u>	(1)	\$(1)
Notes (1)	Line 11 - Line 8						

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Revenue Requirement Workform (RRWF) for 2015 Filers



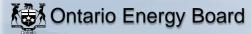
Version 5.00

Utility Name	PowerStream Inc.	
Service Territory	York Region and Simcoe County	
Assigned EB Number	EB-2015-0003	
Name and Title	Tom Barrett, Manager, Rates Applications	
Phone Number	(905) 532-4640	
Email Address	tom.barrett@powerstream.ca	

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

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Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes_PILs

2. Table of Contents 7. Cost of Capital

3. Data_Input_Sheet 8. Rev_Def_Suff

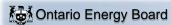
4. Rate_Base 9. Rev_Reqt

5. Utility Income 10. Tracking Sheet

Notes:

1	1) Pale	green	cells	represent	inputs

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



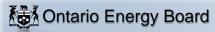
Data Input (1)

		Initial Application	(2)	Adjustments	Interrogatory Responses	(6)	Adjustments	Per Board Decision
1	Rate Base							
	Gross Fixed Assets (average) Accumulated Depreciation (average)	\$1,254,110,434 (\$255,309,557)	(5)	\$3,000,000 (\$300,000)	########### (\$255,609,557)			\$1,257,110,434 (\$255,609,557)
	Allowance for Working Capital: Controllable Expenses Cost of Power	\$98,112,314 \$1,111,266,145	(2)	\$3,696,095 (\$9,398,873)	\$ 101,808,409 ############	(2)		\$101,808,409 \$1,101,867,272
	Working Capital Rate (%)	13.00%	(9)		7.50%	(9)		7.50% (9)
2	Utility Income Operating Revenues:							
	Distribution Revenue at Current Rates Distribution Revenue at Proposed Rates Other Revenue:	\$163,344,950 \$211,062,321		(\$846,027) (\$737,607)	\$162,498,923 \$210,324,714			
	Specific Service Charges Late Payment Charges Other Distribution Revenue	\$3,474,784 \$2,076,532 \$2,025,296		\$0 \$0 \$0	\$3,474,784 \$2,076,532 \$2,025,296			
	Other Income and Deductions	\$5,141,699		\$0	\$5,141,699			
	Total Revenue Offsets	\$12,718,312	(7)	\$0	\$12,718,312			
	Operating Expenses:							
	OM-A Expenses Depreciation/Amortization Property taxes Other expenses	\$96,510,540 \$51,161,387 \$1,601,774		\$3,696,095 \$300,000 \$ -	\$ 100,206,635 \$ 51,461,387 \$ 1,601,774			\$100,206,635 \$51,461,387 \$1,601,774
3	Taxes/PILs							
3	Taxable Income:							
	Adjustments required to arrive at taxable income	(\$27,130,035)	(3)		(\$27,030,035)			
	Utility Income Taxes and Rates: Income taxes (not grossed up)	\$3,074,594			\$2,467,781			
	Income taxes (not grossed up)	\$4,183,121			\$3,357,525			
	Federal tax (%)	15.00%			15.00%			
	Provincial tax (%) Income Tax Credits	11.50% (\$1,131,993)			11.50% (\$1,131,993)			
4	Capitalization/Cost of Capital Capital Structure:							
	Long-term debt Capitalization Ratio (%)	56.0%			56.0%			
	Short-term debt Capitalization Ratio (%) Common Equity Capitalization Ratio (%)	4.0% 40.0%	(8)		4.0% 40.0%	(8)		(8)
	Prefered Shares Capitalization Ratio (%)	40.0%			40.0%			
		100.0%			100.0%			
	Cost of Capital							
	Long-term debt Cost Rate (%)	4.01%			4.01%			
	Short-term debt Cost Rate (%)	3.00%			3.00%			
	Common Equity Cost Rate (%) Prefered Shares Cost Rate (%)	9.30%			9.30%			

Notes

General Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc.,
- use colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income.
- (3) (4) (5)
- Average of Gross Fixed Assets at beginning and end of the Test Year
 Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (7) (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale



Rate Base and Working Capital

Rate Base

	Nate Base						
Line No.	Particulars	_	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) _(3) (3)	\$1,254,110,434 (\$255,309,557) \$998,800,877	\$3,000,000 (\$300,000) \$2,700,000	\$1,257,110,434 (\$255,609,557) \$1,001,500,877	\$ - \$ - \$ -	\$1,257,110,434 (\$255,609,557) \$1,001,500,877
4	Allowance for Working Capital	(1)	\$157,219,200	(\$66,943,524)	\$90,275,676	\$ -	\$90,275,676
5	Total Rate Base	_	\$1,156,020,076	(\$64,243,524)	\$1,091,776,553	\$ -	\$1,091,776,553

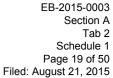
(1) Allowance for Working Capital - Derivation

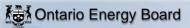
Controllable Expenses		\$98,112,314	\$3,696,095	\$101,808,409	\$ -	\$101,808,409
Cost of Power		\$1,111,266,145	(\$9,398,873)	\$1,101,867,272	\$ -	\$1,101,867,272
Working Capital Base		\$1,209,378,459	(\$5,702,778)	\$1,203,675,681	\$ -	\$1,203,675,681
Working Capital Rate %	(2)	13.00%	-5.50%	7.50%	0.00%	7.50%
Working Capital Allowance		\$157,219,200	(\$66,943,524)	\$90.275.676	\$ -	\$90.275.676

10 Notes

6

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

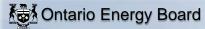
Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1 2	Operating Revenues: Distribution Revenue (at Proposed Rates) Other Revenue	\$211,062,321 1) \$12,718,312	(\$737,607) \$ -	\$210,324,714 \$12,718,312	\$ - \$ -	\$210,324,714 \$12,718,312
3	Total Operating Revenues	\$223,780,633	(\$737,607)	\$223,043,025	<u> </u>	\$223,043,025
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$96,510,540 \$51,161,387 \$1,601,774 \$- \$-	\$3,696,095 \$300,000 \$ - \$ - \$ -	\$100,206,635 \$51,461,387 \$1,601,774 \$-	\$ - \$ - \$ - \$ - \$ -	\$100,206,635 \$51,461,387 \$1,601,774 \$-
9	Subtotal (lines 4 to 8)	\$149,273,700	\$3,996,095	\$153,269,795	\$ -	\$153,269,795
10	Deemed Interest Expense	\$27,319,864	(\$1,518,247)	\$25,801,617	\$ -	\$25,801,617
11	Total Expenses (lines 9 to 10)	\$176,593,565	\$2,477,848	\$179,071,412	\$ -	\$179,071,412
12	Utility income before income taxes	\$47,187,068	(\$3,215,455)	\$43,971,613	\$ -	\$43,971,613
13	Income taxes (grossed-up)	\$4,183,121	(\$825,596)	\$3,357,525	\$-	\$3,357,525
14	Utility net income	\$43,003,947	(\$2,389,859)	\$40,614,088	<u> </u>	\$40,614,088
Notes	Other Revenues / Revenues	ue Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$3,474,784 \$2,076,532 \$2,025,296 \$5,141,699	\$ - \$ - \$ - \$ -	\$3,474,784 \$2,076,532 \$2,025,296 \$5,141,699		\$3,474,784 \$2,076,532 \$2,025,296 \$5,141,699
	Total Revenue Offsets	\$12,718,312	<u> </u>	\$12,718,312	<u> </u>	\$12,718,312



Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	\$43,003,947	\$40,614,088	\$40,614,088
2	Adjustments required to arrive at taxable utility income	(\$27,130,035)	(\$27,030,035)	(\$27,130,035)
3	Taxable income	\$15,873,912	\$13,584,053	\$13,484,053
	Calculation of Utility income Taxes			
4	Income taxes	\$3,074,594	\$2,467,781	\$2,467,781
6	Total taxes	\$3,074,594	\$2,467,781	\$2,467,781
7	Gross-up of Income Taxes	\$1,108,527	\$889,744	\$889,744
8	Grossed-up Income Taxes	\$4,183,121	\$3,357,525	\$3,357,525
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$4,183,121	\$3,357,525	\$3,357,525
10	Other tax Credits	(\$1,131,993)	(\$1,131,993)	(\$1,131,993)
	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%

Notes



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Revenue Requirement Workform (RRWF) for 2015 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capita	alization Ratio	Cost Rate	Return
		Initia	l Application		
	Debt	(%)	(\$)	(%)	(\$)
1 2 3	Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	\$647,371,243 \$46,240,803 \$693,612,046	4.01% 3.00% 3.94%	\$25,932,640 \$1,387,224 \$27,319,864
4 5 6	Equity Common Equity Preferred Shares Total Equity	40.00% 0.00% 40.00%	\$462,408,031 \$- \$462,408,031	9.30% 0.00% 9.30%	\$43,003,947 \$- \$43,003,947
7	Total	100.00%	\$1,156,020,076	6.08%	\$70,323,811
		Interrog	atory Responses		
	Debt	(%)	(\$)	(%)	(\$)
1 2 3	Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	\$611,394,870 \$43,671,062 \$655,065,932	4.01% 3.00% 3.94%	\$24,491,485 \$1,310,132 \$25,801,617
4 5 6	Equity Common Equity Preferred Shares Total Equity	40.00% 0.00% 40.00%	\$436,710,621 \$- \$436,710,621	9.30% 0.00% 9.30%	\$40,614,088 \$- \$40,614,088
7	Total	100.00%	\$1,091,776,553	6.08%	\$66,415,705
		Per B	oard Decision		
8 9 10	Debt Long-term Debt Short-term Debt Total Debt	(%) 56.00% 4.00% 60.00%	(\$) \$611,394,870 \$43,671,062 \$655,065,932	(%) 4.01% 3.00% 3.94%	(\$) \$24,491,485 \$1,310,132 \$25,801,617
11 12 13	Equity Common Equity Preferred Shares Total Equity	40.00% 0.00% 40.00%	\$436,710,621 \$- \$436,710,621	9.30% 0.00% 9.30%	\$40,614,088 \$- \$40,614,088
14	Total	100.00%	\$1,091,776,553	6.08%	\$66,415,705
Notes (1)	Data in column E is for		ally filed. For updated revenuces, etc., use colimn M and A		

Ontario Energy Board

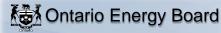
Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Deficiency/Sufficiency

		Initial Application		Interrogatory	Responses	Per Board Decision		
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	
1	Revenue Deficiency from Below		\$47,717,370		\$47,825,791		\$47,825,791	
2	Distribution Revenue	\$163,344,950	\$163,344,950	\$162,498,923	\$162,498,923	\$162,498,923	\$162,498,923	
3	Other Operating Revenue Offsets - net	\$12,718,312	\$12,718,312	\$12,718,312	\$12,718,312	\$12,718,312	\$12,718,312	
4	Total Revenue	\$176,063,262	\$223,780,633	\$175,217,235	\$223,043,025	\$175,217,235	\$223,043,025	
5	Operating Expenses	\$149,273,700	\$149,273,700	\$153,269,795	\$153,269,795	\$153,269,795	\$153,269,795	
6	Deemed Interest Expense Total Cost and Expenses	\$27,319,864	\$27,319,864	\$25,801,617 \$179,071,412	\$25,801,617 \$179,071,412	\$25,801,617	\$25,801,617	
8	Total Cost and Expenses	\$176,593,565	\$176,593,565	\$179,071,412	\$179,071,412	\$179,071,412	\$179,071,412	
9	Utility Income Before Income Taxes	(\$530,303)	\$47,187,068	(\$3,854,178)	\$43,971,613	(\$3,854,178)	\$43,971,613	
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$27,130,035)	(\$27,130,035)	(\$27,030,035)	(\$27,030,035)	(\$27,030,035)	(\$27,030,035)	
11	Taxable Income	(\$27,660,337)	\$20,057,033	(\$30,884,212)	\$16,941,578	(\$30,884,212)	\$16,941,578	
12 13	Income Tax Rate Income Tax on Taxable	26.50% (\$7,329,989)	26.50% \$5,315,114	26.50% (\$8,184,316)	26.50% \$4,489,518	26.50% (\$8,184,316)	26.50% \$4,489,518	
14	Income Income Tax Credits	(\$1,131,993)	(\$1,131,993)	(\$1,131,993)	(\$1,131,993)	(\$1,131,993)	(\$1,131,993)	
15	Utility Net Income	\$7,931,680	\$43,003,947	\$5,462,132	\$40,614,088	\$5,462,132	\$40,614,088	
16	Utility Rate Base	\$1,156,020,076	\$1,156,020,076	\$1,091,776,553	\$1,091,776,553	\$1,091,776,553	\$1,091,776,553	
17	Deemed Equity Portion of Rate Base	\$462,408,031	\$462,408,031	\$436,710,621	\$436,710,621	\$436,710,621	\$436,710,621	
18	Income/(Equity Portion of Rate Base)	1.72%	9.30%	1.25%	9.30%	1.25%	9.30%	
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.30%	9.30%	9.30%	9.30%	
20	Deficiency/Sufficiency in Return on Equity	-7.58%	0.00%	-8.05%	0.00%	-8.05%	0.00%	
21	Indicated Rate of Return	3.05%	6.08%	2.86%	6.08%	2.86%	6.08%	
22	Requested Rate of Return on	6.08%	6.08%	6.08%	6.08%	6.08%	6.08%	
	Rate Base	0.0070	0.0070	0.0070	0.5070	0.0070	0.5076	
23	Deficiency/Sufficiency in Rate of Return	-3.03%	0.00%	-3.22%	0.00%	-3.22%	0.00%	
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$43,003,947 \$35,072,267 \$47,717,370 (1)	\$43,003,947 \$ -	\$40,614,088 \$35,151,956 \$47,825,791 (1)	\$40,614,088 \$0	\$40,614,088 \$35,151,956 \$47,825,791 (1)	\$40,614,088 \$0	

Notes: (1)

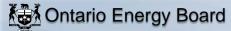
Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Revenue Requirement

Line No.	Particulars	Application		Interrogatory Responses		Per Board Decision
1	OM&A Expenses	\$96,510,540		\$100,206,635		\$100,206,635
2	Amortization/Depreciation	\$51,161,387		\$51,461,387		\$51,461,387
3	Property Taxes	\$1,601,774		\$1,601,774		\$1,601,774
5	Income Taxes (Grossed up)	\$4,183,121		\$3,357,525		\$3,357,525
6	Other Expenses	\$ -				
7	Return					
	Deemed Interest Expense	\$27,319,864		\$25,801,617		\$25,801,617
	Return on Deemed Equity	\$43,003,947		\$40,614,088		\$40,614,088
8	Service Revenue Requirement					
	(before Revenues)	\$223,780,633		\$223,043,025		\$223,043,025
9	Revenue Offsets	\$12,718,312		\$12,718,312		<u> </u>
10	Base Revenue Requirement	\$211,062,321		\$210,324,714		\$223,043,025
	(excluding Tranformer Owership Allowance credit adjustment)					
11	Distribution revenue	\$211,062,321		\$210,324,714		\$210,324,714
12	Other revenue	\$12,718,312		\$12,718,312		\$12,718,312
13	Total revenue	\$223,780,633		\$223,043,025		\$223,043,025
14	Difference (Total Revenue Less Distribution Revenue Requirement		44)		(4)	. (1)
	before Revenues)	<u> </u>	(1)	\$ -	(1)	<u>\$ -</u> (1)
Notes (1)	Line 11 - Line 8					

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Revenue Requirement Workform (RRWF) for 2015 Filers



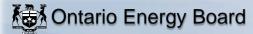
Version 5.00

Utility Name	PowerStream Inc.	
Service Territory	York Region and Simcoe County	
Assigned EB Number	EB-2015-0003	
Name and Title	Tom Barrett, Manager, Rates Applications	
Phone Number	(905) 532-4640	
Email Address	tom.barrett@powerstream.ca	

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

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Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes_PILs

2. Table of Contents 7. Cost of Capital

3. Data_Input_Sheet 8. Rev_Def_Suff

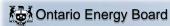
4. Rate_Base 9. Rev_Reqt

5. Utility Income 10. Tracking Sheet

Notes:

1	1	Pale green cells represen	t innuts

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



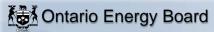
Data Input (1)

		Initial Application	(2)	Adjustments	Interroga Respons		(6)	Adjustments	Per Board Decision	_
1	Rate Base									
	Gross Fixed Assets (average) Accumulated Depreciation (average)	\$1,385,264,071 (\$308,477,555)	(5)	\$3,000,000 (\$600,000)	####### (\$309,077				\$1,388,264,071 (\$309,077,555)	
	Allowance for Working Capital: Controllable Expenses Cost of Power	\$99,919,944 \$1,158,754,131		\$3,804,117 (\$11,175,452)	\$ 103,724 ########				\$103,724,061 \$1,147,578,679	
	Working Capital Rate (%)	13.00%	(9)	(\$11,175,452)		7.50%	(9)		7.50%	(9)
2	Utility Income Operating Revenues:									
	Distribution Revenue at Current Rates Distribution Revenue at Proposed Rates Other Revenue:	\$164,308,195 \$221,760,005		(\$941,333) (\$330,075)	\$163,366 \$221,429					
	Specific Service Charges Late Payment Charges	\$3,475,039 \$2,045,682		\$0 \$0	\$3,475 \$2,045					
	Other Distribution Revenue Other Income and Deductions	\$2,047,023 \$5,248,937		\$0 \$0	\$2,047 \$5,248					
	Total Revenue Offsets	\$12,816,681	(7)	\$0	\$12,816	6,681				
	Operating Expenses:									
	OM+A Expenses	\$98,294,602		\$3,804,117	\$ 102,098				\$102,098,719	
	Depreciation/Amortization	\$53,847,586		\$300,000	\$ 54,147				\$54,147,586	
	Property taxes Other expenses	\$1,625,342		\$ -	\$ 1,625	5,342			\$1,625,342	
3	Taxes/PILs									
3	Taxable Income:									
	Adjustments required to arrive at taxable income	(\$27,420,645)	(3)		(\$25,820	0,645)				
	Utility Income Taxes and Rates:									
	Income taxes (not grossed up) Income taxes (grossed up)	\$3,819,039			\$3,578					
	Federal tax (%)	\$5,195,971 15.00%			\$4,869	9,126 5.00%				
	Provincial tax (%)	11.50%				1.50%				
	Income Tax Credits	(\$1,142,493)			(\$1,142					
4	Capitalization/Cost of Capital Capital Structure:									
	Long-term debt Capitalization Ratio (%)	56.0%				56.0%				
	Short-term debt Capitalization Ratio (%)	4.0%	(8)			4.0%	(8)			(8)
	Common Equity Capitalization Ratio (%) Prefered Shares Capitalization Ratio (%)	40.0%			4	40.0%				
	Freiered Shares Capitalization Ratio (70)	100.0%			10	00.0%				
	Cost of Capital	,								
	Long-term debt Cost Rate (%)	4.03%				4.03%				
	Short-term debt Cost Rate (%) Common Equity Cost Rate (%)	3.00% 9.30%				3.00% 9.30%				
	Prefered Shares Cost Rate (%)	9.30%				3.30%				
	` '									

Notes

General Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc.,
- use colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income.
- (3) (4) (5)
- Average of Gross Fixed Assets at beginning and end of the Test Year
 Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (7) (8) 4.0% unless an Applicant has proposed or been approved for another amount.
 - Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale



Rate Base and Working Capital

Rate Base

	Nato Baco						
Line No.	Particulars	_	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) _(3) (3)	\$1,385,264,071 (\$308,477,555) \$1,076,786,516	\$3,000,000 (\$600,000) \$2,400,000	\$1,388,264,071 (\$309,077,555) \$1,079,186,516	\$ - \$ - \$ -	\$1,388,264,071 (\$309,077,555) \$1,079,186,516
4	Allowance for Working Capital	(1)	\$163,627,630	(\$69,779,924)	\$93,847,705	\$ -	\$93,847,705
5	Total Rate Base		\$1,240,414,146	(\$67,379,924)	\$1,173,034,221	\$ -	\$1,173,034,221

(1) Allowance for Working Capital - Derivation

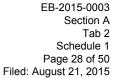
Controllable Expenses		\$99,919,944	\$3,804,117	\$103,724,061	\$ -	\$103,724,061
Cost of Power		\$1,158,754,131	(\$11,175,452)	\$1,147,578,679	\$ -	\$1,147,578,679
Working Capital Base		\$1,258,674,074	(\$7,371,335)	\$1,251,302,740	\$ -	\$1,251,302,740
Working Capital Rate %	(2)	13.00%	-5.50%	7.50%	0.00%	7.50%
Working Capital Allowance		\$163,627,630	(\$69,779,924)	\$93,847,705	\$ -	\$93,847,705

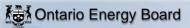
10 Notes

6

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.

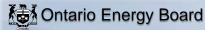
(2)





Utility Income

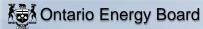
Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Operating Revenues: Distribution Revenue (at Proposed Rates)	\$221,760,005	(\$330,075)	\$221,429,930	\$ -	\$221,429,930
2	Other Revenue	(1) \$12,816,681	\$ -	\$12,816,681	<u> </u>	\$12,816,681
3	Total Operating Revenues	\$234,576,686	(\$330,075)	\$234,246,611	\$ -	\$234,246,611
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$98,294,602 \$53,847,586 \$1,625,342 \$ -	\$3,804,117 \$300,000 \$ - \$ - \$ -	\$102,098,719 \$54,147,586 \$1,625,342 \$ -	\$ - \$ - \$ - \$ - \$ -	\$102,098,719 \$54,147,586 \$1,625,342 \$-
9	Subtotal (lines 4 to 8)	\$153,767,530	\$4,104,117	\$157,871,647	\$ -	\$157,871,647
10	Deemed Interest Expense	\$29,469,779	(\$1,600,813)	\$27,868,965	\$	\$27,868,965
11	Total Expenses (lines 9 to 10)	\$183,237,308	\$2,503,304	\$185,740,612	\$-	\$185,740,612
12	Utility income before income taxes	\$51,339,377	(\$2,833,378)	\$48,505,999	<u> </u>	\$48,505,999
13	Income taxes (grossed-up)	\$5,195,971	(\$326,845)	\$4,869,126	<u> </u>	\$4,869,126
14	Utility net income	\$46,143,406	(\$2,506,533)	\$43,636,873	<u> </u>	\$43,636,873
Notes	Other Revenues / Reven	ue Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions Total Revenue Offsets	\$3,475,039 \$2,045,682 \$2,047,023 \$5,248,937 \$12,816,681	\$ - \$ - \$ - \$ - \$ -	\$3,475,039 \$2,045,682 \$2,047,023 \$5,248,937 \$12,816,681		\$3,475,039 \$2,045,682 \$2,047,023 \$5,248,937



Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	\$46,143,406	\$43,636,873	\$43,636,873
2	Adjustments required to arrive at taxable utility income	(\$27,420,645)	(\$25,820,645)	(\$27,420,645)
3	Taxable income	\$18,722,762	\$17,816,228	\$16,216,228
	Calculation of Utility income Taxes			
4	Income taxes	\$3,819,039	\$3,578,808	\$3,578,808
6	Total taxes	\$3,819,039	\$3,578,808	\$3,578,808
7	Gross-up of Income Taxes	\$1,376,932	\$1,290,318	\$1,290,318
8	Grossed-up Income Taxes	\$5,195,971	\$4,869,126	\$4,869,126
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$5,195,971	\$4,869,126	\$4,869,126
10	Other tax Credits	(\$1,142,493)	(\$1,142,493)	(\$1,142,493)
	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%

Notes



Capitalization/Cost of Capital

Line No.	Particulars	Capita	alization Ratio	Cost Rate	Return						
		Initia	l Application								
	Debt	(%)	(\$)	(%)	(\$)						
1 2 3	Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	\$694,631,921 \$49,616,566 \$744,248,487	4.03% 3.00% 3.96%	\$27,981,282 \$1,488,497 \$29,469,779						
4	Equity Common Equity	40.00%	\$496,165,658	9.30%	\$46,143,406						
5 6	Preferred Shares Total Equity	0.00% 40.00%	\$ - \$496,165,658	0.00% 9.30%	\$ - \$46,143,406						
7	Total	100.00%	\$1,240,414,146	6.10%	\$75,613,185						
	Interrogatory Responses										
	Debt	(%)	(\$)	(%)	(\$)						
1 2 3	Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	\$656,899,164 \$46,921,369 \$703,820,533	4.03% 3.00% 3.96%	\$26,461,324 \$1,407,641 \$27,868,965						
4 5 6	Equity Common Equity Preferred Shares Total Equity	40.00% 0.00% 40.00%	\$469,213,689 \$- \$469,213,689	9.30% 0.00% 9.30%	\$43,636,873 \$- \$43,636,873						
7	Total	100.00%	\$1,173,034,221	6.10%	\$71,505,838						
		Per B	oard Decision								
		(%)	(\$)	(%)	(\$)						
8 9 10	Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	\$656,899,164 \$46,921,369 \$703,820,533	4.03% 3.00% 3.96%	\$26,461,324 \$1,407,641 \$27,868,965						
11 12 13	Equity Common Equity Preferred Shares Total Equity	40.00% 0.00% 40.00%	\$469,213,689 \$ - \$469,213,689	9.30% 0.00% 9.30%	\$43,636,873 \$ - \$43,636,873						
14	Total	100.00%	\$1,173,034,221	6.10%	\$71,505,838						
Notes (1)	Data in column E is for		ally filed. For updated revenuces, etc., use colimn M and A								

Ontario Energy Board

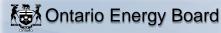
Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Deficiency/Sufficiency

		Initial Application		Interrogatory	Responses	Per Boar	d Decision
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1 2 3	Revenue Deficiency from Below Distribution Revenue Other Operating Revenue	\$164,308,195 \$12,816,681	\$57,451,810 \$164,308,195 \$12,816,681	\$163,366,863 \$12,816,681	\$58,063,067 \$163,366,863 \$12,816,681	\$163,366,863 \$12,816,681	\$58,063,067 \$163,366,863 \$12,816,681
4	Offsets - net Total Revenue	\$177,124,876	\$234,576,686	\$176,183,544	\$234,246,611	\$176,183,544	\$234,246,611
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$153,767,530 \$29,469,779 \$183,237,308	\$153,767,530 \$29,469,779 \$183,237,308	\$157,871,647 \$27,868,965 \$185,740,612	\$157,871,647 \$27,868,965 \$185,740,612	\$157,871,647 \$27,868,965 \$185,740,612	\$157,871,647 \$27,868,965 \$185,740,612
9	Utility Income Before Income Taxes	(\$6,112,432)	\$51,339,377	(\$9,557,068)	\$48,505,999	(\$9,557,068)	\$48,505,999
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$27,420,645)	(\$27,420,645)	(\$25,820,645)	(\$25,820,645)	(\$25,820,645)	(\$25,820,645)
11	Taxable Income	(\$33,533,077)	\$23,918,733	(\$35,377,713)	\$22,685,354	(\$35,377,713)	\$22,685,354
12 13	Income Tax Rate Income Tax on Taxable Income	26.50% (\$8,886,265)	26.50% \$6,338,464	26.50% (\$9,375,094)	26.50% \$6,011,619	26.50% (\$9,375,094)	26.50% \$6,011,619
14 15	Income Tax Credits Utility Net Income	(\$1,142,493) \$3,916,326	(\$1,142,493) \$46,143,406	(\$1,142,493) \$960,518	(\$1,142,493) \$43,636,873	(\$1,142,493) \$960,518	(\$1,142,493) \$43,636,873
16	Utility Rate Base	\$1,240,414,146	\$1,240,414,146	\$1,173,034,221	\$1,173,034,221	\$1,173,034,221	\$1,173,034,221
17	Deemed Equity Portion of Rate Base	\$496,165,658	\$496,165,658	\$469,213,689	\$469,213,689	\$469,213,689	\$469,213,689
18	Income/(Equity Portion of Rate Base)	0.79%	9.30%	0.20%	9.30%	0.20%	9.30%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.30%	9.30%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-8.51%	0.00%	-9.10%	0.00%	-9.10%	0.00%
21 22 23	Indicated Rate of Return Requested Rate of Return on Rate Base Deficiency/Sufficiency in Rate of	2.69% 6.10% -3.40%	6.10% 6.10% 0.00%	2.46% 6.10% -3.64%	6.10% 6.10% 0.00%	2.46% 6.10% -3.64%	6.10% 6.10% 0.00%
24 25 26	Return Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$46,143,406 \$42,227,080 \$57,451,810 (1)	\$46,143,406 \$ -	\$43,636,873 \$42,676,355 \$58,063,067 (1)	\$43,636,873 \$ -	\$43,636,873 \$42,676,355 \$58,063,067	\$43,636,873 \$ -

Notes: (1)

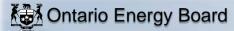
Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Revenue Requirement

Line No.	Particulars	Application		Interrogatory Responses		Per Board Decision
1	OM&A Expenses	\$98,294,602		\$102,098,719		\$102,098,719
2	Amortization/Depreciation	\$53,847,586		\$54,147,586		\$54,147,586
3	Property Taxes	\$1,625,342		\$1,625,342		\$1,625,342
5	Income Taxes (Grossed up)	\$5,195,971		\$4,869,126		\$4,869,126
6	Other Expenses	\$-				
7	Return					
	Deemed Interest Expense	\$29,469,779		\$27,868,965		\$27,868,965
	Return on Deemed Equity	\$46,143,406		\$43,636,873		\$43,636,873
8	Service Revenue Requirement					
Ū	(before Revenues)	\$234,576,686		\$234,246,611		\$234,246,611
9	Revenue Offsets	\$12,816,681		\$12,816,681		\$ -
10	Base Revenue Requirement	\$221,760,005		\$221,429,930		\$234,246,611
	(excluding Tranformer Owership Allowance credit adjustment)					
11	Distribution revenue	\$221,760,005		\$221,429,930		\$221,429,930
12	Other revenue	\$12,816,681		\$12,816,681		\$12,816,681
13	Total revenue	\$234,576,686		\$234,246,611		\$234,246,611
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u> </u>	(1)	<u> </u>	(1)	<u>\$-</u> (1)
Notes (1)	Line 11 - Line 8					

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Revenue Requirement Workform (RRWF) for 2015 Filers



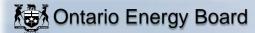
Version 5.00

Utility Name	PowerStream Inc.	
Service Territory	York Region and Simcoe County	
Assigned EB Number	EB-2015-0003	
Name and Title	Tom Barrett, Manager, Rates Applications	
Phone Number	(905) 532-4640	
Email Address	tom.barrett@powerstream.ca	

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

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Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes_PILs

2. Table of Contents 7. Cost of Capital

3. Data_Input_Sheet 8. Rev_Def_Suff

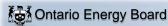
4. Rate_Base 9. Rev_Reqt

5. Utility Income 10. Tracking Sheet

Notes:

1	1) Pale	green	cells	represent	inputs

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



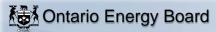
Data Input (1)

		Initial Application	(2)	Adjustments	Interrogatory Responses	(6)	Adjustments	Per Board Decision
1	Rate Base							
	Gross Fixed Assets (average) Accumulated Depreciation (average) Allowance for Working Capital:	\$1,511,320,307 (\$364,592,998)	(5)	\$3,000,000 (\$900,000)	######################################			\$1,514,320,307 (\$365,492,998)
	Controllable Expenses Cost of Power Working Capital Rate (%)	\$102,194,621 \$1,184,079,615 13.00%	(9)	\$3,913,836 (\$11,607,919)	\$ 106,108,457 ########## 7.50%	(9)		\$106,108,457 \$1,172,471,696 7.50% (9)
2	Utility Income							
	Operating Revenues: Distribution Revenue at Current Rates Distribution Revenue at Proposed Rates Other Revenue:	\$165,283,011 \$232,369,037		(\$935,645) (\$357,001)	\$164,347,366 \$232,012,036			
	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$3,474,966 \$2,053,501 \$2,070,949 \$5,339,537		\$0 \$0 \$0 \$0	\$3,474,966 \$2,053,501 \$2,070,949 \$5,339,537			
	Total Revenue Offsets	\$12,938,953	(7)	\$0	\$12,938,953			
	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Other expenses	\$100,545,323 \$56,706,212 \$1,649,298		\$3,913,836 \$300,000 \$ -	\$ 104,459,159 \$ 57,006,212 \$ 1,649,298			\$104,459,159 \$57,006,212 \$1,649,298
3	Taxes/PILs Taxable Income: Adjustments required to arrive at taxable income	(\$27,020,690)	(3)		(\$25,419,690)			
	Income Taxes and Rates: Income taxes (not grossed up) Income taxes (grossed up) Federal tax (%)	\$4,639,174 \$6,311,801 15.00%			\$4,381,047 \$5,960,608 15.00%			
	Provincial tax (%) Income Tax Credits	11.50% (\$1,153,193)			11.50% (\$1,153,193)			
4	Capitalization/Cost of Capital Capital Structure:							
	Long-term debt Capitalization Ratio (%) Short-term debt Capitalization Ratio (%) Common Equity Capitalization Ratio (%) Prefered Shares Capitalization Ratio (%)	56.0% 4.0% 40.0%	(8)		56.0% 4.0% 40.0%	(8)		(8)
	Cost of Capital Long-term debt Cost Rate (%) Short-term debt Cost Rate (%) Common Equity Cost Rate (%) Prefered Shares Cost Rate (%)	4.03% 3.00% 9.30%			4.03% 3.00% 9.30%			

Notes

General Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc.,
- use colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income.
- (3) (4) (5) Average of Gross Fixed Assets at beginning and end of the Test Year
 Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (7) (8) 4.0% unless an Applicant has proposed or been approved for another amount.
 - Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale



Rate Base and Working Capital

Rate Base

Line No.	Particulars	_	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) (3) (3)	\$1,511,320,307 (\$364,592,998) \$1,146,727,309	\$3,000,000 (\$900,000) \$2,100,000	\$1,514,320,307 (\$365,492,998) \$1,148,827,309	\$ - \$ - \$ -	\$1,514,320,307 (\$365,492,998) \$1,148,827,309
4	Allowance for Working Capital	(1)	\$167,215,651	(\$71,322,139)	\$95,893,512	<u> </u>	\$95,893,512
5	Total Rate Base	_	\$1,313,942,960	(\$69,222,139)	\$1,244,720,821	<u> </u>	\$1,244,720,821

(1) Allowance for Working Capital - Derivation

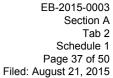
Controllable Expenses		\$102,194,621	\$3,913	,836	\$106,108	3,457	\$ -	\$106,108,457
Cost of Power		\$1,184,079,615	(\$11,607	,919)	\$1,172,471	,696	\$ -	\$1,172,471,696
Working Capital Base		\$1,286,274,237	(\$7,694	,083)	\$1,278,580),153	\$ -	\$1,278,580,153
Working Capital Rate %	(2)	13.00%	-5	.50%	7	7.50%	0.00%	7.50%
Working Capital Allowance		\$167,215,651	(\$71,322	,139)	\$95,893	3,512	\$ -	\$95,893,512

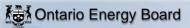
10 Notes

6

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.

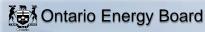
(3)





Utility Income

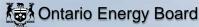
Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1 2	Operating Revenues: Distribution Revenue (at Proposed Rates) Other Revenue	\$232,369,037 (1) \$12,938,953	(\$357,001) \$ -	\$232,012,036 \$12,938,953	\$ - \$ -	\$232,012,036 \$12,938,953
3	Total Operating Revenues	\$245,307,990	(\$357,001)	\$244,950,989	\$-	\$244,950,989
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$100,545,323 \$56,706,212 \$1,649,298 \$- \$-	\$3,913,836 \$300,000 \$ - \$ - \$ -	\$104,459,159 \$57,006,212 \$1,649,298 \$ -	\$ - \$ - \$ - \$ - \$ -	\$104,459,159 \$57,006,212 \$1,649,298 \$-
9	Subtotal (lines 4 to 8)	\$158,900,834	\$4,213,836	\$163,114,670	\$ -	\$163,114,670
10	Deemed Interest Expense	\$31,216,677	(\$1,644,581)	\$29,572,097	\$ -	\$29,572,097
11	Total Expenses (lines 9 to 10)	\$190,117,511	\$2,569,255	\$192,686,767	\$-	\$192,686,767
12	Utility income before income taxes	\$55,190,479	(\$2,926,256)	\$52,264,223	<u> </u>	\$52,264,223
13	Income taxes (grossed-up)	\$6,311,801	(\$351,193)	\$5,960,608	\$-	\$5,960,608
14	Utility net income	\$48,878,678	(\$2,575,064)	\$46,303,615	<u>\$-</u>	\$46,303,615
Notes	Other Revenues / Reven	ue Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$3,474,966 \$2,053,501 \$2,070,949 \$5,339,537 \$12,938,953	\$- \$- \$- \$-	\$3,474,966 \$2,053,501 \$2,070,949 \$5,339,537 \$12,938,953		\$3,474,966 \$2,053,501 \$2,070,949 \$5,339,537 \$12,938,953
	Total Neverlue Offsets	<u>Φ1∠,930,953</u>		\$12,930,933	<u>————————————————————————————————————</u>	\$12,930,953



Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	\$48,878,678	\$46,303,615	\$46,303,615
2	Adjustments required to arrive at taxable utility income	(\$27,020,690)	(\$25,419,690)	(\$27,020,690)
3	Taxable income	\$21,857,988	\$20,883,925	\$19,282,925
	Calculation of Utility income Taxes			
4	Income taxes	\$4,639,174	\$4,381,047	\$4,381,047
6	Total taxes	\$4,639,174	\$4,381,047	\$4,381,047
7	Gross-up of Income Taxes	\$1,672,627	\$1,579,561	\$1,579,561
8	Grossed-up Income Taxes	\$6,311,801	\$5,960,608	\$5,960,608
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$6,311,801	\$5,960,608	\$5,960,608
10	Other tax Credits	(\$1,153,193)	(\$1,153,193)	(\$1,153,193)
	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%

Notes



Capitalization/Cost of Capital

Line No.	Particulars	Capita	alization Ratio	Cost Rate	Return							
		Initia	l Application									
	Debt	(%)	(\$)	(%)	(\$)							
1 2 3	Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	\$735,808,058 \$52,557,718 \$788,365,776	4.03% 3.00% 3.96%	\$29,639,946 \$1,576,732 \$31,216,677							
4 5 6	Equity Common Equity Preferred Shares Total Equity	40.00% 0.00% 40.00%	\$525,577,184 \$- \$525,577,184	9.30% 0.00% 9.30%	\$48,878,678 \$ - \$48,878,678							
7	Total	100.00%	\$1,313,942,960	6.10%	\$80,095,356							
	Interrogatory Responses											
	Debt	(%)	(\$)	(%)	(\$)							
1 2 3	Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	\$697,043,660 \$49,788,833 \$746,832,492	4.03% 3.00% 3.96%	\$28,078,432 \$1,493,665 \$29,572,097							
4 5 6	Equity Common Equity Preferred Shares Total Equity	40.00% 0.00% 40.00%	\$497,888,328 \$- \$497,888,328	9.30% 0.00% 9.30%	\$46,303,615 \$- \$46,303,615							
7	Total	100.00%	\$1,244,720,821	6.10%	\$75,875,711							
		Per B	oard Decision									
	Debt	(%)	(\$)	(%)	(\$)							
8 9 10	Long-term Debt Short-term Debt Total Debt	56.00% 4.00% 60.00%	\$697,043,660 \$49,788,833 \$746,832,492	4.03% 3.00% 3.96%	\$28,078,432 \$1,493,665 \$29,572,097							
11 12 13	Equity Common Equity Preferred Shares Total Equity	40.00% 0.00% 40.00%	\$497,888,328 \$- \$497,888,328	9.30% 0.00% 9.30%	\$46,303,615 \$ - \$46,303,615							
14	Total	100.00%	\$1,244,720,821	6.10%	\$75,875,711							
Notes (1)	Data in column E is for		ally filed. For updated revenuces, etc., use colimn M and A									

Ontario Energy Board

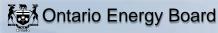
Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Deficiency/Sufficiency

		Initial Application		Interrogatory I	Responses	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	Revenue Deficiency from Below Distribution Revenue	₽405 000 044	\$67,086,026	£404.047.000	\$67,664,670	£404047000	\$67,664,670	
3	Other Operating Revenue	\$165,283,011 \$12,938,953	\$165,283,011 \$12,938,953	\$164,347,366 \$12,938,953	\$164,347,366 \$12,938,953	\$164,347,366 \$12,938,953	\$164,347,366 \$12,938,953	
4	Offsets - net Total Revenue	\$178,221,964	\$245,307,990	\$177,286,319	\$244,950,989	\$177,286,319	\$244,950,989	
			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , , , , , , , ,	
5	Operating Expenses	\$158,900,834	\$158,900,834	\$163,114,670	\$163,114,670	\$163,114,670	\$163,114,670	
6	Deemed Interest Expense	\$31,216,677	\$31,216,677	\$29,572,097	\$29,572,097	\$29,572,097	\$29,572,097	
8	Total Cost and Expenses	\$190,117,511	\$190,117,511	\$192,686,767	\$192,686,767	\$192,686,767	\$192,686,767	
9	Utility Income Before Income Taxes	(\$11,895,547)	\$55,190,479	(\$15,400,447)	\$52,264,223	(\$15,400,447)	\$52,264,223	
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$27,020,690)	(\$27,020,690)	(\$25,419,690)	(\$25,419,690)	(\$25,419,690)	(\$25,419,690)	
11	Taxable Income	(\$38,916,236)	\$28,169,789	(\$40,820,137)	\$26,844,533	(\$40,820,137)	\$26,844,533	
12 13	Income Tax Rate Income Tax on Taxable	26.50% (\$10,312,803)	26.50% \$7,464,994	26.50% (\$10,817,336)	26.50% \$7,113,801	26.50% (\$10,817,336)	26.50% \$7,113,801	
	Income							
14 15	Income Tax Credits Utility Net Income	(\$1,153,193) (\$429,551)	(\$1,153,193) \$48,878,678	(\$1,153,193) (\$3,429,918)	(\$1,153,193) \$46,303,615	(\$1,153,193) (\$3,429,918)	(\$1,153,193) \$46,303,615	
15	Othity Net income	(\$429,551)	\$48,878,678	(\$3,429,918)	\$46,303,615	(\$3,429,918)	\$46,303,615	
16	Utility Rate Base	\$1,313,942,960	\$1,313,942,960	\$1,244,720,821	\$1,244,720,821	\$1,244,720,821	\$1,244,720,821	
17	Deemed Equity Portion of Rate Base	\$525,577,184	\$525,577,184	\$497,888,328	\$497,888,328	\$497,888,328	\$497,888,328	
18	Income/(Equity Portion of Rate Base)	-0.08%	9.30%	-0.69%	9.30%	-0.69%	9.30%	
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.30%	9.30%	9.30%	9.30%	
20	Deficiency/Sufficiency in Return on Equity	-9.38%	0.00%	-9.99%	0.00%	-9.99%	0.00%	
21	Indicated Rate of Return	2.34%	6.10%	2.10%	6.10%	2.10%	6.10%	
21	Requested Rate of Return on	6.10%	6.10%	6.10%	6.10%	6.10%	6.10%	
22	Rate Base	0.1076	0.1078	0.1076	0.1076	0.1076	0.1076	
23	Deficiency/Sufficiency in Rate of Return	-3.75%	0.00%	-4.00%	0.00%	-4.00%	0.00%	
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$48,878,678 \$49,308,229 \$67,086,026 (1)	\$48,878,678 \$ -	\$46,303,615 \$49,733,533 \$67,664,670 (1)	\$46,303,615 \$ -	\$46,303,615 \$49,733,533 \$67,664,670 (1)	\$46,303,615 \$ -	

Notes: (1)

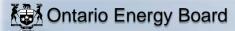
Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Revenue Requirement

Line No.	Particulars	Application		Interrogatory Responses		Per Board Decision	
1	OM&A Expenses	\$100,545,323		\$104,459,159		\$104,459,159	
2	Amortization/Depreciation	\$56,706,212		\$57,006,212		\$57,006,212	
3	Property Taxes	\$1,649,298		\$1,649,298		\$1,649,298	
5	Income Taxes (Grossed up)	\$6,311,801		\$5,960,608		\$5,960,608	
6	Other Expenses	\$ -					
7	Return						
	Deemed Interest Expense	\$31,216,677		\$29,572,097		\$29,572,097	
	Return on Deemed Equity	\$48,878,678		\$46,303,615		\$46,303,615	
_	Service Revenue Requirement						
8	(before Revenues)	\$245,307,990		\$244,950,989		\$244,950,989	
	(before Revenues)	Ψ243,307,990		Ψ244,930,909		Ψ244,930,909	
9	Revenue Offsets	\$12,938,953		\$12,938,953		\$ -	
10	Base Revenue Requirement	\$232,369,037		\$232,012,036		\$244,950,989	
	(excluding Tranformer Owership Allowance credit adjustment)						
11	Distribution revenue	\$232,369,037		\$232,012,036		\$232,012,036	
12	Other revenue	\$12,938,953		\$12,938,953		\$12,938,953	
		· · · · ·		· , , , ,			
13	Total revenue	\$245,307,990		\$244,950,989		\$244,950,989	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$ -	(1)	\$-	(1)	\$-	(1)
Notes (1)	Line 11 - Line 8						

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Revenue Requirement Workform (RRWF) for 2015 Filers



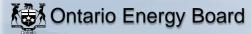
Version 5.00

Utility Name	PowerStream Inc.	
Service Territory	York Region and Simcoe County	
Assigned EB Number	EB-2015-0003	
Name and Title	Tom Barrett, Manager, Rates Applications	
Phone Number	(905) 532-4640	
Email Address	tom.barrett@powerstream.ca	

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

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Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes_PILs

2. Table of Contents 7. Cost of Capital

3. Data_Input_Sheet 8. Rev_Def_Suff

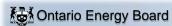
4. Rate_Base 9. Rev_Reqt

5. Utility Income 10. Tracking Sheet

Notes:

1	1) Pale	green	cells	represent	inputs

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



Data Input (1)

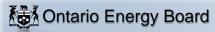
		Initial Application	(2)	Adjustments	_	Interrogatory Responses	(6)	Adjustments	Per Board Decision	
1	Rate Base									
	Gross Fixed Assets (average) Accumulated Depreciation (average) Allowance for Working Capital:	\$1,639,006,792 (\$423,830,650)	(5)	\$3,000,000 (\$1,200,000)		########### (\$425,030,650)			\$1,642,006,792 (\$425,030,650)	
	Controllable Expenses Cost of Power Working Capital Rate (%)	\$104,193,445 \$1,203,134,336 13.00%	(9)	\$4,034,899 (\$8,494,001)		108,228,344 ########### 7.50%	(9)		\$108,228,344 \$1,194,640,335 7.50%	(9)
2	Utility Income		(-,				,			(-)
-	Operating Revenues:									
	Distribution Revenue at Current Rates Distribution Revenue at Proposed Rates Other Revenue:	\$166,318,900 \$241,969,237		(\$617,090) (\$326,683)		\$165,701,810 \$241,642,555				
	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$3,476,285 \$2,058,572 \$2,095,056 \$5,439,173		\$0 \$0 \$0 \$0		\$3,476,285 \$2,058,572 \$2,095,056 \$5,439,173				
	Total Revenue Offsets	\$13,069,086	(7)	\$0		\$13,069,086				
	Operating Expenses:									
	Operating Expenses. OM+A Expenses Depreciation/Amortization Property taxes Other expenses	\$102,519,799 \$59,844,283 \$1,673,646		\$4,034,899 \$300,000 \$ -	9	60,144,283			\$106,554,698 \$60,144,283 \$1,673,646	
3	Taxes/PILs									
ŭ	Taxable Income: Adjustments required to arrive at taxable income	(\$28,922,541)	(3)			(\$27,322,541)				
	Utility Income Taxes and Rates:									
	Income taxes (not grossed up) Income taxes (grossed up)	\$4,825,933 \$6.565,895				\$4,555,560				
	Federal tax (%)	15.00%				\$6,198,041 15.00%				
	Provincial tax (%) Income Tax Credits	11.50% (\$1,164,193)				11.50% (\$1,164,193)				
4	Capitalization/Cost of Capital Capital Structure:									
	Long-term debt Capitalization Ratio (%) Short-term debt Capitalization Ratio (%) Common Equity Capitalization Ratio (%) Prefered Shares Capitalization Ratio (%)	56.0% 4.0% 40.0%	(8)			56.0% 4.0% 40.0%	(8)			(8)
		100.076				100.078				
	Cost of Capital									
	Long-term debt Cost Rate (%) Short-term debt Cost Rate (%) Common Equity Cost Rate (%) Prefered Shares Cost Rate (%)	4.03% 3.00% 9.30%				4.03% 3.00% 9.30%				

Notes

General Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)

 Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc.,
- use colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income.
- (3) (4) (5)
 - Average of Gross Fixed Assets at beginning and end of the Test Year
 Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (7) (8) 4.0% unless an Applicant has proposed or been approved for another amount.
 - Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.



Rate Base and Working Capital

Rate Base

	Nate Base						
Line No.	Particulars		Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) (3) (3)	\$1,639,006,792 (\$423,830,650) \$1,215,176,141	\$3,000,000 (\$1,200,000) \$1,800,000	\$1,642,006,792 (\$425,030,650) \$1,216,976,141	\$ - \$ - \$ -	\$1,642,006,792 (\$425,030,650) \$1,216,976,141
4	Allowance for Working Capital	(1)	\$169,952,612	(\$72,237,461)	\$97,715,151	\$ -	\$97,715,151
5	Total Rate Base		\$1,385,128,753	(\$70,437,461)	\$1,314,691,292	\$ -	\$1,314,691,292

(1) Allowance for Working Capital - Derivation

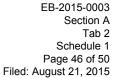
Controllable Expenses		\$104,193,445	\$4,034,899	\$108,228,344	\$ -	\$108,228,344
Cost of Power		\$1,203,134,336	(\$8,494,001)	\$1,194,640,335	\$ -	\$1,194,640,335
Working Capital Base		\$1,307,327,781	(\$4,459,102)	\$1,302,868,679	\$ -	\$1,302,868,679
Working Capital Rate %	(2)	13.00%	-5.50%	7.50%	0.00%	7.509
Working Capital Allowance		\$169,952,612	(\$72,237,461)	\$97,715,151	\$ -	\$97.715.15

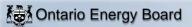
10 Notes

6

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.

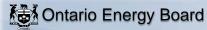
(2)





Utility Income

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Operating Revenues: Distribution Revenue (at Proposed Rates)	\$241,969,237	(\$326,683)	\$241,642,555	\$ -	\$241,642,555
2	Other Revenue (1) \$13,069,086	<u> \$ - </u>	\$13,069,086	<u> </u>	\$13,069,086
3	Total Operating Revenues	\$255,038,323	(\$326,683)	\$254,711,640	\$ -	\$254,711,640
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$102,519,799 \$59,844,283 \$1,673,646 \$- \$-	\$4,034,899 \$300,000 \$ - \$ - \$ -	\$106,554,698 \$60,144,283 \$1,673,646 \$-	\$ - \$ - \$ - \$ - \$ -	\$106,554,698 \$60,144,283 \$1,673,646 \$-
9	Subtotal (lines 4 to 8)	\$164,037,728	\$4,334,899	\$168,372,627	\$ -	\$168,372,627
10	Deemed Interest Expense	\$32,907,911	(\$1,673,454)	\$31,234,456	\$-	\$31,234,456
11	Total Expenses (lines 9 to 10)	\$196,945,638	\$2,661,445	\$199,607,083	\$-	\$199,607,083
12	Utility income before income taxes	\$58,092,685	(\$2,988,127)	\$55,104,557	\$ -	\$55,104,557
13	Income taxes (grossed-up)	\$6,565,895	(\$367,854)	\$6,198,041	\$ -	\$6,198,041
14	Utility net income	\$51,526,790	(\$2,620,274)	\$48,906,516	<u> \$ -</u>	\$48,906,516
Notes	Other Revenues / Reven	ue Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions Total Revenue Offsets	\$3,476,285 \$2,058,572 \$2,095,056 \$5,439,173	\$- \$- \$- \$-	\$3,476,285 \$2,058,572 \$2,095,056 \$5,439,173 \$13,069,086		\$3,476,285 \$2,058,572 \$2,095,056 \$5,439,173 \$13,069,086
	Total Neverlue Offsets	\$13,009,086	<u> </u>	φ13,009,000	<u> </u>	\$13,009,086



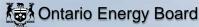
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Revenue Requirement Workform (RRWF) for 2015 Filers

Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	\$51,526,790	\$48,906,516	\$48,906,516
2	Adjustments required to arrive at taxable utility income	(\$28,922,541)	(\$27,322,541)	(\$28,922,541)
3	Taxable income	\$22,604,248	\$21,583,975	\$19,983,975
	Calculation of Utility income Taxes			
4	Income taxes	\$4,825,933	\$4,555,560	\$4,555,560
6	Total taxes	\$4,825,933	\$4,555,560	\$4,555,560
7	Gross-up of Income Taxes	\$1,739,962	\$1,642,481	\$1,642,481
8	Grossed-up Income Taxes	\$6,565,895	\$6,198,041	\$6,198,041
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$6,565,895	\$6,198,041	\$6,198,041
10	Other tax Credits	(\$1,164,193)	(\$1,164,193)	(\$1,164,193)
	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%

Notes



Capitalization/Cost of Capital

Line No.	Particulars	Capita	lization Ratio	Cost Rate	Return
		Initial	Application		
	Debt	(%)	(\$)	(%)	(\$)
1	Long-term Debt	56.00%	\$775,672,101	4.03%	\$31,245,756
2	Short-term Debt	4.00%	\$55,405,150	3.00%	\$1,662,155
3	Total Debt	60.00%	\$831,077,252	3.96%	\$32,907,911
	Equity				
4	Common Equity	40.00%	\$554,051,501	9.30%	\$51,526,790
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$554,051,501	9.30%	\$51,526,790
7	Total	100.00%	\$1,385,128,753	6.10%	\$84,434,700
'	Total	100.0076	\$1,363,126,733	0.1078	\$64,454,700
		Interroga	tory Responses		
	Debt	(%)	(\$)	(%)	(\$)
1	Long-term Debt	56.00%	\$736,227,124	4.03%	\$29,656,827
2	Short-term Debt	4.00%	\$52,587,652	3.00%	\$1,577,630
3	Total Debt	60.00%	\$788,814,775	3.96%	\$31,234,456
4 5 6	Equity Common Equity Preferred Shares Total Equity	40.00% 0.00% 40.00%	\$525,876,517 \$ - \$525,876,517	9.30% 0.00% 9.30%	\$48,906,516 \$- \$48,906,516
7	Total	100.00%	\$1,314,691,292	6.10%	\$80,140,972
		Per Bo	pard Decision		
		(%)	(\$)	(%)	(\$)
	Debt	(70)	(Ψ)	(70)	(Ψ)
8	Long-term Debt	56.00%	\$736,227,124	4.03%	\$29,656,827
9	Short-term Debt	4.00%	\$52,587,652	3.00%	\$1,577,630
10	Total Debt	60.00%	\$788,814,775	3.96%	\$31,234,456
	Foreitee				
11	Equity Common Equity	40.00%	\$525,876,517	9.30%	\$48,906,516
12	Preferred Shares	0.00%	\$-	0.00%	\$ -
13	Total Equity	40.00%	\$525,876,517	9.30%	\$48,906,516
14	Total	100.00%	\$1,314,691,292	6.10%	\$80,140,972
Notes (1)	Data in column E is for		lly filed. For updated revenu es, etc., use colimn M and A		

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Deficiency/Sufficiency

		Initial App	lication	Interrogatory	Responses	Per Board I	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	\$166,318,900 \$13,069,086	\$75,650,338 \$166,318,900 \$13,069,086	\$165,701,810 \$13,069,086	\$75,940,745 \$165,701,810 \$13,069,086	\$165,701,810 \$13,069,086	\$75,940,745 \$165,701,810 \$13,069,086
4	Total Revenue	\$179,387,985	\$255,038,323	\$178,770,895	\$254,711,640	\$178,770,895	\$254,711,640
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$164,037,728 \$32,907,911 \$196,945,638	\$164,037,728 \$32,907,911 \$196,945,638	\$168,372,627 \$31,234,456 \$199,607,083	\$168,372,627 \$31,234,456 \$199,607,083	\$168,372,627 \$31,234,456 \$199,607,083	\$168,372,627 \$31,234,456 \$199,607,083
9	Utility Income Before Income Taxes	(\$17,557,653)	\$58,092,685	(\$20,836,188)	\$55,104,557	(\$20,836,188)	\$55,104,557
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$28,922,541)	(\$28,922,541)	(\$27,322,541)	(\$27,322,541)	(\$27,322,541)	(\$27,322,541)
11	Taxable Income	(\$46,480,194)	\$29,170,143	(\$48,158,729)	\$27,782,016	(\$48,158,729)	\$27,782,016
12 13	Income Tax Rate Income Tax on Taxable Income	26.50% (\$12,317,252)	26.50% \$7,730,088	26.50% (\$12,762,063)	26.50% \$7,362,234	26.50% (\$12,762,063)	26.50% \$7,362,234
14 15	Income Tax Credits Utility Net Income	(\$1,164,193) (\$4,076,209)	(\$1,164,193) \$51,526,790	(\$1,164,193) (\$6,909,932)	(\$1,164,193) \$48,906,516	(\$1,164,193) (\$6,909,932)	(\$1,164,193) \$48,906,516
16	Utility Rate Base	\$1,385,128,753	\$1,385,128,753	\$1,314,691,292	\$1,314,691,292	\$1,314,691,292	\$1,314,691,292
17	Deemed Equity Portion of Rate Base	\$554,051,501	\$554,051,501	\$525,876,517	\$525,876,517	\$525,876,517	\$525,876,517
18	Income/(Equity Portion of Rate Base)	-0.74%	9.30%	-1.31%	9.30%	-1.31%	9.30%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.30%	9.30%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-10.04%	0.00%	-10.61%	0.00%	-10.61%	0.00%
21 22	Indicated Rate of Return Requested Rate of Return on Rate Base	2.08% 6.10%	6.10% 6.10%	1.85% 6.10%	6.10% 6.10%	1.85% 6.10%	6.10% 6.10%
23	Deficiency/Sufficiency in Rate of Return	-4.01%	0.00%	-4.25%	0.00%	-4.25%	0.00%
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$51,526,790 \$55,602,998 \$75,650,338 (1)	\$51,526,790 \$ -	\$48,906,516 \$55,816,448 \$75,940,745 (1)	\$48,906,516 (\$0)	\$48,906,516 \$55,816,448 \$75,940,745 (1)	\$48,906,516 (\$0)

Notes: (1)

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



Revenue Requirement

Line No.	Particulars	Application		Interrogatory Responses		Per Board Decision	
1	OM&A Expenses	\$102,519,799		\$106,554,698		\$106,554,698	
2	Amortization/Depreciation	\$59,844,283		\$60,144,283		\$60,144,283	
3	Property Taxes	\$1,673,646		\$1,673,646		\$1,673,646	
5	Income Taxes (Grossed up)	\$6,565,895		\$6,198,041		\$6,198,041	
6	Other Expenses	\$ -					
7	Return						
	Deemed Interest Expense	\$32,907,911		\$31,234,456		\$31,234,456	
	Return on Deemed Equity	\$51,526,790		\$48,906,516		\$48,906,516	
_	Sarvine Devenue Deguirement						
8	Service Revenue Requirement (before Revenues)	#055 000 000		POE 4 744 040		COE 4 744 C40	
	(before Revenues)	\$255,038,323		\$254,711,640		\$254,711,640	
9	Revenue Offsets	\$13,069,086		\$13,069,086		\$ -	
10	Base Revenue Requirement	\$241,969,237		\$241,642,555		\$254,711,640	
10	(excluding Tranformer Owership	ΨΣ+1,303,231		ΨΣ+1,0+2,333		Ψ204,711,040	
	Allowance credit adjustment)						
	,						
11	Distribution revenue	\$241,969,237		\$241,642,555		\$241,642,555	
12	Other revenue	\$13,069,086		\$13,069,086		\$13,069,086	
13	Total revenue	\$255,038,323		\$254,711,640		\$254,711,640	
14	Difference (Total Revenue Less Distribution Revenue Requirement						
	before Revenues)	\$ -	(1)	\$ -	(1)	\$ - (1)	
		·	` ,		` ,		
Notes							
(1)	Line 11 - Line 8						
12 13 14 <u>Notes</u>	Distribution revenue Other revenue Total revenue Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)		(1)		(1)		

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Schedule 2
Schedule 2
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File Number:
Exhibit:
Tab:
Schedule

York Region

Schedule: Page: Date:

1380 5520

Appendix 2-W Bill Impacts - Residential

Customer Class: RESIDENTIAL

TOU / non-TOU: TOU

Consumption 800

				2015 C Board-A	Current pproved			2016 TEST Propo				2016 201
		Volume		Rate	Charge			Rate	0	Charge	\$ (Change
	Charge Unit			(\$)	(\$)			(\$)		(\$)		
Monthly Service Charge	Monthly	1	\$	12.67	\$ 12.67		\$	14.65	\$	14.65	\$	1.9
Smart Meter Rate Adder	Monthly	1	\$	-	\$ -		\$	-	\$	-	\$	-
Recovery of CGAAP/CWIP Differential	Monthly	1	\$	0.20	\$ 0.20		\$	0.20	\$	0.20	\$	-
ICM Rate Rider (2014)	Monthly	1	\$	0.07	\$ 0.07		\$		\$	-	\$	(0.
		1	\$		\$ -		\$		\$	-	\$	-
		1	\$		\$ -		\$		\$	-	\$	-
Distribution Volumetric Rate	per kWh	800	\$	0.0140	\$ 11.20		\$	0.0162	\$	12.96	\$	1.
Smart Meter Disposition Rider	per kWh	800	\$		\$ -		\$		\$	-	\$	-
LRAM & SSM Rate Rider	per kWh	800	\$		\$ -		\$		\$	-	\$	-
ICM Rate Rider (2014)	per kWh	800	\$	0.0001	\$ 0.08		\$		\$	-	\$	(0.0
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)	per kWh	800	\$	0.0001	\$ 0.08		\$		\$	-	\$	(0.0
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kWh	800	\$		\$ -		-\$	0.0001	\$	(0.08)	\$	(0.0
Recovery of Stranded Meter Assets (2016)	per kWh	800	\$		Š -		\$	0.0001	\$	0.08	\$	0.
Account 1575	per kWh	800	\$		s -		-\$	0.0005	\$	(0.40)	\$	(0.
		800	ŝ		\$ -		\$		\$	-	s	
		800	Ś		š -		Ś		Ś		Š	
Sub-Total A (excluding pass through)			7		\$ 24.30	İ	-		Ś	27.41	Ś	3.
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	800	-\$	0.0006	\$ (0.48)	1	\$		ŝ	27.72	Ś	0.4
Disposition of Deferral/Variance Accounts (2016)	per kWh	800	\$	0.0000	\$ (0.40)		\$	0.0002	\$	0.16	Ś	0.:
Disposition of Botonial Validation Accounts (2010)	per kwiii	800	\$		\$ -		\$	0.0002	Ś	0.10	Ś	0
		800	Ś	-	\$ -		\$	-	Ś		Ś	
Low Voltage Service Charge	per kWh	800	\$	0.0003	\$ 0.24		\$	0.0005	Ś	0.40	\$	0.:
Line Losses on Cost of Power	per kwiii	27.60	\$	0.1021	\$ 2.82	29.52	Ś	0.1021	Ś	3.02	S	0
Smart Meter Entity Charge	Monthly	1	Ś	0.1021	\$ 0.79	25.52	S	0.1021	\$	0.79	Ś	0
Sub-Total B - Distribution (includes Sub-Total A)	ivionthly	1	>	0.79	\$ 27.67	1	Þ	0.79	\$	31.78	S	4.:
RTSR - Network	per kWh	828	\$	0.0080	\$ 6.62	830	Ś	0.0080	\$	6.64	S	0.
RTSR - Network RTSR - Line and Transformation Connection	per kWh	828	ŝ	0.0080	\$ 2.90	830	ŝ	0.0080	ŝ	3.07	S	0.0
Sub-Total C - Delivery (including Sub-Total B)	per kwn	828	Ş	0.0035	\$ 37.19	830	Þ	0.0037	\$	41.48	S	4.2
Wholesale Market Service Charge (WMSC)	per kWh	828	\$	0.0044	\$ 3.64	830	\$	0.0044	\$	3.65	S	0.0
Rural and Remote Rate Protection (RRRP)	per kWh	828	\$	0.0044	\$ 1.08	830		0.0044	\$	1.08	\$	0.0
Standard Supply Service Charge	Monthly	1	\$	0.0013	\$ 0.25	830	\$	0.2500	\$	0.25	\$	0.0
							Þ	0.2500	ŝ	0.25		/5
Debt Retirement Charge (DRC) TOU - Off Peak	per kWh	800	\$	0.0070	\$ 5.60 \$ 40.96	1	ŝ	0.0000	\$ \$		\$	(5.
	per kWh	512		0.0800				0.0800	\$ \$	40.96	s	-
TOU - Mid Peak	per kWh	144	\$	0.1220			\$	0.1220		17.57		
TOU - On Peak	per kWh	144	\$	0.1610	\$ 23.18		\$	0.1610	\$	23.18	\$	-
Energy - RPP - Tier 1	per kWh	800	\$	0.0940	\$ 75.20		\$	0.0940	\$	75.20	\$	
Energy - RPP - Tier 2	per kWh	0	\$	0.1100	\$ -		\$	0.1100	\$		\$	
						ļ						
Total Bill on TOU (before Taxes)					\$ 129.47				\$	128.17	\$	(1.
HST				13%	\$ 16.83			13%		16.66	\$	(0.
Total Bill (including HST)					\$ 146.30				\$	144.83	\$	(1.
Ontario Clean Energy Benefit 1				10%	-\$ 14.63						\$	14.
Total Bill on TOU (including OCEB)					\$ 131.67		_		\$	144.83	\$	13.
Total Bill on RPP (before Taxes)					\$ 122.95	1			\$	121.66	\$	(1.:
HST			1	13%	\$ 15.98	1	1	13%	\$	15.82	\$	(0.
Total Bill (including HST)			1		\$ 138.94		1		\$	137.47	\$	(1.
Ontario Clean Energy Benefit 1				10%	-\$ 13.89	1	L			407.47	\$	13.
Total Bill on RPP (including OCEB)					\$ 125.04	ł			\$	137.47	\$	12.4
						ı						
				0.450/			_	2 500/	т			

	2016 TEST YEAR 1 Proposed			Impact 2016 TEST vs. 2015 Bridge		6 TEST vs. 2017 TEST YEAR 2		Impact 2017 TEST vs. 2016 TEST		2018 TEST YEAR 3 Proposed				Impa 2018 TE: 2017 T	ST vs.		2019 TEST YEAR 4 Proposed		Impact 2019 TEST vs. 2018 TEST			2020 TEST YEAR 5 Proposed			Impact 2020 TEST vs. 2019 TEST		
	Rate	_	Charge	\$ Change	% Change		Rate	Charge	\$ Change	% Change	Г	Rate	Charge	:	\$ Change	% Change	Г	Rate	Charge	\$ (Change	% Change		Rate	Charge	\$ Change	
\$	(\$) 14.65	\$	(\$) 14.65	\$ 1.98	15.6%	S	(\$) 19.53	(\$) \$ 19.53	\$ 4.8	8 33.3%	Ś	(\$) 23.54	(\$) \$ 23.54	Ś	4.01	20.5%	Ś	(\$) 27.53	(\$) \$ 27.53	S	3.99	16.9%	S	(\$) 31.44	(\$) 31.44	\$ 3.5	14.2%
\$	-	\$	-	\$ -		\$	-	\$ -	\$ -		\$		\$ -	\$			\$	-	\$ -	\$			\$	- 1	-	\$ -	
\$	0.20	\$	0.20	\$ -	0.0%	\$	-	\$ -	\$ (0.2	-100.0%	\$	-	\$ -	\$	-		\$	-	\$ -	\$	-		\$	- 5	-	\$ -	
\$	-	\$	-	\$ (0.07)	-100.0%	\$		\$ -	\$ -		\$	-	\$ -	\$	-		\$	-	\$ -	\$	-		\$	- 5	-	\$ -	
\$	-	\$	-	ş -		\$		\$ -	\$ -		\$	-	\$ -	\$	-		\$	-	\$ -	\$	-		\$	- 3	-	\$ -	
\$	0.0162	\$	12.96	\$ - \$ 1.76	15.7%	s		\$ - \$ 10.88	\$ (2.0	8) -16.0%	s	0.0095	\$ - \$ 7.60	\$	(3.28)	-30.1%	\$	0.0049	\$ 3.92	\$	(3.68)	-48.4%	\$	-	-	\$ - \$ (3.5	-100.0%
Š	0.0102	S	12.50	\$ 1.70	13.770	Ś	0.0130	\$ 10.00	\$ (2.0	-10.0%	S	0.0055	\$ 7.00	Ś	(3.20)	-30.176	S	0.0049	\$ 3.32	Š	(3.06)	-40.470	Ś			\$ (5.	-100.0%
\$		Ś	-	s -		\$	-	\$ -	\$ -		\$		\$ -	\$	-		\$	-	\$ -	\$	-		\$	- 3	-	\$ -	
\$	-	\$	-	\$ (0.08)	-100.0%	\$	-	\$ -	\$ -		\$		\$ -	\$	-		\$	-	\$ -	\$	-		\$	- 5	-	\$ -	
\$	-	\$	-	\$ (0.08)	-100.0%	\$	-	\$ -	\$ -		\$	-	\$ -	\$	-		\$	-	\$ -	\$	-		\$	- 5	-	\$ -	
-\$	0.0001		(0.08)	\$ (0.08)		\$		\$ -	\$ 0.0		\$	-	\$ -	\$	-		\$	-	\$ -	\$	-		\$	- 5	-	\$ -	
\$	0.0001		0.08	\$ 0.08		\$		\$ -	\$ (0.0		\$	-	\$ -	\$	-		\$	-	\$ -	\$	-		\$	- 3	-	\$ -	
-5	0.0005	\$	(0.40)	\$ (0.40) \$ -		\$		\$ - \$ -	\$ 0.4	-100.0%	\$		\$ -	\$			\$		\$ -	s			\$		-	\$ - \$ -	
\$		ŝ	- 1	\$ -		Ś		\$ -	s -		Ś		\$ -	Ś			Ś		\$ -	Ś			Ś			\$ -	
Ť		\$	27.41	\$ 3.11	12.8%	7		\$ 30.41	\$ 3.0	0 10.9%	7		\$ 31.14	\$	0.73	2.4%	7		\$ 31.45	\$	0.31	1.0%	_		31.44	\$ (0.0	0.0%
\$	-	\$	-	\$ 0.48	-100.0%	\$	-	\$ -	\$ -		\$		\$ -	\$			\$	-	\$ -	\$	-		\$	- 5	· -	\$ -	
\$	0.0002	\$	0.16	\$ 0.16		\$	0.0002	\$ 0.16	\$ -	0.0%	\$	-	\$ -	\$	(0.16)	-100.0%	\$	-	\$ -	\$	-		\$	- 5	-	\$ -	
\$	-	\$	-	\$ -		\$	-	\$ -	\$ -		\$	-	\$ -	\$			\$	-	\$ -	\$	-		\$	- 5	-	\$ -	
\$	0.0005	\$	0.40	\$ - \$ 0.16	66.704	\$		\$ - \$ 0.40	\$ - \$ -	0.00/	\$	0.0005	\$ -	\$		0.00/	Ş S	0.0005	\$ - \$ 0.40	\$		0.0%	\$	0.0005	- 0.40	\$ - \$ -	0.00/
9.52 \$			3.02	\$ 0.16	66.7% 7.0%	S		\$ 0.40 \$ 3.02	\$ -	0.0%	\$	0.1021	\$ 0.40 \$ 3.02	\$		0.0%	S	0.1021	\$ 3.02	\$		0.0%	\$	0.0005	0.40 3.02	\$ - \$ -	0.0%
5.52 S	0.1021		0.79	\$ -	7.0%	Ś	0.79	\$ 0.79	\$ -	0.0%	Ś	0.1021	\$ 0.79	Ś		0.0%	,	0.1021	\$ -	Ś	(0.79)	-100.0%	,	0.1021	3.02	\$ -	0.076
Ť		\$	31.78	\$ 4.11	14.8%	7		\$ 34.78	\$ 3.0		Ť		\$ 35.35	\$	0.57	1.6%			\$ 34.87	\$	(0.48)	-1.4%			34.86	\$ (0.0	0.0%
830 \$	0.0080	\$	6.64	\$ 0.02	0.2%	\$	0.0082	\$ 6.80	\$ 0.1	7 2.5%	\$	0.0083	\$ 6.89	\$	0.08	1.2%	\$	0.0085	\$ 7.05	\$	0.17	2.4%	\$	0.0086	7.13	\$ 0.0	1.2%
830 \$	0.0037	\$	3.07	\$ 0.17	6.0%	\$	0.0038	\$ 3.15	\$ 0.0		\$	0.0039	\$ 3.24	\$	0.08	2.6%	\$	0.0040	\$ 3.32	\$	0.08	2.6%	\$	0.0041	3.40	\$ 0.0	
000 4	0.0044	\$	41.48	\$ 4.29	11.5%		0.0044	\$ 44.73	\$ 3.2			0.0044	\$ 45.47	\$	0.74	1.6%		0.0044	\$ 45.23	\$	(0.23)	-0.5%	^	0.0044	45.39	\$ 0.	
830 \$ 830 \$			3.65 1.08	\$ 0.01 \$ 0.00	0.2% 0.2%	\$	0.0044	\$ 3.65 \$ 1.08	\$ -	0.0%	\$	0.0044	\$ 3.65 \$ 1.08	s		0.0%	\$	0.0044	\$ 3.65 \$ 1.08	s		0.0%	٥	0.0044	3.65	\$ - \$ -	0.0%
530 \$	0.2500		0.25	\$ -	0.0%	Š		\$ 0.25	\$ -	0.0%	Š	0.2500	\$ 0.25	Ś		0.0%	\$	0.2500	\$ 0.25	Š		0.0%	Ś	0.2500	0.25	\$ -	0.0%
*		Ś	-	\$ (5.60)	-100.0%	7	0.2000	\$ -	\$ -	0.070	7		\$ -	\$	-	0.0.1	7	0.2000	\$ -	\$	-		7		-	\$ -	
\$	0.0800	\$	40.96	\$ -	0.0%	\$	0.0800	\$ 40.96	\$ -	0.0%	\$	0.0800	\$ 40.96	\$	-	0.0%	\$	0.0800	\$ 40.96	\$	-	0.0%	\$	0.0800	40.96	\$ -	0.0%
\$	0.1220		17.57	\$ -	0.0%	\$	0.1220	\$ 17.57	\$ -	0.0%	\$	0.1220	\$ 17.57	\$	-	0.0%	\$	0.1220	\$ 17.57	\$	-	0.0%	\$	0.1220	17.57	\$ -	0.0%
\$	0.1610		23.18	\$ -	0.0%	\$		\$ 23.18	\$ -	0.0%	\$	0.1610	\$ 23.18	\$	-		\$	0.1610	\$ 23.18	\$	-	0.0%	\$	0.1610	23.18	\$ -	0.0%
\$	0.0940		75.20	\$ -	0.0%	\$	0.00	\$ 75.20	\$ -	0.0%	\$	0.0940	\$ 75.20	\$	-	0.0%	\$	0.00.0	\$ 75.20	\$	-	0.0%	\$	0.0940	75.20	\$ -	0.0%
Ş	0.1100	\$	_	\$ -		\$	0.1100	\$ -	\$ -		\$	0.1100	\$ -	\$			\$	0.1100	\$ -	\$	-		Ş	0.1100	, -	\$ -	_
		s	128.17	\$ (1.29)	-1.0%			\$ 131,42	\$ 3.2	5 2.5%	F		\$ 132.16	S	0.74	0.6%			\$ 131.92	\$	(0.23)	-0.2%		-	132.08	\$ 0.	6 0.1%
	139	-	16.66	\$ (0.17)			13%		\$ 0.4			13%		S	0.14	0.6%	1	13%		s	(0.23)	-0.2%		13%		\$ 0.	
	13/		144.83	\$ (1.46)				\$ 148.50	\$ 3.6			23/0	\$ 149.34	\$	0.83	0.6%	1		\$ 149.07	\$	(0.26)	-0.2%			149.25	\$ 0.	
				\$ 14.63	-100.0%				\$ -		L			\$			L			\$	-		L			\$ -	
		\$	144.83	\$ 13.17	10.0%			\$ 148.50	\$ 3.6	7 2.5%			\$ 149.34	\$	0.83	0.6%			\$ 149.07	\$	(0.26)	-0.2%		5	149.25	\$ 0.	8 0.1%
			101.00										A 105 C	\$	-				A 105 ::	\$	-				105.5	\$ -	2 (2)
	139	\$ 6 S	121.66 15.82	\$ (1.29) \$ (0.17)	-1.1% -1.1%		13%	\$ 124.91 \$ 16.24	\$ 3.2 \$ 0.4			13%	\$ 125.64 \$ 16.33	\$	0.74 0.10	0.6% 0.6%		13%	\$ 125.41 \$ 16.30	\$	(0.23)	-0.2% -0.2%		13%	125.57 16.32	\$ 0. \$ 0.	
	137		137.47	\$ (0.17)				\$ 141.15	\$ 3.6			13%	\$ 141.98	\$	0.10	0.6%			\$ 141.72	\$	(0.03)	-0.2%		13%		\$ 0.	
				\$ 13.89	-100.0%				\$ -					\$						\$	-					\$ -	
		\$	137.47	\$ 12.43	9.9%			\$ 141.15	\$ 3.6	7 2.7%			\$ 141.98	\$	0.83	0.6%			\$ 141.72	\$	(0.26)	-0.2%			141.89	\$ 0.	8 0.1%
_														_													

3.45% 3.69% Loss Factor (%)

3.69%

3.69%

3.69%

3.69%

Exhibit: Tab: Schedule: Page:

York Region	
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Appendix 2-W Bill Impacts - GS<50

Customer Class: GS<50

TOU / non-TOU: TOU

Consumption

2.000

	Consumptio	" _	2,000																						
			2015 Cu Board-Ap			2016 TEST		Imp: 2016 TE 2015 B	ST vs.	2017 TES		Impa 2017 TES 2016 TI	ST vs.	2018 TEST	-	Impa 2018 TE 2017 T	ST vs.		ST YEAR 4	Impact 2019 TEST vs. 2018 TEST		2020 TEST YEAR 5 Proposed		Impact 2020 TEST vs. 2019 TEST	
		Volume	Rate	Charge		Rate	Charge	\$ Change	% Change	Rate	Charge		% Change	Rate	Charge	\$ Change	% Change	Rate	Charge	\$ Change		Rate	Charge		% Change
Monthly Service Charge	Charge Unit Monthly	1 (26.08	(\$) 26.08	0	(\$) 30.25 \$	30.25	\$ 4.17	16.0%	\$ 30.26	\$ 30.26	\$ 0.01	0.0%	\$ 30.26	\$ 30.26	\$ 0.00	0.0%	\$ 30.42	\$ 30,42	\$ 0.15	0.5%	\$ 30.64	\$ 30.64	\$ 0.22	0.7%
Smart Meter Rate Adder	Monthly	1 1	20.00	20.00	Š	30.23	30.23	\$ -	10.070	\$ 50.20	\$ 50.20	\$ 0.01	0.070	\$ 30.20	\$ 50.20	\$ 0.00	0.070	\$ 30.42	\$ 50.42	\$ 0.13	0.570	\$ 30.04	\$ 50.04	\$ 0.22	0.770
Recovery of CGAAP/CWIP Differential	Monthly	1 1	0.55	0.55	Š	0.55	0.55	\$ -	0.0%	\$	Š -	\$ (0.55)	-100.0%	¢ .	Š -	ė .		\$	Š.	ė .		ė .	ς .	\$	
ICM Rate Rider (2014)	Monthly	1 1	0.14	0.14	Š	0.55	0.55	\$ (0.14)	-100.0%	\$	š -	\$ (0.55)	100.070	¢ .	Š -	\$.		\$	Š.	ė .		ė .	ς .	\$	
Townstellinder (2014)	iviolitily	1 9	-	-	\$	- \$	-	\$ - \$ -	100.070	\$ - \$ -	\$ - \$ -	\$ - \$ -		\$ - \$ -	\$ - \$ -	\$ - \$ -		\$ -	\$ - \$ -	\$ - \$ -		\$ - \$ -	\$ - \$ -	\$ - \$ -	
Distribution Volumetric Rate	per kWh	2,000	0.0139	27.80	\$	0.0161	32.20	\$ 4.40	15.8%	\$ 0.0193	\$ 38.60	\$ 6.40	19.9%	\$ 0.0208	\$ 41.60	\$ 3.00	7.8%	\$ 0.0221	\$ 44.20	\$ 2.60	6.3%	\$ 0.0232	\$ 46.40	\$ 2.20	5.0%
Smart Meter Disposition Rider	per kWh	2,000	- !	-	S	- \$	-	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	2,000	- !	-	S	- \$	-	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
ICM Rate Rider (2014)	per kWh	2,000	0.0001	0.20	S	- \$	-	\$ (0.20)	-100.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)	per kWh	2,000	0.0004	0.80	S	- 9	-	\$ (0.80)	-100.0%	s -	\$ -	s -		s -	\$ -	s -		s -	\$ -	s -		s -	\$ -	s -	
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kWh	2,000	- !		S	0.0001	0.20	\$ 0.20		s -	\$ -	\$ (0.20)	-100.0%	s -	\$ -	s -		s -	\$ -	s -		s -	\$ -	s -	
Account 1575	per kWh	2,000			-9	0.0003	(0.60)	\$ (0.60)		s -	\$ -	\$ 0.60	-100.0%	s -	Š -	s -		s -	\$ -	s -		s -	\$ -	s -	
Recovery of Stranded Meter Assets (2016)	per kWh	2,000	- 1	-	9	0.0002	0.40	\$ 0.40		š -	s -	\$ (0.40)	-100.0%	s -	s -	š -		\$ -	s -	š -		š -	s -	\$ -	
\\\\\\\\\	p	2,000	- 1	-	9	- 9	-	\$ -		š -	s -	\$ -		s -	s -	š -		\$ -	s -	š -		š -	s -	\$ -	
		2,000	- 1	-	9	- 9	-	\$ -		š -	s -	š -		s -	s -	š -		\$ -	s -	š -		š -	s -	\$ -	
Sub-Total A (excluding pass through)		_,,		55.57	¥	5	63.00	\$ 7.43	13.4%	Ŷ	\$ 68.86	\$ 5.86	9.3%	7	\$ 71.86	\$ 3.00	4.4%	7	\$ 74.62	\$ 2.75	3.8%	7	\$ 77.04	\$ 2.42	3.2%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	2,000 -5	0.0006	(1.20)	9	9		\$ 1.20	-100.0%	s -	\$ -	\$ -		s -	\$ -	\$ -		\$ -	S -	\$ -		s -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kWh	2,000	0.0000	(,	Š	0.0002	0.40	\$ 0.40		\$ 0.0002	\$ 0.40	Š -	0.0%	Š -	š -	\$ (0.40)	-100.0%	ς .	\$ -	š .		Š -	s -	Š .	
,	per kviii	2,000		-	Š	0.0002	-	\$ -		\$ 0.0002	\$ -	Š -		Š -	š -	\$ (0.40)		ς .	\$ -	š .		Š -	s -	Š .	
		2,000			Š			\$ -		¢ .	Š -	¢ .		¢ .	Š -	\$.		\$	Š.	ė .		ė .	ς .	\$.	
Low Voltage Service Charge	per kWh	2,000	0.0003	0.60	9	0.0004	0.80	\$ 0.20	33.3%	\$ 0.0004	\$ 0.80	\$ -	0.0%	\$ 0.0004	\$ 0.80	\$ -	0.0%	\$ 0.0004	\$ 0.80	\$ -	0.0%	\$ 0.0004	\$ 0.80	\$ - \$ -	0.0%
Line Losses on Cost of Power	per kwiii	69.00	0.1021	7.05	73.80		7.54	\$ 0.49	7.0%		\$ 7.54	\$ -	0.0%	\$ 0.0004	\$ 7.54	\$ -	0.0%	+ 0.000		\$ -	0.0%		\$ 7.54	\$ -	0.0%
Smart Meter Entity Charge	Monthly	05.00	0.7900	0.79	75.00	0.7900 \$	0.79	\$ 0.49	7.070	\$ 0.7900	\$ 0.79	\$ -	0.0%	\$ 0.7900	\$ 0.79	\$ -	0.0%	3 0.1021		\$ (0.79)		3 0.1021	¢ 7.54	\$ -	0.076
Sub-Total B - Distribution (includes Sub-Total A)	ivioritiny		0.7500	62.81	3	0.7500 \$	72.53	\$ 9.72	15.5%	\$ 0.7500	\$ 78.39	\$ 5.86	8.1%	\$ 0.7500	\$ 80.99	\$ 2.60	3.3%		\$ 82.96	\$ 1.96			\$ 85.38	\$ 2.42	2.9%
RTSR - Network	per kWh	2,069	0.0072	14.90	2,074	0.0072 \$	14.93	\$ 0.03	0.2%	\$ 0.0073	\$ 15.14	\$ 0.21	1.4%	\$ 0.0074	\$ 15.35	\$ 0.21	1.4%	\$ 0.0076	\$ 02.00	\$ 0.41		\$ 0.0077	\$ 15.97	\$ 0.21	1.3%
RTSR - Line and Transformation Connection	per kWh	2,069	0.0072	6.21	2,074 \$		6.64	\$ 0.03	6.9%	\$ 0.0073	\$ 6.84	\$ 0.21	3.1%	\$ 0.0074	\$ 6.84	\$ 0.21	0.0%	\$ 0.0076		\$ 0.41		\$ 0.0077	\$ 7.26	\$ 0.21	2.9%
Sub-Total C - Delivery (including Sub-Total B)	per kwiii	2,005	0.0030	83.91	2,074	0.0032	94.10	\$ 10.18	12.1%	J 0.0033	\$ 100.37	\$ 6.27	6.7%	\$ 0.0033	\$ 103.18	\$ 2.81	2.8%		\$ 105.77	\$ 2.59	_		\$ 108.60	\$ 2.84	2.7%
Wholesale Market Service Charge (WMSC)	per kWh	2,069	0.0044	9.10	2,074	0.0044	9.12	\$ 0.02	0.2%	\$ 0.0044	\$ 9.12	\$ 0.27	0.0%	\$ 0.0044	\$ 9.12	\$ -	0.0%	\$ 0.0044	-	\$ 2.35	0.0%	\$ 0.0044	\$ 9.12		0.0%
	per kWh	2,069		2.69	2,074 \$		2.70	\$ 0.02	0.2%	\$ 0.0044	\$ 2.70	\$ -	0.0%	\$ 0.0044	\$ 2.70	\$ -	0.0%			\$ -	0.0%		\$ 2.70	\$ - \$ -	0.0%
Rural and Remote Rate Protection (RRRP)	Monthly	2,009	0.0013	0.25	2,074 \$		0.25	1	0.2%		\$ 0.25	\$ -	0.0%		\$ 0.25	T	0.0%			\$ -	0.0%		\$ 0.25	I	0.0%
Standard Supply Service Charge	per kWh	2,000	0.25	14.00	\$	0.2500 \$	14.00	\$ -	0.0%	\$ 0.2500	\$ 14.00	\$ -	0.0%	\$ 0.2500	\$ 14.00	\$ -	0.0%	\$ 0.2500		*	0.0%		\$ 14.00	\$ -	0.0%
Debt Retirement Charge (DRC) TOU - Off Peak		1.280	0.0070	102.40			102.40	\$ -		\$ 0.0070		\$ -	0.0%	\$ 0.0070		T	0.0%			\$ -				\$ -	0.0%
	per kWh		0.0800		1,280 \$			ş -	0.0%	\$ 0.0800	\$ 102.40	\$ -		\$ 0.0800	\$ 102.40	ş -		\$ 0.0800		\$ -	0.0%	\$ 0.0800	\$ 102.40	\$ -	
TOU - Mid Peak	per kWh	360	0.1220	43.92	360 \$		43.92	\$ -	0.0%		\$ 43.92	Ş -	0.0%	\$ 0.1220	\$ 43.92	ş -	0.0%			ş -	0.0%		\$ 43.92	\$ -	0.0%
TOU - On Peak	per kWh	360	0.1610	57.96	360 \$		57.96	\$ -	0.0%	\$ 0.1610	\$ 57.96	\$ -	0.0%	\$ 0.1610	\$ 57.96	\$ -	0.0%	+		ş -	0.0%	\$ 0.1610	\$ 57.96	ş -	0.0%
Energy - RPP - Tier 1	per kWh	1,035	0.0940	97.24	1,037 \$		97.47	\$ 0.23	0.2%	\$ 0.0940	\$ 97.47	\$ -	0.0%	\$ 0.0940	\$ 97.47	\$ -	0.0%	\$ 0.0940		\$ -	0.0%	\$ 0.0940	\$ 97.47	\$ -	0.0%
Energy - RPP - Tier 2	per kWh	1,035	0.1100	113.80	1,037 \$	0.1100 \$	114.06	\$ 0.26	0.2%	\$ 0.1100	\$ 114.06	\$ -	0.0%	\$ 0.1100	\$ 114.06	\$ -	0.0%	\$ 0.1100	\$ 114.06	\$ -	0.0%	\$ 0.1100	\$ 114.06	\$ -	0.0%
																\$ -				\$ -				\$ -	
Total Bill on TOU (before Taxes)				314.23		\$	324.45	\$ 10.21	3.2%		\$ 330.72	\$ 6.27	1.9%		\$ 333.53	\$ 2.81	0.9%		\$ 336.12	\$ 2.59	0.8%		\$ 338.96	\$ 2.84	0.8%
HST			13%			13% \$	42.18	\$ 1.33	3.2%	13%		\$ 0.82	1.9%	13%		\$ 0.37	0.9%	139	6 \$ 43.70	\$ 0.34		13%		\$ 0.37	0.8%
Total Bill (including HST)				355.09		S	366.62	\$ 11.54	3.2%		\$ 373.71	\$ 7.09	1.9%		\$ 376.89	\$ 3.18	0.9%		\$ 379.81	\$ 2.92	0.8%		\$ 383.02	\$ 3.21	0.8%
Ontario Clean Energy Benefit 1			10% -	35.51				\$ 35.51	-100.0%			S -				\$ -				\$ -				\$ -	
Total Bill on TOU (including OCEB)				319.58		\$	366.62	\$ 47.05	14.7%		\$ 373.71	\$ 7.09	1.9%		\$ 376.89	\$ 3.18	0.9%		\$ 379.81	\$ 2.92	0.8%		\$ 383.02	\$ 3.21	0.8%
																\$ -				\$ -				\$ -	
Total Bill on RPP (before Taxes)				320.99		\$	331.69	\$ 10.70	3.3%		\$ 337.97	\$ 6.27	1.9%		\$ 340.78	\$ 2.81	0.8%		\$ 343.37	\$ 2.59			\$ 346.20	\$ 2.84	0.8%
HST			13%	41.73		13% \$	43.12	\$ 1.39	3.3%	13%		\$ 0.82	1.9%	13%		\$ 0.37	0.8%	139	6 \$ 44.64	\$ 0.34		13%		\$ 0.37	0.8%
Total Bill (including HST)			1	362.72		S	374.81	\$ 12.09	3.3%		\$ 381.90	\$ 7.09	1.9%		\$ 385.08	\$ 3.18	0.8%		\$ 388.00	\$ 2.92	0.8%		\$ 391.21	\$ 3.21	0.8%
Ontario Clean Energy Benefit 1			10%	36.27		_		\$ 36.27	-100.0%			\$ -	4.000			\$ -	9.53			\$.	0.50			\$ -	0.00
Total Bill on RPP (including OCEB)				326.45	_	\$	374.81	\$ 48.36	14.8%		\$ 381.90	\$ 7.09	1.9%		\$ 385.08	\$ 3.18	0.8%		\$ 388.00	\$ 2.92	0.8%		\$ 391.21	\$ 3.21	0.8%
					_																				
		-			_	1					1														
Loss Factor (%)			3.45%			3.69%				3.69%	ı			3.69%				3.699	16			3.69%			

Section A Tab 2 Schedule 2 Page 3 of 13

Filed: August 21, 2015

Exhibit: Tab: Schedule:

York Region	
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3.69%

Monthly Service Charge Smart Meter Rate Adder Recovery of CGAAP/CWIP Differential ICM Rate Rider (2014)

Distribution Volumetric Rate Smart Meter Disposition Rider LRAM & SSM Rate Rider ICM Rate Rider (2014)

Low Voltage Service Charge Line Losses on Cost of Power

TOU - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2 Total Bill on TOU (before Taxes) HST Total Bill (including HST) Ontario Clean Energy Benefit ¹
Total Bill on TOU (including OCEB) Total Bill on RPP (before Taxes) HST Total Bill (including HST) Ontario Clean Energy Benefit
Total Bill on RPP (including OCEB)

Loss Factor (%)

Account 1575

Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)

Sub-Total A (excluding pass through)
Deferral/Variance Account Disposition Rate Rider (2014)
Disposition of Deferral/Variance Accounts (2016) Disposition of Global Adjustment Sub-Account (2014) Disposition of Global Adjustment Sub-Account (2016)

Sub-Total B - Distribution (includes Sub-Total A)
RTSR - Network RTSR - Line and Transformation Connection

Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak

Appendix 2-W Bill Impacts - GS > 50

Customer Class: GS > 50

TOU / non-TOU: TOU

Load

80,000 250

3.45%

3.69%

		2015 Current Board-Approved		Board-A			2016 TES Prop	T YEAR 1	Imp 2016 TI 2015 E	ST vs.	2017 TES Prop	T YEAR 2	Impa 2017 TE 2016 T	ST vs.		EST YEAR 3	Imp 2018 TE 2017	EST vs.		ST YEAR 4	2019 T	pact EST vs. TEST		EST YEAR 5 oposed	Impa 2020 TES 2019 TE	ST vs.
	Volume			Charge		Rate	Charge	\$ Change	% Change	Rate	Charge	\$ Change	% Change	Rate	Charge	\$ Change	% Change	Rate	Charge	\$ Change	% Change	Rate	Charge	\$ Change	% Change	
Charge U Monthly	nit		138.48	(\$) 5 138.48		(\$) \$ 138.48	(\$) \$ 138.48	ė .	0.0%	\$ 138.48	(\$) 5 138.48	ė .	0.0%	(\$) \$ 138.48	\$ 138.48	ė .	0.0%	(\$) \$ 138.48	(\$) 138.48	ė .	0.0%	(\$) \$ 138.48	(\$) \$ 138.48	ė .	0.0%	
Monthly		1 5	- 1	5 -		\$ -	\$ -	š -	0.070	\$ -	5 -	s -	0.070	\$ -	\$ -	s -	0.070	\$ -	5 -	\$ -	0.070	\$ -	\$ -	š -	0.070	
Monthly		1 \$	6.99	6.99		\$ 6.99	\$ 6.99	\$ -	0.0%	\$ -	\$ -	\$ (6.99)	-100.0%	\$ -	\$ -	\$ -		\$ -	-	\$ -		\$ -	\$ -	\$ -		
Monthly		1 \$	0.72	\$ 0.72		\$ -	\$ -	\$ (0.72	-100.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	-	\$ -		\$ -	\$ -	\$ -		
		1 \$	- 1	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	-	\$ -		\$ -	\$ -	\$ -		
per kW	250	1 5	3.3278	\$ 831.95		\$ - 5	\$ - \$ 984.95	\$ -	18.4%	\$ -	5 1,118.93	\$ - \$ 133.98	13.6%	\$ 4.7238	\$ 1,180.95	\$ 62.03	5.5%	\$ 4.9672	1,241.80	\$ 60.8	5.2%	\$ - \$ 5.1889	\$ 1,297.23	\$ -	4.5%	
per kW	250		3.3270	5 -		\$ 5.9596	\$ -	\$ 133.00	10.470	\$ 4.4737	5 -	\$ 155.50	13.0%	\$ 4.7236	\$ 1,100.55	\$ 62.03	3.376	\$ 4.9072	1,241.00	\$ -	3.270	\$ 5.1009	\$ 1,237.23	\$ 55.45	4.570	
per kW	25		- 1	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	-	\$ -		\$ -	\$ -	\$ -		
per kW	25		0.0173	\$ 4.33		\$ -	\$ -	\$ (4.33		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	-	\$ -		\$ -	\$ -	\$ -		
per kW	25		0.0134	\$ 3.35		\$ -	\$ -	\$ (3.35	-100.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	-	\$ -		\$ -	\$ -	\$ -		
per kW	25i 25i		- 1	-		\$ 0.0126 \$ 0.0584	\$ (3.15) \$ (14.60)			\$ -	-	\$ 3.15 \$ 14.60	-100.0% -100.0%	\$ -	\$ -	\$ -		\$ -	-	\$ -		\$ -	\$ -	\$ -		
perkw	250			\$ -		\$ 0.0364	\$ (14.00)	\$ (14.60		\$ -	š -	\$ 14.60	-100.076	s -	\$ -	s -		\$ -		\$ -		\$ -	š -	\$ -		
	250		- 1	\$ -		š -	\$ -	\$ -		\$ -	\$ -	\$ -		š -	\$ -	š -		\$ -	-	\$ -		\$ -	\$ -	\$ -		
	25	50 \$	- :	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	-	\$ -		\$ -	\$ -	\$ -		
			:	985.82			\$ 1,112.67	\$ 126.86	12.9%		1,257.41	\$ 144.74	13.0%		\$ 1,319.43	\$ 62.03	4.9%		1,380.28	\$ 60.8	4.6%		\$ 1,435.71	\$ 55.43	4.0%	
per kW	250		0.2207	(55.18)		\$ -	\$ - \$ 8.03	\$ 55.18 \$ 8.03	-100.0%	\$ -	5 - 5 8.03	\$ -	0.0%	\$ -	\$ -	\$ -	-100.0%	\$ -	-	\$ -		\$ -	\$ -	\$ -		
per kW	250		0.0720	(18.00)		\$ 0.0321	\$ 6.05	\$ 8.03	-100.0%	\$ 0.0321	5 -	\$ -	0.0%	\$ -	\$ - \$ -	\$ (8.03)	-100.0%	\$ -		\$ -		\$ -	\$ -	\$ -		
per kW	250		- !	\$ -		\$ 0.4262	\$ 106.55	\$ 106.55		\$ 0.4262	\$ 106.55	\$ -	0.0%	š -	\$ -	\$ (106.55)	-100.0%	\$ -	-	\$ -		\$ -	\$ -	\$ -		
	25	50 \$	-			\$ -		,		\$ -		,		\$ -		, , , , , , , , , ,	1	\$ -				\$ -		·		
		\$	-			\$ -				\$ -				\$ -				\$ -				\$ -				
	25	\$	-	. 20.72		\$ -	ć 20.72		22.00/	\$ -	. 20.72		0.0%	\$ -	ć 20.7F		0.40/	\$ -	20.75		0.000	\$ -	ć 20.75		0.00/	
per kW	2,760.0		0.1189	\$ 29.73	2,952.00	\$ 0.1589	\$ 39.73	\$ 10.00	33.6%	\$ 0.1589	39.73	\$ -	0.0%	\$ 0.1590	\$ 39.75	\$ 0.02	0.1%	\$ 0.1590	39.75	\$ -	0.0%	\$ 0.1590	\$ 39.75	\$ -	0.0%	
	2,760.0	00		5 -	2,932.00		ş -	\$ -			5 -	\$ -			\$ - \$ -	, .				\$ -			5 -	\$ -		
				942.37			\$ 1,266.97	\$ 324.61	34.4%		\$ 1,411.71	\$ 144.74	11.4%		\$ 1,359.18	\$ (52.52)	-3.7%		1,420.03	\$ 60.8	4.5%		\$ 1,475.46	\$ 55.43	3.9%	
per kW			2.9192		250		\$ 721.60	\$ (8.20		\$ 2.9268	\$ 731.70	\$ 10.10	1.4%	\$ 2.9691	\$ 742.28	\$ 10.57		\$ 3.0174		\$ 12.0				\$ 13.45	1.8%	
per kW	25	\$ \$	1.1726	\$ 293.15	250	\$ 1.2405	\$ 310.13	\$ 16.98	5.8%	\$ 1.2618	\$ 315.45	\$ 5.32	1.7%	\$ 1.2842	\$ 321.05	\$ 5.60		\$ 1.3093	327.33	\$ 6.2				\$ 6.95	2.1%	
per kWh	82,76	60 ¢	0.0044	\$ 1,965.32 \$ 364.14	82952	\$ 0.0044	\$ 2,298.70 \$ 364.99	\$ 333.38	17.0% 0.2%	\$ 0.0044	\$ 2,458.86 \$ 364.99	\$ 160.16	7.0% 0.0%	\$ 0.0044	\$ 2,422.51 \$ 364.99	\$ (36.35)	-1.5% 0.0%	\$ 0.0044	2,501.71	\$ 79.20	0.0%		\$ 2,577.53 \$ 364.99	\$ 75.83	3.0% 0.0%	
per kWh	82,76		0.0044	107.59	82952		\$ 107.84	\$ 0.84	0.2%	\$ 0.0013	5 107.84	\$ -	0.0%	\$ 0.0044	\$ 107.84	s -	0.0%	\$ 0.0013	107.84	\$ -	0.0%		\$ 107.84	\$ -	0.0%	
Monthly		1 \$	0.25	\$ 0.25		\$ 0.2500	\$ 0.25	\$ -	0.0%	\$ 0.2500	\$ 0.25	\$ -	0.0%	\$ 0.2500	\$ 0.25	\$ -	0.0%	\$ 0.2500	0.25	\$ -	0.0%		\$ 0.25	\$ -	0.0%	
per kWh	80,00		0.0070	\$ 560.00		\$ 0.0070	\$ 560.00	\$ -	0.0%	\$ 0.0070	\$ 560.00	\$ -	0.0%	\$ 0.0070	\$ 560.00	\$ -	0.0%	\$ 0.0070	560.00	\$ -	0.0%		\$ 560.00	\$ -	0.0%	
per kWh	52,96		0.0800	4,237.31	53,089		\$ 4,247.14	\$ 9.83	0.2%		5 4,247.14	\$ -	0.0%	\$ 0.0800	\$ 4,247.14	\$ -	0.0%	\$ 0.0800	4,247.14	\$ -	0.0%		\$ 4,247.14	\$ -	0.0%	
per kWh	14,89		0.1220 S 0.1610 S		14,931 14,931		\$ 1,821.63 \$ 2,403.95	\$ 4.22 \$ 5.56	0.2% 0.2%	\$ 0.1220 \$ 0.1610	5 1,821.63 5 2,403.95	\$ -	0.0%	\$ 0.1220 \$ 0.1610	\$ 1,821.63 \$ 2,403.95	Ş -	0.0%	\$ 0.1220 \$ 0.1610	1,821.63 2,403.95	\$ -	0.0%		\$ 1,821.63 \$ 2,403.95	\$ -	0.0%	
per kWh	1,00		0.0940	5 94.00	14,551	\$ 0.0940	\$ 94.00	\$ 5.50	0.2%	\$ 0.0940	94.00	\$ -	0.0%	\$ 0.1010	\$ 94.00	, .	0.0%	\$ 0.0940	94.00	\$ -	0.0%		\$ 94.00	\$ -	0.0%	
per kWh	79,00		0.1100	\$ 8,690.00		\$ 0.1100	\$ 8,690.00	\$ -	0.0%	\$ 0.1100	\$ 8,690.00	\$ -	0.0%	\$ 0.1100	\$ 8,690.00	š -	0.0%	\$ 0.1100	8,690.00	\$ -	0.0%		\$ 8,690.00	š -	0.0%	
																\$ -				\$ -				\$ -		
			,	\$ 11,450.40		:	\$ 11,804.49	\$ 354.09	3.1%		\$ 11,964.65	\$ 160.16	1.4%		\$ 11,928.30	\$ (36.35)		:	12,007.50	\$ 79.20			\$ 12,083.32	\$ 75.83	0.6%	
			13%			13%		\$ 46.03	3.1%	13%		\$ 20.82	1.4%	13%		\$ (4.73)		13%		\$ 10.3				\$ 9.86	0.6%	
			:	12,938.96		1	\$ 13,339.07	\$ 400.12	3.1%	1 1	13,520.05	\$ 180.98	1.4%		\$ 13,478.98	\$ (41.08)	-0.3%		13,568.47	\$ 89.50	0.7%		\$ 13,654.16	\$ 85.68	0.6%	
				\$ 12,938.96			\$ 13,339.07	\$ 400.12	3.1%		\$ 13,520.05	\$ 180.98	1.4%		\$ 13,478.98	\$ (41.08)	-0.3%		13,568.47	\$ 89.50	0.7%		\$ 13,654.16	\$ 85.68	0.6%	
					İ				2.170		,		,0		, 5.50	\$ -	2.370		12,22341	\$ -	J 7.		,	\$ -		
				11,781.30	Ī		\$ 12,115.77	\$ 334.47	2.8%		12,275.93	\$ 160.16	1.3%		\$ 12,239.58	\$ (36.35)			12,318.78	\$ 79.20			\$ 12,394.61	\$ 75.83	0.6%	
			13%	1,531.57 13,312.87		13%	\$ 1,575.05 \$ 13,690.82	\$ 43.48 \$ 377.96	2.8% 2.8%	13%	1,595.87 13,871.80	\$ 20.82 \$ 180.98	1.3% 1.3%	13%	\$ 1,591.15 \$ 13,830.73	\$ (4.73) \$ (41.08)		13%	1,601.44 13,920.22	\$ 10.30 \$ 89.50			\$ 1,611.30 \$ 14,005.91	\$ 9.86 \$ 85.68	0.6%	
								\$ -		L 1		\$ -				\$ -				\$ -				\$ -		
				13,312.87			\$ 13,690.82	\$ 377.96	2.8%		\$ 13,871.80	\$ 180.98	1.3%		\$ 13,830.73	\$ (41.08)	-0.3%		13,920.22	\$ 89.50	0.6%		\$ 14,005.91	\$ 85.68	0.6%	
					L																					

3.69%

3.69%

3.69%

Section A Tab 2
Schedule 2
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File Number:
Estribit:
Tab:
Schedule:
Page:

York Region		
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3.69%

Appendix 2-W Bill Impacts - Large User

Customer Class: Large User

3.69%

			2015 Current Board-Approved					
	Charge Unit	Volume		Rate (\$)	- фр.	Charge (\$)		
Monthly Service Charge	Monthly	1	\$	5,966.29	\$	5,966.29		
Smart Meter Rate Adder	Monthly	1	\$		\$			
Recovery of CGAAP/CWIP Differential	Monthly	1	\$	104.59	\$	104.59		
ICM Rate Rider (2014)	Monthly	1	\$	30.93	\$	30.93		
		1	\$	-	\$	-		
		1	\$	-	\$	-		
Distribution Volumetric Rate	per kW	7,350	\$	1.4159	\$	10,406.87		
Smart Meter Disposition Rider	per kW	7,350	\$	-	\$	-		
LRAM & SSM Rate Rider	per kW	7,350	\$	-	\$	-		
ICM Rate Rider (2014)	per kW	7,350	\$	0.0073	\$	53.66		
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kW	7,350	\$	-	\$	-		
Account 1575	per kW	7,350	\$	-	\$	-		
	Ī	-	\$	-	\$	-		
			\$		\$	-		
			\$					
		7,350	\$		s			
		7,350	\$		\$			
Sub-Total A (excluding pass through)		,,,,,	Ť		\$	16,562.33		
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	7,350	-\$	0.1973	\$	(1,450.16)		
Disposition of Deferral/Variance Accounts (2016)	per kW	7,350	\$		\$	-		
	P	,	\$	_	\$	_		
			Š	_	\$	-		
			\$	_				
			Š	_				
Low Voltage Service Charge	per kW	7,350	\$	0.1437	\$	1,056.20		
Line Losses on Cost of Power	,	96,600	*		\$	-,		
		50,000			Š	_		
Sub-Total B - Distribution (includes Sub-Total A)					\$	16,168.37		
RTSR - Network	per kW	7350	\$	3.4638	\$	25,458.93		
RTSR - Line and Transformation Connection	per kW	7350	\$	1.2027	\$	8,839.85		
Sub-Total C - Delivery (including Sub-Total B)					\$	50,467.15		
Wholesale Market Service Charge (WMSC)	per kWh	2,896,600	\$	0.0044	\$	12,745.04		
Rural and Remote Rate Protection (RRRP)	per kWh	2,896,600	\$	0.0013	\$	3,765.58		
Standard Supply Service Charge	Monthly	1	\$	0.25	\$	0.25		
Debt Retirement Charge (DRC)	per kWh	2,800,000	\$	0.0070	\$	19,600.00		
TOU - Off Peak	per kWh	1,853,824	\$	0.0800	\$	148,305.92		
TOU - Mid Peak	per kWh	521,388	\$	0.1220	\$	63,609.34		
TOU - On Peak	per kWh	521,388	\$	0.1610	\$	83,943.47		
Energy - RPP - Tier 1	per kWh	1,000	\$	0.0940	\$	94.00		
Energy - RPP - Tier 2	per kWh	2,799,000	\$	0.1100	\$	307,890.00		
Total Bill on TOU (before Taxes)					\$	382,436.74		
HST				13%	\$	49,716.78		
Total Bill (including HST)					\$	432,153.52		
Ontario Clean Energy Benefit 1					1			
Total Bill on TOU (including OCEB)					\$	432,153.52		
Total Bill on RPP (before Taxes)					\$	394,562.02		
HST				13%	\$	51,293.06		
Total Bill (including HST)					\$	445,855.08		
Ontario Clean Energy Benefit 1						445.055.00		
Total Bill on RPP (including OCEB)					\$	445,855.08		
Total Bill Of RFF (Including OCLB)								

		EST YEAR 1	2016 TES	Impact 2016 TEST vs. 2015 Bridge		TEST YEAR 2	Impact 2017 TEST vs. 2016 TEST		2018 TEST YEAR 3 Proposed		Impact 2018 TEST vs. 2017 TEST		2019 TEST YEAR 4 Proposed		Impact 2019 TEST vs. 2018 TEST		2020 TEST YEAR 5 Proposed		Impact 2020 TEST vs. 2019 TEST	
	Rate (\$)	Charge (\$)	\$ Change	% Change	Rate (\$)	Charge (\$)	\$ Change	% Change	Rate (\$)	Charge (\$)	\$ Change	% Change	Rate (\$)	Charge (\$)	\$ Change	% Change	Rate (\$)	Charge (\$)	\$ Change	% Change
\$	5,966.29	\$ 5,966.29	\$ -	0.0%	\$ 5,966.29	\$ 5,966.29	\$ -	0.0%	\$ 5,966.29	\$ 5,966.29	\$ -	0.0%	\$ 5,966.29 \$	5,966.29	\$ -	0.0%	\$ 5,966.29	\$ 5,966.29	\$ -	0.0%
\$	-	\$ - \$ 104.59	\$ -	0.004	\$ - \$ -	\$ -	\$ -	-100.0%	\$ -	\$ -	\$ -		\$ - \$	-	\$ -		\$ -	\$ -	\$ -	
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\$	2.0704	\$ 15,217.44	\$ 4,810.58	46.2%	\$ 2.4026	\$ 17,659.11	\$ 2,441.67	16.0%	\$ 2.6113	\$ 19,193.06	\$ 1,533.95	8.7%	\$ 2.8006 \$	20,584.41	\$ 1,391.36	7.2%	\$ 2.9734	\$ 21,854.49	\$ 1,270.08	6.2%
\$	-	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		s - \$	-	\$ -		\$ -	\$ -	\$ -	
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٠		\$ 20,775.29	\$ 4,212.96	25.4%	, ·	\$ 23,625.40	\$ 2,850.11	13.7%	3	\$ 25,159.35	\$ 1,533.95	6.5%	\$	26,550.70	\$ 1,391.36	5.5%	, .	\$ 27,820.78	\$ 1,270.08	4.8%
\$	-	\$ -	\$ 1,450.16		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - \$	-	\$ -		\$ -	\$ -	\$ -	
\$	0.0168	\$ 123.48	\$ 123.48	:	\$ 0.0168	\$ 123.48	\$ -	0.0%	\$ -	\$ -	\$ (123.48)	-100.0%	s - \$	-	\$ -		\$ -	\$ -	\$ -	
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\$	0.1629	\$ 1,197.32	\$ 141.12	13.4%	\$ 0.1630	\$ 1,198.05	\$ 0.74	0.1%	\$ 0.1631	\$ 1,198.79	\$ 0.73	0.1%	\$ 0.1631 \$	1,198.79	\$ -	0.0%	\$ 0.1631	\$ 1,198.79	\$ -	0.0%
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		\$ 22,096.09	\$ 5.927.72	36.7%		\$ 24,946.93	\$ - \$ 2.850.85	12.9%		\$ 26,358.13	\$ - \$ 1.411.20	5.7%	\$	27,749.49	\$ - \$ 1,391,36	5.3%		\$ 29,019.57	\$ - \$ 1.270.08	4.6%
7350 \$	3.4690	\$ 25,497.15	\$ 38.22		\$ 3.5361	\$ 25,990.34	\$ 493.19	1.9%	\$ 3.6098	\$ 26,532.03	\$ 541.70	2.1%	\$ 3.6868 \$	27,097.98	\$ 565.95	2.1%	\$ 3.7781	\$ 27,769.04	\$ 671.06	2.5%
7350 \$	1.2888	\$ 9,472.68	\$ 632.83		\$ 1.3178	\$ 9,685.83	\$ 213.15	2.3%	\$ 1.3496	\$ 9,919.56	\$ 233.73	2.4%	\$ 1.3829 \$	10,164.32	\$ 244.76	2.5%	\$ 1.4218	\$ 10,450.23	\$ 285.91	2.8%
		\$ 57,065.92	\$ 6,598.77			\$ 60,623.10	\$ 3,557.18	6.2%		\$ 62,809.72	\$ 2,186.63	3.6%	\$	65,011.78	\$ 2,202.06	3.5%		\$ 67,238.83	\$ 2,227.05	3.4%
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903320 \$	0.0013 0.2500	\$ 3,774.32	\$ 8.74	0.2%	\$ 0.0013 \$ 0.2500	\$ 3,774.32	\$ -	0.0%	\$ 0.0013 \$ 0.2500	\$ 3,774.32 \$ 0.25	\$ -	0.0%	\$ 0.0013 \$ \$ 0.2500 \$	3,774.32 0.25	\$ - \$ -	0.0%	\$ 0.0013 \$ 0.2500	\$ 3,774.32 \$ 0.25	\$ -	0.0%
Ś	0.0070	\$ 19,600.00	s -	0.0%	\$ 0.0070	\$ 19,600.00	s -	0.0%	\$ 0.0070	\$ 19,600.00	s -	0.0%	\$ 0.0070 \$		s -	0.0%	\$ 0.0070	\$ 19,600.00	s -	0.0%
58,125 \$	0.0800	\$ 148,649.98	\$ 344.06		\$ 0.0800	\$ 148,649.98	\$ -	0.0%	\$ 0.0800	\$ 148,649.98	\$ -	0.0%	\$ 0.0800 \$	148,649.98	\$ -	0.0%	\$ 0.0800	\$ 148,649.98	\$ -	0.0%
22,598 \$	0.1220	\$ 63,756.91	\$ 147.57		\$ 0.1220	\$ 63,756.91	\$ -	0.0%	\$ 0.1220	\$ 63,756.91	\$ -	0.0%	\$ 0.1220 \$	63,756.91	\$ -	0.0%	\$ 0.1220	\$ 63,756.91	\$ -	0.0%
22,598 \$	0.1610	\$ 84,138.21	\$ 194.75		\$ 0.1610	\$ 84,138.21	\$ -	0.0%		\$ 84,138.21	\$ -	0.0%	\$ 0.1610 \$		\$ -	0.0%	\$ 0.1610	\$ 84,138.21	\$ -	0.0%
\$	0.0940 0.1100	\$ 94.00 \$ 307.890.00	5 -	0.0%	\$ 0.0940 \$ 0.1100	\$ 94.00 \$ 307.890.00	\$ - e	0.0%	\$ 0.0940 \$ 0.1100	\$ 94.00 \$ 307.890.00	\$ -	0.0%	\$ 0.0940 \$ \$ 0.1100 \$	94.00 307.890.00	S -	0.0%	\$ 0.0940 \$ 0.1100	\$ 94.00 \$ 307.890.00	\$ -	0.0%
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_		\$ 389,760.19	\$ 7,323.45	1.9%		\$ 393,317.37	\$ 3,557.18	0.9%		\$ 395,504.00	\$ 2,186.63	0.6%	\$	397,706.06	\$ 2,202.06	0.6%		\$ 399,933.11	\$ 2,227.05	0.6%
	13%		\$ 952.05		13%	\$ 51,131.26	\$ 462.43	0.9%	13%	\$ 51,415.52	\$ 284.26	0.6%	13% \$		\$ 286.27	0.6%	13%		\$ 289.52	0.6%
		\$ 440,429.02	\$ 8,275.50	1.9%		\$ 444,448.63	\$ 4,019.61	0.9%		\$ 446,919.52	\$ 2,470.89	0.6%	\$	449,407.85	\$ 2,488.33	0.6%		\$ 451,924.41	\$ 2,516.57	0.6%
		\$ 440,429.02	\$ 8,275.50	1.9%		\$ 444.448.63	\$ 4,019.61	0.9%		\$ 446,919.52	\$ 2,470.89	0.6%		449,407.85	\$ 2,488.33	0.6%		\$ 451,924.41	\$ 2,516.57	0.6%
		9 440,429.02	0,2/5.50	1.9%		9 444,448.53	4,019.61	0.9%		440,919.52	\$ 2,410.89	0.0%	3	449,407.85	\$ 2,408.33	0.6%		φ 451,924.41	\$ 2,316.57	0.0%
		\$ 401,199.09	\$ 6,637.07	1.7%		\$ 404,756.27	\$ 3,557.18	0.9%		\$ 406,942.89	\$ 2,186.63	0.5%	\$	409,144.95	\$ 2,202.06	0.5%		\$ 411,372.00	\$ 2,227.05	0.5%
	13%		\$ 862.82	1.7%	13%	\$ 52,618.31	\$ 462.43	0.9%	13%	\$ 52,902.58	\$ 284.26	0.5%	13% \$		\$ 286.27	0.5%	13%	\$ 53,478.36	\$ 289.52	0.5%
		\$ 453,354.97	\$ 7,499.89 \$	1.7%		\$ 457,374.58	\$ 4,019.61 \$	0.9%		\$ 459,845.47	\$ 2,470.89 \$	0.5%	\$	462,333.80	\$ 2,488.33 \$	0.5%		\$ 464,850.36	\$ 2,516.57 \$	0.5%
		\$ 453,354.97	\$ 7,499.89	1.7%		\$ 457,374.58	\$ 4,019.61	0.9%		\$ 459,845.47	\$ 2,470.89	0.5%	\$	462,333.80	\$ 2,488.33	0.5%		\$ 464,850.36	\$ 2,516.57	0.5%

3.69%

3.69%

3.69%

Exhibit: Tab: Schedule: Page:

York Region



Monthly Service Charge

Smart Meter Rate Adder

Loss Factor (%)

Recovery of CGAAR/CW/IR Differentia

Appendix 2-W Bill Impacts - Unmetered Scattered Load

TOU / non-TOU: TOU

Consumption

Charge Unit

150

2015 Current

Board-Approve

7.01

3.45%

Impact 2016 TEST vs. 2016 TEST YEAR 1 2017 TEST YEAR 2 2017 TEST vs. 2018 TEST YEAR 3 2018 TEST vs. 2019 TEST YEAR 4 2019 TEST vs. 2020 TEST YEAR 5 2020 TEST vs. 2015 Bridge 2016 TEST 2017 TEST 2018 TEST 2019 TEST \$ Change % Change % Change \$ Change % Change \$ Change % Change 8.13 8.13 1.12 16.0% 9.07 11.6% 9.50 0.43 9.90 0.40 4.2% 10.22 10.22 0.32 3.2% -100.0% 0.11 0.11 0.0% (0.11) (0.04)-100.0% \$ 12.0% \$ 0.12 3.6% 0.0184 2.76 0.38 15.7% \$ 0.0206 \$ 3.09 0.33 0.0216 3.24 0.15 4.9% 0.0224 \$ 3.36 0.12 0.0232 \$ 3.48 (0.02) -100.0% -100.0% 0.0002 (0.03) (0.03)0.03 0.0005 \$ (0.08) (0.08) -100.0% \$ 11.6% 12.74 14.0% 12.16 13.26 0.52 0.44 0.09 100.0% 0.03 0.03 0.0% \$ (0.03) -100.0% 0.0002 0.03 0.0002 \$ 0.08 0.08 0.0% \$ 0.0005 0.08 0.0% \$ 0.0005 \$ 0.08 0.08 0.0% 0.0005 \$ \$ 0.03 66.7% \$ 0.0005 \$ 0.0% \$ 0.0005 \$ 12.82 13.78 3.3% 15.6% 12 27 11.5% 4.5% 13.34 0.55 (0.02) 0.0070 1.09 (0.03) -2.6% 0.0069 \$ 1.07 -1.4% 0.0% 0.0068 1.06 -1.4% 0.0% \$ 0.0067 \$ 1.04 -1.5% \$ 0.0066 1.03 -1.5% 0.0035 0.0035 0.54 0.02 3.2% 0.54 0.54 (0.02) 0.0034 0.53 \$ 0.0035 \$ 0.0034 0.53 -2.9% 0.0% 12.63 14.42 2.8% 1.47 13.2% \$ 13.88 1.25 9.9% 0.53 3.8% \$ 14.91 0.49 3.4% \$ 15.33 0.42 0.0044 0.68 0.00 0.2% 0.0044 0.68 0.0% 0.68 0.0% 0.68 0.0% 0.0044 0.68 0.0% 0.0% \$ 156 S 0.0013 0.20 0.00 0.2% 0.0013 \$ 0.20 0.0013 0.20 0.0% \$ 0.0013 \$ 0.20 0.0% 0.0013 \$ 0.20 0.0% 0.25 0.0% 0.0% 0.2500 0.25 0.0% 0.2500 \$ 0.25 0.0% 0.2500 0.2500 \$ 0.25 0.0% 0.2500 0.25 0.0070 1.05 0.0% 0.0070 \$ 1.05 0.0% \$ 0.0070 1.05 0.0% 0.0070 \$ 1.05 0.0% \$ 0.0070 \$ 1.05 \$ 0.0% 7.96 3.42 7.96 7.96 3.42 0.0% 0.0% 0.0800 0.02 0.2% 0.0800 \$ 0.0% 0.0800 0.0800 \$ 7.96 0.0% 0.0800 7.96 0.2% 3.42 0.0% \$ 3.42 0.0% 3.42 0.1220 \$ 0.01 0.1220 \$ 0.1220 \$ 0.1220 \$ 0.1220 \$ 0.0% 0.1610 4.51 0.01 0.2% 0.1610 S 4.51 0.0% 0.1610 4.51 0.1610 \$ 4.51 0.0% 0.1610 S 4.51 S 0.0% 0.0% \$ 0.0% \$ 0.0940 \$ 14.10 0.0% 0.0940 \$ 14.10 0.0940 \$ 14.10 0.0940 \$ 14.10 0.0940 \$ 14.10 0.1100 0.1100 0.1100 \$ 0.1100 0.1100 13% \$ 3.99 0.20 5.2% 13% \$ 4.15 4.22 0.07 1.7% 4.29 0.06 4.34 34.70 1.71 5.2% 36.11 1.41 4.1% 36.71 0.60 1.7% 37.27 0.55 1.5% 37.75 0.48 1.3% 1.71 5.2% 1.7% \$ 37.27 37.75 1.3% 28.92 3.76 32.68 0.49 0.06 1.4% 1.4% 0.53 0.42 0.06 0.48 0.19 0.16 13% \$ 5.4% 13% \$ 3.92 4.3% 13% \$ 3.99 1.8% 1.8% 13% \$ 4.06 1.6% 1.6% 13% \$ 4.11 35.25 35.73 1.67 3.69% 3.69% 3.69% 3.69% 3.69%

	Monthly	1	\$	0.11	\$	0.1
ICM Rate Rider (2014)	Monthly	1	\$	0.04	\$	0.0
		1	\$	-	\$	-
		1	\$		\$	
Distribution Volumetric Rate	per kWh	150	\$	0.0159	\$	2.39
Smart Meter Disposition Rider	per kWh	150	\$	-	\$	-
LRAM & SSM Rate Rider	per kWh	150	\$		\$	-
ICM Rate Rider (2014)	per kWh	150	\$	0.0001	\$	0.0
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016		150 150	\$		\$	-
Account 1575	per kWh	150	\$	-	\$	-
			\$	-	\$	-
			\$	-	\$	
			Ś		\$	
Sub-Total A (excluding pass through)			þ		\$	9.5
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	150	-\$	0.0006	\$	(0.0
Disposition of Deferral/Variance Accounts (2016)	per kWh	150	\$	0.0000	\$	(0.0.
Disposition of Dolontal Variation / 1000anto (2010)	per Kvvii	150	\$	-	\$	
			\$		\$	
			\$,	
			\$			
Low Voltage Service Charge	per kWh	150	\$	0.0003	\$	0.0
Line Losses on Cost of Power	per kvvii	5.17	7	0.0003	\$	-
					*	
Sub-Total B - Distribution (includes Sub-Total A)					\$	9.5
RTSR - Network	per kWh	155	\$	0.0072	\$	1.1
RTSR - Line and Transformation Connection	per kWh	155	\$	0.0034	\$	0.5
Sub-Total C - Delivery (including Sub-Total B)					\$	11.1
Wholesale Market Service Charge (WMSC)	per kWh	155	\$	0.0044	\$	0.6
Rural and Remote Rate Protection (RRRP)	per kWh	155	\$	0.0013	\$	0.2
	Monthly	1	\$	0.25	\$	0.2
Standard Supply Service Charge	ivioritiny	-	Y	0.23	۶	
Debt Retirement Charge (DRC)	per kWh	150	\$	0.0070	\$	
Debt Retirement Charge (DRC) TOU - Off Peak					\$	7.9
Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak	per kWh	150 99 28	\$ \$ \$	0.0070	\$ \$	7.9 3.4
Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak TOU - On Peak	per kWh per kWh per kWh per kWh	150 99 28 28	\$ \$ \$ \$	0.0070 0.0800 0.1220 0.1610	\$ \$ \$	7.9 3.4 4.5
Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak TOU - On Peak Energy - RPP - Tier 1	per kWh per kWh per kWh per kWh per kWh	150 99 28 28 150	\$ \$ \$ \$	0.0070 0.0800 0.1220 0.1610 0.0940	\$ \$ \$	7.9 3.4 4.5 14.1
Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak	per kWh per kWh per kWh per kWh	150 99 28 28	\$ \$ \$ \$	0.0070 0.0800 0.1220 0.1610	\$ \$ \$	1.09 7.94 3.4 4.50 14.10
Debt Retirement Charge (DRC) TOU - Oif Peak TOU - Mid Peak TOU - On Peak TOU - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2	per kWh per kWh per kWh per kWh per kWh	150 99 28 28 150	\$ \$ \$ \$	0.0070 0.0800 0.1220 0.1610 0.0940	\$ \$ \$ \$	7.9 3.4 4.5 14.1
Debt Retirement Charge (DRC) TOU - Off Peak TOU - On Peak TOU - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2 Total Bill on TOU (before Taxes)	per kWh per kWh per kWh per kWh per kWh	150 99 28 28 150	\$ \$ \$ \$	0.0070 0.0800 0.1220 0.1610 0.0940 0.1100	\$ \$ \$ \$ \$ \$	7.9 3.4 4.5 14.1
Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak TOU - Mo Peak TOU - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2 Total Bill on TOU (before Taxes) HST	per kWh per kWh per kWh per kWh per kWh	150 99 28 28 150	\$ \$ \$ \$	0.0070 0.0800 0.1220 0.1610 0.0940	\$ \$ \$ \$ \$ \$	7.9 3.4 4.5 14.1 - 29.1 3.8
Debt Retirement Charge (DRC) TOU - Oif Peak TOU - On Peak TOU - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2 Total Bill on TOU (before Taxes) HST Total Bill (including HST)	per kWh per kWh per kWh per kWh per kWh	150 99 28 28 150	\$ \$ \$ \$	0.0070 0.0800 0.1220 0.1610 0.0940 0.1100	\$ \$ \$ \$ \$ \$	7.9 3.4 4.5 14.1
Debt Retirement Charge (DRC) TOU - Off Peak TOU - On Peak TOU - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2 Total Bill on TOU (before Taxes) HST Total Bill (including HST) Ontario Clean Energy Benefit 1	per kWh per kWh per kWh per kWh per kWh	150 99 28 28 150	\$ \$ \$ \$	0.0070 0.0800 0.1220 0.1610 0.0940 0.1100	\$ \$ \$	7.9 3.4 4.5 14.1 29.1 3.8 32.9
Debt Retirement Charge (DRC) TOU - Off Peak TOU - On Peak TOU - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2 Total Bill on TOU (before Taxes) HST Total Bill (including HST) Ontario Clean Energy Benefit 1	per kWh per kWh per kWh per kWh per kWh	150 99 28 28 150	\$ \$ \$ \$	0.0070 0.0800 0.1220 0.1610 0.0940 0.1100	\$ \$ \$ \$ \$ \$	7.9 3.4 4.5 14.1
Debt Retirement Charge (DRC) TOU - Off Peak TOU - On Peak TOU - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2 Total Bill on TOU (before Taxes) HST Total Bill (including HST) Ontario Clean Energy Benefit [†] Total Bill on TOU (including OCEB)	per kWh per kWh per kWh per kWh per kWh	150 99 28 28 150	\$ \$ \$ \$	0.0070 0.0800 0.1220 0.1610 0.0940 0.1100	\$ \$ \$ \$ \$ \$	7.9 3.4 4.5 14.1 29.1 3.8 32.9
Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mod Peak TOU - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2 Total Bill on TOU (before Taxes) HST Total Bill (including HST) Ontario Clean Energy Benefit f Total Bill on TOU (including OCEB) Total Bill on RPP (before Taxes)	per kWh per kWh per kWh per kWh per kWh	150 99 28 28 150	\$ \$ \$ \$	0.0070 0.0800 0.1220 0.1610 0.0940 0.1100		7.9 3.4 4.5 14.1 - 29.1 3.8 32.9 32.9
Debt Retirement Charge (DRC) TOU - Off Peak TOU - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2 Total Bill on TOU (before Taxes) HST Total Bill (including HST) Ontario Clean Energy Benefit fotal Bill on TOU (including OCEB) Total Bill on RPP (before Taxes) HST	per kWh per kWh per kWh per kWh per kWh	150 99 28 28 150	\$ \$ \$ \$	0.0070 0.0800 0.1220 0.1610 0.0940 0.1100	\$ \$ \$ \$ \$ \$	7.9 3.4 4.5 14.1
Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mod Peak TOU - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2 Total Bill on TOU (before Taxes) HST Total Bill (including HST) Ontario Clean Energy Benefit f Total Bill on TOU (including OCEB) Total Bill on RPP (before Taxes)	per kWh per kWh per kWh per kWh per kWh	150 99 28 28 150	\$ \$ \$ \$	0.0070 0.0800 0.1220 0.1610 0.0940 0.1100	99999999 8 98	7.9 3.4 4.5 14.1 - 29.1 3.8 32.9 32.9 27.4 3.5

Section A Tab 2
Schedule 2
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File Number:
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Schedule:
Page:

York Region	
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3.69%

3.69%

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Appendix 2-W Bill Impacts - Sentinel Lighting

TOU / non-TOU: TOU
Consumption
Load

				2015 Board	Curre	
	Charge Unit	Volume		Rate (\$)		Charge (\$)
Monthly Service Charge	Monthly	1	\$	3.41	\$	3.41
mart Meter Rate Adder	Monthly	1	\$	-	\$	-
Recovery of CGAAP/CWIP Differential	Monthly	1	\$	0.09	\$	0.09
CM Rate Rider (2014)	Monthly	1	\$	0.02	\$	0.02
		1	\$		\$	-
		1	\$		\$	-
Distribution Volumetric Rate	per kW	1	\$	8.0172	\$	8.02
Smart Meter Disposition Rider	per kW	1	\$	-	\$	-
LRAM & SSM Rate Rider	per kW	1	\$		\$	-
ICM Rate Rider (2014)	per kW	1	\$	0.0416	\$	0.04
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kW	1	\$		\$	-
Account 1575	per kW	1	\$		\$	-
			\$		\$	-
			\$		\$	-
			\$		\$	-
			\$		\$	-
Sub-Total A (excluding pass through)					\$	11.58
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	1	-\$	0.2297	\$	(0.23)
Disposition of Deferral/Variance Accounts (2016)	per kW	1	\$		\$	-
Disposition of Global Adjustment Sub-Account (2014)	per kW	1	-\$	0.0732	\$	(0.07)
Disposition of Global Adjustment Sub-Account (2016)	per kW	1	\$		\$	-
			\$			
			\$			
			\$			
Low Voltage Service Charge	per kW	1	\$	0.1031	\$	0.10
Line Losses on Cost of Power		6.21			\$	-
					\$	-
Sub-Total B - Distribution (includes Sub-Total A)					\$	11.38
RTSR - Network	per kW	1	\$	2.2561	\$	2.26
RTSR - Line and Transformation Connection	per kW	1	\$	0.8629	\$	0.86
Sub-Total C - Delivery (including Sub-Total B)					\$	14.50
Wholesale Market Service Charge (WMSC)	per kWh	186	\$	0.0044	\$	0.82
Rural and Remote Rate Protection (RRRP)	per kWh	186	\$	0.0013	\$	0.24
Standard Supply Service Charge	Monthly	1	\$	0.25	\$	0.25
Debt Retirement Charge (DRC)	per kWh	180	\$	0.0070	\$	1.26
TOU - Off Peak	per kWh	119.2	\$	0.0800	\$	9.53
TOU - Mid Peak	per kWh	33.5	\$	0.1220	\$	4.09
TOU - On Peak	per kWh	33.5	\$	0.1610	\$	5.40
Energy - RPP - Tier 1	per kWh	180	\$	0.0940	\$	16.92
Energy - RPP - Tier 2	per kWh		\$	0.1100	\$	-
Total Bill on TOU (before Taxes)					\$	36.09
HST				13%	\$	4.69
Total Bill (including HST)					\$	40.78
Ontario Clean Energy Benefit 1						
Total Bill on TOU (including OCEB)					\$	40.78
Total Bill on RPP (before Taxes)					\$	33.99
HST Total Bill (including HST)				13%	\$	4.42 38.41
Ontario Clean Energy Benefit 1					Þ	30.41
Total Bill on RPP (including OCEB)					\$	38.41

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			\$ -			\$	-	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$	-
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	\$	38.31	\$ 2.2			\$	40.26	\$ 1.95			\$ 40.57	\$ 0.31	0.8%		\$ 41.31	\$ 0.74	1.8%		\$ 42.00		0.69 1.7%
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York Region \$ 1.00

Tab 2
Schedule 2
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Appendix 2-W Bill Impacts - Street Lighting

Customer Class: S/L

TOU / non-TOU: TOU
Consumption
Load

	2000	<u> </u>	•	l																					
				Current Approved		2016 TEST		2016	mpact TEST vs.		EST YEAR 2	Impa 2017 TES 2016 T	ST vs.	2018 TEST		Impact 2018 TEST 2017 TEST	vs.	2019 TEST Y		Impa 2019 TES 2018 T	ST vs.		T YEAR 5	Impact 2020 TEST v 2019 TEST	
		Volume	Rate	Charge	-	Rate	Charge	\$ Chang	5 Bridge e % Change	Rate	oposed Charge	\$ Change	% Change	Rate	Charge		% Change	Propose Rate	Charge	\$ Change	% Change	Rate	Osed Charge		Change
	Charge Unit	Volume	(\$)	(\$)		(\$)	(\$)	\$ Chang	/s Change	(S)	(\$)	\$ Change	76 Change	(\$)	(\$)	\$ Change	76 Change	(\$)	(\$)	\$ Change	/s Change	(\$)	(\$)	\$ Change 70	Change
Monthly Service Charge	Monthly	1 9	5 1.26	\$ 1.26	Ś	1.26 \$	1.26	Ś -	0.0%	\$ 1.26	\$ 1.26	Ś -	0.0%	\$ 1.18 \$	1.18	\$ (0.08)	-6.3%	\$ 1.22 \$	1.22	\$ 0.04	3.4%	\$ 1.26 \$	1.26	\$ 0.04	3.3%
Smart Meter Rate Adder	Monthly	1 9	5 -	\$ -	\$	- \$	-	\$ -		\$ -	\$ -	\$ -		\$ - \$	-	\$ -		\$ - \$	-	\$ -		\$ - \$	-	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1 9	5 0.02	\$ 0.02	Ś	0.02 \$	0.02	s -	0.0%	· -	\$ -	\$ (0.02)	-100.0%	\$ - \$	-	\$ -		\$ - \$	-	\$ -		s - s	-	\$ -	
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Distribution Volumetric Rate	per kW	1 9		\$ 6.65	Š	6,6746 \$	6.67	Š 0.	0.3%	\$ 6,6660	\$ 6.67	\$ (0.01)	-0.1%	\$ 6.1971 \$	6.20	\$ (0.47)	-7.0%	\$ 6.5097 \$	6.51	\$ 0.31	5.0%	\$ 6,6446	6.64	\$ 0.13	2.1%
Smart Meter Disposition Rider	per kW	1 9		s -	Š	- S		\$.	-	\$ -	Ś -	\$ -		s - s	-	\$ -		s - s	-	\$ -		\$ - 5	-	\$ -	
LRAM & SSM Rate Rider	per kW	1 5		s -	Š	- s		š .		š -	\$ -	š -		s - s		\$ -		s - s	-	š -		š - Š		š -	
ICM Rate Rider (2014)	per kW	1 9		\$ 0.03	Š	- s		\$ (0.	03) -100.0%	š -	\$ -	š -		s - s		\$ -		s - s	-	š -		š - Š		š -	
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kW	1 9		s -	-\$	0.1442 \$	(0.14)			š -	\$ -	\$ 0.14	-100.0%	s - s		\$ -		s - s	-	š -		š - Š		\$ -	
Account 1575	per kW	1 5		s -	-\$	0.2429 \$	(0.24)			š -	\$ -	\$ 0.24	-100.0%	s - s		š -		s - s	-	š -		š - Š		\$ -	
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Deferral/Variance Account Disposition Rate Rider (2014)	per kW	1 -5	5 0.2002	\$ (0.20)	\$	- \$	-	\$ 0.	20 -100.0%	\$ -	\$ -	\$ -		\$ - \$	-	\$ -		\$ - \$	-	\$ -		\$ - \$	-	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kW	1 5		\$ -	-\$	0.2386 \$	(0.24)	\$ (0.	24)	-\$ 0.2386	\$ (0.24)	\$ -	0.0%	\$ - \$	-	\$ 0.24	-100.0%	\$ - \$	-	\$ -		\$ - \$	-	\$ -	
Disposition of Global Adjustment Sub-Account (2014)	per kW	1 -5	0.0653	\$ (0.07)	\$	- \$	-	\$ 0.	07 -100.0%	\$ -	\$ -	\$ -		\$ - \$	-	\$ -		\$ - \$	-	\$ -		\$ - \$	-	\$ -	
Disposition of Global Adjustment Sub-Account (2016)	per kW	1 5	\$ -	\$ -	\$	0.4070 \$	0.41	\$ 0.	41	\$ 0.4070	\$ 0.41	\$ -	0.0%	\$ - \$	-	\$ (0.41)	-100.0%	\$ - \$	-	\$ -		\$ - \$	-	\$ -	
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Low Voltage Service Charge	per kW	1 5	5 0.0917	\$ 0.09	\$	0.1287 \$	0.13	\$ 0.	04 40.3%	\$ 0.1288	\$ 0.13	\$ 0.00	0.1%	\$ 0.1288 \$	0.13	\$ -	0.0%	\$ 0.1289 \$	0.13	\$ 0.00	0.1%	\$ 0.1288 \$	0.13	\$ (0.00)	-0.1%
Line Losses on Cost of Power		9.66		\$ -	10.33	\$	-	\$ -			\$ -	\$ -		\$	-	\$ -		\$	-	\$ -		\$	-	\$ -	
				\$ -				\$ -			\$ -	\$ -		\$	-	\$ -		\$	-	\$ -		\$	-	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 7.81		\$	7.86				\$ 8.22		4.6%	\$	7.51	\$ (0.72)	-8.7%	\$	7.86	\$ 0.35	4.7%	\$	8.03	\$ 0.17	2.2%
RTSR - Network	per kW		\$ 2.2203		1 \$	2.7831 \$	2.78						5.7%	\$ 3.1323 \$	3.13	\$ 0.19	6.4%	\$ 3.1753 \$	3.18	\$ 0.04	1.4%		3.24	\$ 0.06	2.0%
RTSR - Line and Transformation Connection	per kW	1 5	5 0.9503	\$ 0.95	1 \$	1.2745 \$	1.27			\$ 1.3520			6.1%	\$ 1.4435 \$	1.44	\$ 0.09	6.8%	\$ 1.4681 \$	1.47	\$ 0.02	1.7%	\$ 1.5020 \$	1.50	\$ 0.03	2.3%
Sub-Total C - Delivery (including Sub-Total B)				\$ 10.98		\$	11.92				\$ 12.52		5.0%	\$	12.08	\$ (0.44)	-3.5%	\$	12.50	\$ 0.42	3.5%		12.77	\$ 0.27	2.2%
Wholesale Market Service Charge (WMSC)	per kWh	290		\$ 1.27	290 \$	0.0044 \$	1.28						0.0%	\$ 0.0044 \$	1.28	\$ -	0.0%	\$ 0.0044 \$	1.28	\$ -	0.0%	T 0.00.1	1.28	\$ -	0.0%
Rural and Remote Rate Protection (RRRP)	per kWh	290		\$ 0.38		0.0013 \$	0.38				\$ 0.38		0.0%	\$ 0.0013 \$	0.38	\$ -	0.0%	\$ 0.0013 \$	0.38	\$ -	0.0%		0.38	\$ -	0.0%
Standard Supply Service Charge	Monthly	1 5		\$ 0.25	\$	0.2500 \$	0.25	\$ -	0.0%				0.0%	\$ 0.2500 \$	0.25	\$ -	0.0%	\$ 0.2500 \$	0.25	\$ -	0.0%		0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	280		\$ 1.96	\$	0.0070 \$	1.96	\$ -	0.0%		\$ 1.96		0.0%	\$ 0.0070 \$	1.96	\$ -	0.0%	\$ 0.0070 \$	1.96	\$ -	0.0%		1.96	\$ -	0.0%
TOU - Off Peak	per kWh	185.4	0.0800	\$ 14.83		0.0800 \$	14.86						0.0%	\$ 0.0800 \$	14.86	\$ -	0.0%	\$ 0.0800 \$	14.86	\$ -	0.0%		14.86	\$ -	0.0%
TOU - Mid Peak	per kWh	52.1	0.1220	\$ 6.36		0.1220 \$	6.38						0.0%	\$ 0.1220 \$	6.38	\$ -	0.0%	\$ 0.1220 \$	6.38	\$ -	0.0%		6.38	\$ -	0.0%
TOU - On Peak	per kWh	52.1		\$ 8.39	52.3 \$	0.1610 \$	8.41	\$ 0.					0.0%	\$ 0.1610 \$	8.41	\$ -	0.0%	\$ 0.1610 \$	8.41	\$ -	0.0%		8.41	ş -	0.0%
Energy - RPP - Tier 1	per kWh	280		\$ 26.32	\$	0.0940 \$	26.32	ş -	0.0%	+		Ş -	0.0%	\$ 0.0940 \$	26.32	ş -	0.0%	\$ 0.0940 \$	26.32	ş -	0.0%	T 0.00 .0	26.32	\$ -	0.0%
Energy - RPP - Tier 2	per kWh	- 5	5 0.1100	\$ -	\$	0.1100 \$		\$ -		\$ 0.1100	\$ -	5 -		\$ 0.1100 \$		Ş -		\$ 0.1100 \$	-	Ş -		\$ 0.1100 \$		\$ -	
																\$ -				\$ -				\$ -	
Total Bill on TOU (before Taxes)				\$ 44.42		\$	45.44	\$ 1.			\$ 46.04		1.3%	\$	45.60	\$ (0.44)	-0.9%	\$	46.02	\$ 0.42	0.9%	\$	46.29	\$ 0.27	0.6%
HST			13%			13% \$		\$ 0.		13%			1.3%	13% \$	5.93	\$ (0.06)	-0.9%	13% \$	5.98	\$ 0.05	0.9%	13% \$		\$ 0.04	0.6%
Total Bill (including HST)				\$ 50.20		\$	51.35	\$ 1.	15 2.3%		\$ 52.02	\$ 0.67	1.3%	\$	51.53	\$ (0.49)	-0.9%	\$	52.00	\$ 0.47	0.9%	\$	52.31	\$ 0.31	0.6%
Ontario Clean Energy Benefit 1 Total Bill on TOU (including OCEB)								5	15 2.3%			\$ -	1.3%			5 -				\$ -	0.9%			\$ 0.31	0.6%
Total Bill on TOO (including OCEB)				\$ 50.20	_	\$	51.35	\$ 1.	15 2.3%		\$ 52.02	\$ 0.67	1.3%	\$	51.53	\$ (0.49)	-0.9%	\$	52.00	\$ 0.47	0.9%	\$	52.31	\$ 0.31	0.6%
T. (18)							40 ***		05 0 501				4.40		40.00	\$ -	4.001		40.00	\$ -	4.000		40.00	5 -	0.00/
Total Bill on RPP (before Taxes) HST			13%	\$ 41.16 \$ 5.35	1 1	13% \$	42.11 5.47	\$ 0. \$ 0		400	\$ 42.70 \$ 5.55		1.4% 1.4%	13% \$	42.27 5.49	\$ (0.44) \$ (0.06)	-1.0% -1.0%	13% \$	42.69 5.55	\$ 0.42 \$ 0.05	1.0% 1.0%	13%	42.96 5.58	\$ 0.27 \$ 0.04	0.6% 0.6%
Total Bill (including HST)			13%	\$ 46.51	1 1	15% \$	47.58	\$ 1.		13%	\$ 48.25		1.4%	13% \$	47.76	\$ (0.49)	-1.0%	13% \$	48.24	\$ 0.05	1.0%	13% 9	48.54	\$ 0.04	0.6%
Ontario Clean Energy Benefit 1					1 1	ľ		\$ -		1		\$ -	,	"		\$ -				\$ -	,			\$ -	
Total Bill on RPP (including OCEB)				\$ 46.51		\$	47.58	\$ 1.	07 2.3%		\$ 48.25	\$ 0.67	1.4%	\$	47.76	\$ (0.49)	-1.0%	\$	48.24	\$ 0.47	1.0%	\$	48.54	\$ 0.31	0.6%
		_																							
Loss Factor (%)			3.45%			3.69%				3.69%	S .			3.69%				3.69%				3.69%			
						_								•				•				_			

Rarrie	ጴ	Simcoe	

Schedule 2
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Exhibit
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Appendix 2-W Bill Impacts - Residential

Customer Class: RESIDENTIAL

TOU / non-TOU: TOU

800 Consumption

				2015 (urre	nt
				Board-A	ppro	ved
		Volume		Rate	(Charge
	Charge Unit			(\$)		(\$)
Monthly Service Charge	Monthly	1	\$	12.67	\$	12.67
Smart Meter Rate Adder	Monthly	1	\$		\$	-
Recovery of CGAAP/CWIP Differential	Monthly	1	\$	0.20	\$	0.20
CM Rate Rider (2014)	Monthly	1	\$	0.07	\$	0.07
	,	1	\$		\$	
		1	\$		\$	
Distribution Volumetric Rate	per kWh	800	\$	0.0140	Ś	11.20
Smart Meter Disposition Rider	per kWh	800	\$	0.01-10	\$	11.20
LRAM & SSM Rate Rider	per kWh	800	\$	-	\$	
	per kWh	800	\$	0.0001	\$	0.08
CM Rate Rider (2014)						
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)	per kWh	800	\$	0.0001	\$	0.08
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kWh	800	\$		\$	-
Recovery of Stranded Meter Assets (2016)	per kWh	800	\$		\$	-
Account 1575	per kWh	800	\$		\$	-
Lost Revenue Adjustment Mechanism (LRAM)	per kWh	800	\$	0.0002	\$	0.16
		800	\$		\$	
Sub-Total A (excluding pass through)					\$	24.46
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	800	-\$	0.0006	\$	(0.48)
Disposition of Deferral/Variance Accounts (2016)	per kWh	800	\$		\$	-
		800	\$		\$	-
		800	\$		Ś	-
Low Voltage Service Charge	per kWh	800	\$	0.0003	\$	0.24
Line Losses on Cost of Power		27.60	\$	0.1021	ŝ	2.82
Smart Meter Entity Charge	Monthly	1	Ś	0.79	Ś	0.79
Sub-Total B - Distribution (includes Sub-Total A)	Wildling	-	7	0.75	\$	27.83
RTSR - Network	per kWh	828	\$	0.0080	ŝ	6.62
RTSR - Line and Transformation Connection	per kWh	828	\$	0.0035	\$	2.90
Sub-Total C - Delivery (including Sub-Total B)	pei kwii	020	7	0.0033	\$	37.35
Wholesale Market Service Charge (WMSC)	per kWh	828	\$	0.0044	\$	3.64
Rural and Remote Rate Protection (RRRP)	per kWh	828	\$	0.0044	\$	1.08
· ·						
Standard Supply Service Charge	Monthly	1	\$	0.25	\$	0.25
Debt Retirement Charge (DRC)	per kWh	800	\$	0.0070	\$	5.60
TOU - Off Peak	per kWh	512	\$	0.0800	\$	40.96
TOU - Mid Peak	per kWh	144	\$	0.1220	\$	17.57
TOU - On Peak	per kWh	144	\$	0.1610	\$	23.18
Energy - RPP - Tier 1	per kWh	800	\$	0.0940	\$	75.20
Energy - RPP - Tier 2	per kWh	0	\$	0.1100	\$	-
Total Bill on TOU (before Taxes)					\$	129.63
HST				13%	\$	16.85
Total Bill (including HST)				,,-	\$	146.48
Ontario Clean Energy Benefit ¹				10%	-S	14.65
Total Bill on TOU (including OCEB)				1070	s	131.83
				_	Ť	.000
Total Bill on RPP (before Taxes)					\$	123,11
				13%	S	16.00
H2T				13%	\$	139.12
HST Total Bill (including HST)						
HST Totl Till (including HST) Ontario Clean Energy Benefit 1				10%	-\$	13.91

Ontario Clean Energy Benefit ¹ Total Bill on RPP (including OCEB)	10%	-\$ \$
Loss Factor (%)	3.45%	

	20	16 TEST Propo		NR 1		oact EST vs. Bridge		2017 TEST Propo			Impa 2017 TE 2016 T	ST vs.		2018 TEST			Impa 2018 TE 2017 T	ST vs.		2019 TEST Propo			Impa 2019 TES 2018 TE	ST vs.	20:	20 TEST Propos			Impac 020 TES 2019 TE	T vs.
		ate (\$)		harge (\$)	\$ Change	% Change		Rate (\$)	Charge (\$)	\$ CI	ange	% Change		Rate (\$)	Charge (\$)		\$ Change	% Change		Rate (\$)	Charge (\$)	\$ CI	nange	% Change	Ra (\$		Charge (\$)	\$ Cha	inge	% Change
	\$	14.65	\$	14.65	\$ 1.98	15.6%	\$		\$ 19.53	\$	4.88	33.3%	\$	23.54	\$ 23.54	\$	3 4.01	20.5%	\$	27.53	\$ 27.53	\$	3.99	16.9%		_	31.44	\$	3.91	14.2%
	\$	-	\$	-	\$ -		\$	-	\$ -	\$	-		\$	-	\$ -	\$; -		\$	-	\$ -	\$	-		\$	- 5	\$ -	\$	-	
	\$	0.20	\$	0.20	\$ -	0.0%	\$		\$ -	\$	(0.20)	-100.0%	\$	-	\$ -	\$	•		\$		\$ -	\$	-		\$	- 3	-	\$	-	
	è	-	\$		\$ (0.07 \$ -	100.0%	\$		\$ - \$ -	\$			٥		\$ -	\$			٥		\$ -	S			\$			\$		
	Ś	-	Ś	-	\$ -		Ś		\$ -	s			Ś		\$ -	Ś	•		Ś		\$ -	ŝ			Ś	- 3		s		
	\$	0.0162	\$	12.96	\$ 1.76	15.7%	\$	0.0136	\$ 10.88	\$	(2.08)	-16.0%	\$	0.0095	\$ 7.60	\$	(3.28)	-30.1%	\$	0.0049	\$ 3.92	\$	(3.68)	-48.4%	\$	- 5	-	\$	(3.92)	-100.0%
	\$	-	\$	-	\$ -		\$		\$ -	\$			\$	-	\$ -	\$			\$	-	\$ -	\$	-		\$	- 5	\$ -	\$		
	\$	-	\$	-	\$ -		\$		\$ -	\$			\$	-	\$ -	\$	•		\$		\$ -	\$	-		\$	- 3	-	\$	-	
	\$	-	\$	-	\$ (0.08		\$	-	\$ -	\$			\$	-	\$ -	\$	•		\$	-	\$ -	\$	-		\$	-	-	\$	-	
	s s	0.0001	Ś	(0.08)	\$ (0.08		Š		ş -	S	0.08	-100.0%	Š		\$ -	Ś	, .		S		\$ -	Š			S			S		
		0.0001	\$	0.08	\$ 0.08		\$	-	\$ -	\$	(0.08)	-100.0%	\$		\$ -	\$	-		\$		\$ -	\$	-		\$	-	-	\$		
-	\$	0.0005	\$	(0.40)	\$ (0.40)	\$	-	\$ -	\$	0.40	-100.0%	\$	-	\$ -	\$	-		\$	-	\$ -	\$	-		\$	- 5	\$ -	\$	-	
	\$	-	\$	-	\$ (0.16	-100.0%	\$	-	\$ -	\$	-		\$	-	\$ -	\$			\$	-	\$ -	\$	-		\$	- 5	-	\$	-	
-	Ş	-	\$	27.41	\$ -	12.1%	\$	-	\$ - \$ 30.41	\$	3.00	10.9%	\$	-	\$ -	\$	•	2.4%	\$	-	\$ - \$ 31.45	\$	0.31	1.0%	\$	- 3	31.44	\$	(0.01)	0.0%
	۲		ŝ	27.41	\$ 0.48	-	S		\$ 30.41	\$	3.00	10.9%	5		\$ 31.14	Ś		2.4%	9		\$ 31.45	S	0.31	1.0%	<		31.44	S	- (0.01)	0.0%
	Ś	0.0002	\$	0.16	\$ 0.16		\$		\$ 0.16	Š		0.0%	\$	-	\$ -	\$		-100.0%	\$		\$ -	\$	-		Š	- 3	· -	Š		
	\$	-	\$	-	\$ -		\$	-	\$ -	\$			\$	-	\$ -	\$			\$		\$ -	\$	-		\$	- 5	3 -	\$		
	\$	-	\$	-	\$ -		\$	-	\$ -	\$			\$	-	\$ -	\$			\$	-	\$ -	\$	-		\$	- :	\$ -	\$	-	
		0.0005	\$	0.40	\$ 0.16		\$	0.000	\$ 0.40	\$		0.0%	\$	0.0005	\$ 0.40	\$		0.0%	\$	0.0005	\$ 0.40	\$	-	0.0%			0.40	\$	-	0.0%
9.52	\$	0.1021	\$	3.02 0.79	\$ 0.20	7.0%	\$	0.1021 0.79	\$ 3.02 \$ 0.79	\$	-	0.0%	\$	0.1021	\$ 3.02 \$ 0.79	\$		0.0%	\$	0.1021	\$ 3.02	\$ \$	(0.79)	0.0% -100.0%	\$ 0	.1021	3.02	\$		0.0%
h	,	0.75	\$	31.78	\$ 3.95	14.2%	Ţ	0.73	\$ 34.78	S	3.00	9.4%	,	0.75	\$ 35.35	Ś		1.6%			\$ 34.87	ŝ	(0.48)	-1.4%			34.86	Ś	(0.01)	0.0%
830	\$	0.0080	\$	6.64	\$ 0.02	0.2%	\$	0.0082	\$ 6.80	\$	0.17	2.5%	\$	0.0083	\$ 6.89	\$	0.08	1.2%	\$	0.0085	\$ 7.05	\$	0.17	2.4%	\$ 0	.0086	7.13	\$	0.08	1.2%
830	\$	0.0037	\$	3.07	\$ 0.17		\$	0.0038	\$ 3.15	\$	0.08	2.7%	\$	0.0039	\$ 3.24	\$		2.6%	\$	0.0040	\$ 3.32	\$	0.08	2.6%	\$ 0	.0041	3.40	\$	0.08	2.5%
020	^	0.0044	\$	41.48 3.65	\$ 4.13 \$ 0.01		Ś	0.0044	\$ 44.73 \$ 3.65	\$	3.25	7.8%		0.0044	\$ 45.47 \$ 3.65	\$		1.6%	_	0.0044	\$ 45.23 \$ 3.65	\$	(0.23)	-0.5%	\$ 0	.0044	45.39 3.65	\$	0.16	0.3%
830		0.0044	ŝ	1.08	\$ 0.01 \$ 0.00	0.2%	Ś	0.0044	\$ 1.08	s		0.0%	\$	0.0044	\$ 1.08	\$		0.0%	\$ S	0.0044	\$ 1.08	S	- 1	0.0%		.0044	3.05	\$		0.0%
		0.2500	\$	0.25	\$ -	0.0%	\$		\$ 0.25	Š		0.0%	\$	0.2500	\$ 0.25	\$	•	0.0%	\$		\$ 0.25	\$	-	0.0%		.2500	0.25	Š		0.0%
			\$	-	\$ (5.60	-100.0%			\$ -	\$					\$ -	\$	-				\$ -	\$	-				3 -	\$		
		0.0800	\$	40.96	\$ -	0.0%	\$	0.000	\$ 40.96	\$	-	0.0%	\$	0.0800	\$ 40.96	\$		0.0%	\$	0.0000	\$ 40.96	\$	-	0.0%		.0000	40.96	\$	-	0.0%
		0.1220	\$	17.57	\$ -	0.0%	\$		\$ 17.57	\$	-	0.0%	\$	0.1220	\$ 17.57	\$	-	0.0%	\$	0.1220	\$ 17.57	\$	-	0.0%		.1220	17.57	\$	-	0.0%
		0.1610 0.0940	\$	23.18 75.20	\$ - \$ -	0.0%	\$		\$ 23.18 \$ 75.20	\$		0.0%	\$	0.1610 0.0940	\$ 23.18 \$ 75.20	s		0.0%	\$	0.1610 0.0940	\$ 23.18 \$ 75.20	S		0.0%		.1610	23.18 75.20	\$		0.0%
		0.1100	\$	-	\$ -	0.076	Ś	0.1100	\$ 75.20	Ś		0.070	Ś	0.1100	\$ 75.20	Ś	, -	0.070	Ś	0.1100	\$ 75.20	Ś		0.070	, .	.1100	3 -	Ś		0.076
																\$	-		Ĺ			\$						\$	-	
				128.17	\$ (1.45				\$ 131.42	\$	3.25	2.5%			\$ 132.16	\$		0.6%			\$ 131.92	\$	(0.23)	-0.2%		5	132.08	\$	0.16	0.1%
		13%	\$	16.66	\$ (0.19			13%		\$	0.42	2.5%		13%		\$		0.6%		1370	\$ 17.15	\$	(0.03)	-0.2%		13/0	17.17	\$	0.02	0.1%
			\$	144.83	\$ (1.64 \$ 14.65	-1.1% -100.0%			\$ 148.50	\$	3.67	2.5%			\$ 149.34	\$	0.83	0.6%			\$ 149.07	\$	(0.26)	-0.2%		1	149.25	\$	0.18	0.1%
			s	144.83	\$ 13.00				\$ 148.50	S	3.67	2.5%			\$ 149.34	9	0.83	0.6%			\$ 149.07	s	(0.26)	-0.2%		9	149.25	s	0.18	0.1%
			Ì		5.00	2.570				Ť	0.07	2.570				S	3.33	2.270				\$	- (0.20)	5.270		Ì		\$	-	211,0
Ī				121.66	\$ (1.45				\$ 124.91	\$	3.25	2.7%			\$ 125.64	\$		0.6%	Г		\$ 125.41	\$	(0.23)	-0.2%		,	125.57	\$	0.16	0.1%
		13%	\$	15.82 137.47	\$ (0.19 \$ (1.64			13%	\$ 16.24 \$ 141.15	\$	0.42 3.67	2.7% 2.7%		13%	\$ 16.33 \$ 141.98	\$		0.6%			\$ 16.30 \$ 141.72	\$	(0.03)	-0.2% -0.2%			16.32 141.89	\$ \$	0.02	0.1%
			-		\$ 13.91	-100.0%				\$	-					\$	-		L			\$	- 1			,		\$	-	
ļ.			\$	137.47	\$ 12.27	9.8%			\$ 141.15	\$	3.67	2.7%			\$ 141.98	\$	0.83	0.6%			\$ 141.72	\$	(0.26)	-0.2%		\$	141.89	\$	0.18	0.1%
_																-														
		3.69%						3.69%						3.69%						3.69%						3.69%				

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Appendix 2-W Bill Impacts - GS>50

Customer Class: GS<50

TOU / non-TOU: TOU

Consumption

2,000

			-,																						
			2015 Cu	rrent		2016 TEST	T YEAR 1	Imp 2016 TE		2017 TEST	YEAR 2	Impa 2017 TE		2018 TEST	T YEAR 3	Impa 2018 TES		2019 TEST	YEAR 4	Impa 2019 TES		2020 TES	T YEAR 5	Impact 2020 TEST	
			Board-App			Propo	osed	2015 B		Propo		2016 T		Propo	-	2017 T		Propo		2018 T			osed	2019 TEST	
		Volume	Rate	Charge		Rate	Charge	\$ Change	% Change	Rate	Charge	\$ Change	% Change	Rate	Charge	\$ Change	% Change	Rate	Charge	\$ Change	% Change	Rate	Charge	\$ Change %	Change
	Charge Uni	t	(\$)	(\$)		(\$)	(\$)		45.00/	(\$)	(\$)		0.000	(\$)	(\$)		0.00/	(\$)	(\$)		0.5%	(\$)	(\$)		0.70/
Monthly Service Charge Smart Meter Rate Adder	Monthly Monthly	1 5		\$ 26.08	\$	30.25	\$ 30.25	\$ 4.17	16.0%	\$ 30.26	\$ 30.26	\$ 0.01	0.0%	\$ 30.26	\$ 30.26	\$ 0.00	0.0%	\$ 30.42	\$ 30.42	\$ 0.15	0.5%	\$ 30.64	\$ 30.64	\$ 0.22	0.7%
Recovery of CGAAP/CWIP Differential	Monthly	1 5		5 - 5 0.55	\$	0.55	\$ 0.55	\$ -	0.0%	\$ -	ş -	\$ (0.55)	-100.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	ş -	\$ -	
ICM Rate Rider (2014)	Monthly	1 5		\$ 0.33 \$ 0.14	\$	0.55	\$ 0.55	\$ (0.14)	-100.0%	\$ -	s -	\$ (0.55)	-100.0%	\$ -	\$ -	\$ -		\$ -	\$.	\$ -		\$ -	\$.	\$ -	
icia nate nidei (2014)	IVIOITETTY	1 5		\$ -	\$		š -	\$ (0.14)	100.070	\$ -	š -	ς .		\$ -	š -	ς -		ς .	š -	\$.		\$.	š -	\$.	
		1 9		, \$ -	Š	_	š -	š -		š -	š -	š -		š -	š -	š -		š -	s -	š -		š -	š -	š -	
Distribution Volumetric Rate	per kWh	2,000 \$	0.0139	\$ 27.80	s	0.0161	\$ 32.20	\$ 4.40	15.8%	\$ 0.0193	\$ 38.60	\$ 6.40	19.9%	\$ 0.0208	\$ 41.60	\$ 3.00	7.8%	\$ 0.0221	\$ 44.20	\$ 2.60	6.3%	\$ 0.0232	\$ 46.40	\$ 2.20	5.0%
Smart Meter Disposition Rider	per kWh	2,000 \$		\$ -	\$	-	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	2,000 \$	- 5	\$ -	\$	-	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
ICM Rate Rider (2014)	per kWh	2,000 \$	0.0001	\$ 0.20	\$	-	\$ -	\$ (0.20)	-100.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)	per kWh	2,000 \$	0.0004	\$ 0.80	\$	-	\$ -	\$ (0.80)	-100.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kWh	2,000 \$	- 5	\$ -	\$	0.0001	\$ 0.20	\$ 0.20		\$ -	\$ -	\$ (0.20)	-100.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Account 1575	per kWh	2,000 \$	-	\$ -	-\$	0.0003	\$ (0.60)	\$ (0.60)		\$ -	\$ -	\$ 0.60	-100.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Recovery of Stranded Meter Assets (2014 balance)	per kWh	2,000 \$	- 5	S -	\$	0.0002	\$ 0.40	\$ 0.40		\$ -	ş -	\$ (0.40)	-100.0%	\$ -	ş -	\$ -		\$ -	ş -	\$ -		\$ -	s -	\$ -	
Lost Revenue Adjustment Mechanism (LRAM)	per kWh	2,000 \$	0.0004	\$ 0.80	\$	-	\$ -	\$ (0.80)	-100.0%	\$ -	\$ -	\$ -		ş -	\$ -	\$ -		\$ -	\$ -	ş -		ş -	\$ -	ş -	
Sub-Total A (excluding pass through)		2,000 \$	- 3	\$ 56.37	\$		\$ 63.00	\$ 6.63	11.8%	\$ -	\$ 68.86	\$ 5.86	9.3%	\$ -	\$ 71.86	\$ 3.00	4.4%	\$ -	\$ 74.62	\$ 2.75	3.8%	\$ -	\$ 77.04	\$ 2.42	3.2%
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	2.000 -9		\$ (1.20)			\$ 05.00	\$ 1.20		c	\$ 00.00	\$ 5.80	5.5/0	c	\$ 71.00	\$ 3.00	4.470	c	\$ 74.02	\$ 2.75	3.0%	c	\$ 77.04	\$ 2.42	3.270
Disposition of Deferral/Variance Accounts (2016)	per kWh	2,000 5	0.0000	\$ (1.20)	\$	0.0002	\$ 0.40	\$ 0.40		\$ 0.0002	\$ 0.40	\$ -	0.0%	\$ -	ς .	\$ (0.40)	-100.0%	\$.	ς .	\$ -		\$ -	\$.	\$.	
	pei kwii	2,000 5		š -	\$	0.0002	\$ -	\$ 0.40		\$ 0.0002	\$ -	ς .	0.070	\$ -	š -	\$ (0.40)	100.070	ς .	š -	\$.		\$.	š -	\$.	
		2,000 5		š -	\$		š -	\$ -		\$ -	š -	ς .		\$ -	š -	\$ -		ς .	š -	\$.		\$.	š -	\$.	
Low Voltage Service Charge	per kWh	2,000 \$	0.0003	\$ 0.60	Š	0.0004	\$ 0.80	\$ 0.20	33.3%	\$ 0.0004	\$ 0.80	š -	0.0%	\$ 0.0004	\$ 0.80	š -	0.0%	\$ 0.0004	\$ 0.80	š -	0.0%	\$ 0.0004	\$ 0.80	š -	0.0%
Line Losses on Cost of Power		69.00	0.1021	\$ 7.05	73.80 \$	0.1021	\$ 7.54	\$ 0.49	7.0%	\$ 0.1021	\$ 7.54	\$ -	0.0%	\$ 0.1021	\$ 7.54	š -	0.0%	\$ 0.1021	\$ 7.54	š -	0.0%	\$ 0.1021	\$ 7.54	\$ -	0.0%
Smart Meter Entity Charge	Monthly	1 \$	0.7900	\$ 0.79	\$	0.7900	\$ 0.79	\$ -		\$ 0.7900	\$ 0.79	\$ -	0.0%	\$ 0.7900	\$ 0.79	\$ -	0.0%		\$ -	\$ (0.79)	-100.0%		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			5	63.61			\$ 72.53	\$ 8.92			\$ 78.39	\$ 5.86	8.1%		\$ 80.99	\$ 2.60	3.3%		\$ 82.96	\$ 1.96	2.4%		\$ 85.38	\$ 2.42	2.9%
RTSR - Network	per kWh	2,069 \$		\$ 14.90	2,074 \$	0.0072	\$ 14.93	\$ 0.03		\$ 0.0073	\$ 15.14	\$ 0.21	1.4%	\$ 0.0074	\$ 15.35	\$ 0.21	1.4%	\$ 0.0076	\$ 15.76	\$ 0.41	2.7%	\$ 0.0077	\$ 15.97	\$ 0.21	1.3%
RTSR - Line and Transformation Connection	per kWh	2,069 \$		\$ 6.21	2,074 \$	0.0032	\$ 6.64	\$ 0.43		\$ 0.0033	\$ 6.84	\$ 0.21	3.1%	\$ 0.0033	\$ 6.84	\$ -	0.0%	\$ 0.0034	\$ 7.05	\$ 0.21	3.0%	\$ 0.0035		\$ 0.21	2.9%
Sub-Total C - Delivery (including Sub-Total B)		2.050	\$		2.074		\$ 94.10	\$ 9.38			\$ 100.37	\$ 6.27	6.7%		\$ 103.18	\$ 2.81	2.8%		\$ 105.77	\$ 2.59	2.5%		\$ 108.60	\$ 2.84	2.7%
Wholesale Market Service Charge (WMSC)	per kWh	2,069 \$ 2,069 \$	0.0044	\$ 9.10 \$ 2.69	2,074 \$ 2,074 \$	0.0044	\$ 9.12 \$ 2.70	\$ 0.02	0.2% 0.2%	\$ 0.0044	\$ 9.12 \$ 2.70	\$ -	0.0%	\$ 0.0044	\$ 9.12 \$ 2.70	\$ -	0.0%	\$ 0.0044	\$ 9.12 \$ 2.70	\$ -	0.0%	\$ 0.0044	\$ 9.12 \$ 2.70	\$ -	0.0%
Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge	per kWh Monthly	2,009	0.0013	\$ 0.25	2,074 \$	0.0013 0.2500	\$ 0.25	\$ 0.01	0.2%	\$ 0.0013 \$ 0.2500	\$ 0.25	\$ -	0.0%	\$ 0.0013 \$ 0.2500	\$ 0.25	\$ -	0.0%	\$ 0.0013 \$ 0.2500	\$ 0.25	ş -	0.0%	\$ 0.0013 \$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	2,000 \$	0.0070	\$ 14.00	\$	0.2500	\$ 14.00	\$ -	0.0%	\$ 0.2500	\$ 14.00	\$ -	0.0%	\$ 0.2500	\$ 14.00	\$ -	0.0%	\$ 0.2500	\$ 14.00	\$ -	0.0%	\$ 0.2500	\$ 14.00	\$ -	0.0%
TOU - Off Peak	per kWh	1,280	0.0800	\$ 102.40	1,280 \$	0.0800	\$ 102.40	ς -	0.0%	\$ 0.0800	\$ 102.40	ς .	0.0%	\$ 0.0800	\$ 102.40	ς -	0.0%	\$ 0.0800	\$ 102.40	ς -	0.0%	\$ 0.0800	\$ 102.40	\$.	0.0%
TOU - Mid Peak	per kWh	360	0.1220	\$ 43.92	360 \$	0.1220	\$ 43.92	š -	0.0%	\$ 0.1220	\$ 43.92	š -	0.0%	\$ 0.1220	\$ 43.92	š -	0.0%	\$ 0.1220	\$ 43.92	š -	0.0%	\$ 0.1220	\$ 43.92	š -	0.0%
TOU - On Peak	per kWh	360	0.1610	\$ 57.96	360 \$	0.1610	\$ 57.96	\$ -	0.0%	\$ 0.1610	\$ 57.96	\$ -	0.0%	\$ 0.1610	\$ 57.96	\$ -	0.0%	\$ 0.1610	\$ 57.96	s -	0.0%		\$ 57.96	\$ -	0.0%
Energy - RPP - Tier 1	per kWh	1,035	0.0940	\$ 97.24	1,037 \$	0.0940	\$ 97.47	\$ 0.23	0.2%	\$ 0.0940	\$ 97.47	\$ -	0.0%	\$ 0.0940	\$ 97.47	\$ -	0.0%	\$ 0.0940	\$ 97.47	\$ -	0.0%	\$ 0.0940	\$ 97.47	\$ -	0.0%
Energy - RPP - Tier 2	per kWh	1,035 \$	0.1100	\$ 113.80	1,037 \$	0.1100	\$ 114.06	\$ 0.26	0.2%	\$ 0.1100	\$ 114.06	\$ -	0.0%	\$ 0.1100	\$ 114.06	\$ -	0.0%	\$ 0.1100	\$ 114.06	\$ -	0.0%	\$ 0.1100	\$ 114.06	\$ -	0.0%
																\$ -				\$ -				\$ -	
Total Bill on TOU (before Taxes)			1	315.03			\$ 324.45	\$ 9.41			\$ 330.72	\$ 6.27	1.9%		\$ 333.53	\$ 2.81	0.9%		\$ 336.12	\$ 2.59	0.8%		\$ 338.96	\$ 2.84	0.8%
HST			13% \$			13%		\$ 1.22		13%		\$ 0.82	1.9%	13%		\$ 0.37	0.9%	13%		\$ 0.34	0.8%	13%		\$ 0.37	0.8%
Total Bill (including HST)				355.99			\$ 366.62	\$ 10.63			\$ 373.71	\$ 7.09	1.9%		\$ 376.89	\$ 3.18	0.9%		\$ 379.81	\$ 2.92	0.8%		\$ 383.02	\$ 3.21	0.8%
Ontario Clean Energy Benefit ¹ Total Bill on TOU (including OCEB)			10% -	\$ 35.60 \$ 320.39			\$ 366.62	\$ 35.60 \$ 46.23	-100.0% 14.4%		\$ 373.71	\$ 7.09	1.9%			\$ 3.18	0.9%		\$ 379.81	\$ -	0.8%		\$ 383.02	\$ -	0.8%
Total Bill on TOO (Including OCEB)			3	320.39			\$ 366.62	\$ 46.23	14.4%		\$ 3/3./1	\$ 7.09	1.9%		\$ 376.89	\$ 3.18	0.9%		\$ 379.81	\$ 2.92	0.8%		\$ 383.02	\$ 3.21	0.8%
Total Bill on RPP (before Taxes)			9	321.79	_		\$ 331.69	S 9.90	3.1%		\$ 337.97	\$ 6.27	1.9%		\$ 340.78	\$ 2.81	0.8%		\$ 343.37	\$ 2.59	0.8%		\$ 346.20	\$ 2.84	0.8%
HST			13%			13%		\$ 1.29		13%		\$ 0.82	1.9%	13%		\$ 0.37	0.8%	13%		\$ 0.34	0.8%	13%		\$ 0.37	0.8%
Total Bill (including HST)			\$	363.63			\$ 374.81	\$ 11.19	3.1%	[\$ 381.90	\$ 7.09	1.9%		\$ 385.08	\$ 3.18	0.8%		\$ 388.00	\$ 2.92	0.8%		\$ 391.21	\$ 3.21	0.8%
Ontario Clean Energy Benefit 1			10%				6 27461	\$ 36.36 \$ 47.55	-100.0%		e 204.00	\$ - \$ 7.09	4.001		£ 205.50	\$ -	0.004		6 200.62	\$ -	0.001		6 204.61	\$ -	0.00/
Total Bill on RPP (including OCEB)			,	327.26			\$ 374.81	\$ 47.55	14.5%		\$ 381.90	\$ 7.09	1.9%		\$ 385.08	\$ 3.18	0.8%		\$ 388.00	\$ 2.92	0.8%		\$ 391.21	\$ 3.21	0.8%
Loss Factor (%)			3.45%			3.69%				3.69%				3.69%				3.69%				3.69%			
		_	5			5.5576				5.5576				2.2370				2.2370				2.3370			

Section A Tab 2 Schedule 2 Page 3 of 6 File Number: 21, 2015

Exhibit: Tab:

Barrie & Simcoe _____

3.69%



Monthly Service Charge

Smart Meter Rate Adder

ICM Rate Rider (2014)

LRAM & SSM Rate Rider

ICM Rate Rider (2014)

Distribution Volumetric Rate

Smart Meter Disposition Rider

Recovery of CGAAP/CWIP Differential

Lost Revenue Adjustment Mechanism (LRAM)

Disposition of Deferral/Variance Accounts (2016)

Deferral/Variance Account Disposition Rate Rider (2014)

Disposition of Global Adjustment Sub-Account (2014)

Disposition of Global Adjustment Sub-Account (2016)

Sub-Total B - Distribution (includes Sub-Total A)

Sub-Total C - Delivery (including Sub-Total B)

Wholesale Market Service Charge (WMSC)

Rural and Remote Rate Protection (RRRP)

Standard Supply Service Charge

Debt Retirement Charge (DRC) TOU - Off Peak

Total Bill on TOU (before Taxes)

Total Bill (including HST)

Total Bill on RPP (before Taxes)

Total Bill (including HST)

Ontario Clean Energy Benefit Total Bill on RPP (including OCEB

Ontario Clean Energy Benefit ¹
Total Bill on TOU (including OCEB)

Sub-Total A (excluding pass through)

Low Voltage Service Charge

Line Losses on Cost of Powe

RTSR - Network

TOU - On Peak

Loss Factor (%)

Energy - RPP - Tier 1

Energy - RPP - Tier 2

Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)

Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)

Appendix 2-W Bill Impacts - GS > 50

Customer Class: GS > 50

TOU / non-TOU: TOU

Consumptio Load

Charge Un

Monthly

Monthly

per kW per kW

per kW

ner kW

per kW

ner kW

per kW

per kWh

per kWh

per kWh

per kWh

per kWh

ner kWh

ner kWh

80,000 250

2015 Current

(\$)

138 48

0.72

831.95

4 33

3.35

2.48

988.29

(55.18)

(18.00)

29.73

944.84

729.80

1.967.79

364.14

107.59

560.00

4.237.31

1,817.41

2,398.38

8 690 00

11.452.88

1,488.87

12,941.75

12.941.75

1.531.89

13.315.66

13.315.66

3.69%

94.00

Board-Ann

0.72 \$

3.3278 \$

0.0173

0.0134 \$

0.0099 \$

0.2207

0.0720

0.0044 \$

0.0070 \$

0.0800

0.1220 \$

0.1610 \$

0.0940 \$

0.1100 \$

13% \$

3.45%

250 \$ 0.1189 \$

250 \$ 2.9192

82,760 \$ 0.0013

80.000 \$

52.966

14,897

14,897

1.000

79.000 \$

250 \$

250

250 €

250

250 \$

250

250

250

250 ¢

,760.00

250 \$

Impact 2019 TEST vs. 2016 TEST YEAR 1 2016 TEST vs. 2017 TEST YEAR 2 2017 TEST vs. 2018 TEST YEAR 3 2018 TEST vs. 2019 TEST YEAR 4 2020 TEST YEAR 5 2020 TEST vs. 2015 Bridge 2016 TEST 2017 TEST 2018 TEST 2019 TEST \$ Change Charge Charge Change \$ Change Change Charge \$ Change (\$) (\$) (\$) (\$) (\$) 138.48 138 48 138.48 138 48 0.0% 138.48 138.48 138.48 6.99 6.99 (6.99) -100.0% 984.95 18.4% \$ 1,118.93 13.6% 1,180.95 \$ 5.5% \$ 1,241.80 5.2% \$ 1,297.23 \$ 4.5% 3.9398 153.00 4.4757 \$ 133.98 4.7238 62.03 4.9672 \$ 60.85 5.1889 55.43 -100.0% -100.0% (3.35) (3.15) \$ -100.0% 0.0126 (3.15) 0.0584 (14.60) (14.60) -100.0% -100 0% ¢ (2.48)1,112.67 \$ 124.38 1,257.41 144.74 13.0% 1,319.43 1,380.28 1.435.71 -100.0% 8.03 8.03 0.0% -100.0% 0.0321 8.03 0.0321 (8.03) -100.0% 18.00 0.4262 106.55 \$ 106.55 0.4262 106.55 0.0% (106.55 -100.0% 0.1589 39.73 \$ 10.00 33.6% \$ 0.1589 39.73 0.0% \$ 0.1590 0.1% \$ 0.1590 \$ 39.75 0.0% \$ 0.1590 39.75 0.0% 2.952.00 1.411.71 144.74 10.10 1.420.03 1.475.46 3.9% 1.8% 1.359.18 -3.7% 60.85 12.07 2.8864 721.60 731.70 2.9691 1.4% 3.0174 754.35 \$ 3.0712 767.80 1.4% 742.28 1.6% -1.1% 1.2405 16.98 1.2618 1.2842 \$ 1.3371 334.28 2,298.70 330.91 16.8% 2,458.86 160.16 7.0% 2,422.51 (36.35) -1.5% 2,501.71 79.20 3.3% 2,577.53 75.83 3.0% 0.0044 0.0044 364.99 0.84 0.2% 0.0044 364.99 0.0% 364.99 0.0% \$ 0.0044 364.99 0.0% \$ 0.0044 364.99 0.0% 107.84 107.84 107.84 107.84 107.84 0.0013 0.25 0.0013 0.0013 0.0013 0.0013 0.2500 0.0% 0.2500 0.25 0.0% 0.2500 0.25 0.0% 0.2500 0.25 0.0% 0.2500 0.25 0.0% 0.0070 560.00 0.0% 0.0070 560.00 0.0% 0.0070 560.00 0.0% 0.0070 560.00 0.0% \$ 0.0070 \$ 560.00 0.0% 53.089 4.247.14 0.2% 4.247.14 0.0% 4.247.14 0.0% 4.247.14 0.0% 4.247.14 0.0% 0.0800 9.83 0.0800 0.0800 0.0800 0.0800 0.2% 1,821.63 0.0% 1,821.63 0.0% 1,821.63 1,821.63 0.0% 14,931 0.1220 1,821.63 0.1220 0.1220 0.1220 \$ 0.1220 4.22 14,931 0.1610 2,403.95 0.2% 0.1610 2,403.95 0.0% 0.1610 2,403.95 0.0% 0.1610 2,403.95 0.0% 0.1610 \$ 2,403.95 0.0940 94.00 0.0% 0.0940 94.00 0.0% 0.0940 94.00 0.0% 0.0940 94.00 0.0% 0.0940 94.00 0.0% 8 690 00 0.0% 0.1100 8 690 00 0.0% 0.1100 8 690 00 0.0% 0.1100 8 690 00 0.0% 0.1100 8 690 00 0.0% 0.1100 \$ 11.804.49 11.964.65 11.928.30 S 12.007.50 12.083.32 S 351.61 3.1% 160.16 1.4% (36.35) -0.3% 79.20 0.7% 0.6% 1,534.58 45.71 13% \$ 1,555.40 20.82 1,550.68 1,560.97 10.30 1,570.83 9.86 3.1% 1.4% (4.73) -0.3% 0.6% 13,339.07 397.32 3.1% 13,520.05 180.98 13,478.98 -0.3% 13,568.47 89.50 13,654.16 85.68 0.6% 13.339.07 397.32 3.1% 13.520.05 180.98 1.4% 13,478,98 (41.08) -0.3% 13.568.47 89.50 0.7% 13.654.16 0.6% 12,239.58 12,318.78 332.00 43.16 12,275.93 1,595.87 160.16 20.82 1.3% 1.3% 1.3% (36.35) 79.20 10.30 12,394.61 1,611.30 75.83 9.86 2.8% 1.575.05 0.6% 13% \$ 13% 1.591.15 -0.3% 13% 1.601.44 0.6% 13% \$ 13.690.82 375.16 13,871.80 180.98 13.830.73 (41.08) -0.3% 13,920,22 89.50 14.005.91 85.68 0.6% 13.690.82 13,871.80 180.98 13.830.73 13,920.22 14.005.91

3.69%

3.69%

3.69%

Barrie & Simcoe



Appendix 2-W Bill Impacts - Large User

Customer Class: Large User

2,800,000 7,350

	2000			1,000	J		
				2015 Board-			
	Charge Unit	Volume		Rate (\$)		Charge (\$)	
Monthly Service Charge	Monthly	1	\$	5,966.29	\$	5,966.29	
Smart Meter Rate Adder	Monthly	1	\$	-	\$	-	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$	104.59	\$	104.59	
ICM Rate Rider (2014)	Monthly	1	\$	30.93	\$	30.93	
		1	\$	-	\$	-	
		1	\$	-	\$	-	
Distribution Volumetric Rate	per kW	7,350	\$	1.4159	\$	10,406.87	
Smart Meter Disposition Rider	per kW	7,350	\$	-	\$	-	
LRAM & SSM Rate Rider	per kW	7,350	\$	-	\$	-	
ICM Rate Rider (2014)	per kW	7,350	\$	0.0073	\$	53.66	
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kW	7,350	\$	-	\$	-	
Account 1575	per kW	7,350	\$	-	\$	-	
			\$	-	\$	-	
			\$		\$	-	
			\$				
		7,350	\$	_	\$	-	
		7,350	\$		\$	-	
Sub-Total A (excluding pass through)					\$	16,562.33	
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	7,350	-\$	0.1973	\$	(1,450.16)	
Disposition of Deferral/Variance Accounts (2016)	per kW	7,350	\$	-	\$	-	
			\$	-	\$	-	
			\$	-	\$	-	
			\$	-			
			\$	-			
Low Voltage Service Charge	per kW	7,350	\$	0.1437	\$	1,056.20	
Line Losses on Cost of Power		96,600			\$	-	103,
					\$	-	
Sub-Total B - Distribution (includes Sub-Total A)					\$	16,168.37	
RTSR - Network	per kW	7350	\$	3.4638	\$	25,458.93	7
RTSR - Line and Transformation Connection	per kW	7350	\$	1.2027	\$	8,839.85	7
Sub-Total C - Delivery (including Sub-Total B)					\$	50,467.15	
Wholesale Market Service Charge (WMSC)	per kWh	2,896,600	\$	0.0044	\$	12,745.04	2903
Rural and Remote Rate Protection (RRRP)	per kWh	2,896,600	\$	0.0013	\$	3,765.58	2903
Standard Supply Service Charge	Monthly	1	\$	0.25	\$	0.25	
Debt Retirement Charge (DRC)	per kWh	2,800,000	\$	0.0070	\$	19,600.00	
TOU - Off Peak	per kWh	1,853,824	\$	0.0800	\$	148,305.92	####
TOU - Mid Peak	per kWh	521,388	\$	0.1220	\$	63,609.34	522,
TOU - On Peak	per kWh	521,388	\$	0.1610	\$	83,943.47	522,
Energy - RPP - Tier 1	per kWh	1,000	\$	0.0940	\$	94.00	
Energy - RPP - Tier 2	per kWh	2,799,000	\$	0.1100	\$	307,890.00	
Total Bill on TOU (before Taxes)					\$	382,436.74	
HST				13%	\$	49,716.78	
Total Bill (including HST)					\$	432,153.52	
Ontario Clean Energy Benefit 1					_		
Total Bill on TOU (including OCEB)					\$	432,153.52	
					s	394,562.02	
Total Bill on RPP (before Taxes) HST				13%	\$	51.293.06	
Total Bill (including HST)				15%	\$	445,855.08	
Ontario Clean Enerav Benefit 1					1		
Total Bill on RPP (including OCEB)					\$	445,855.08	
					,		
Loss Factor (%)				3.45%	1		

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437	\$	1,056.20		\$	0.:
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	\$	16,168.37			
1638	\$	25,458.93	7350	\$	3.4
027	\$	8,839.85	7350	\$	1.3
	\$	50,467.15			
0044	\$	12,745.04	2903320	\$	0.0
013	\$	3,765.58	2903320	\$	0.0
0.25	\$	0.25		\$	0.3
070	\$	19,600.00		\$	0.0
0080	\$	148,305.92	*********	\$	0.0
220	\$	63,609.34	522,598	\$	0.:
610	\$	83,943.47	522,598	\$	0.:
940	\$	94.00		\$	0.0
100	\$	307,890.00		\$	0.:
	\$	382,436.74			
13%	\$	49,716.78			
	\$	432,153.52			
	\$	432,153.52			
	\$	394,562.02			
13%	\$	51,293.06			
	\$	445,855.08			

25,458.93	7350	\$ 3.4690	\$
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12,745.04	2903320	\$ 0.0044	\$
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307,890.00		\$ 0.1100	\$
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422 4E2 E2			

\$	453,354.97	\$ 7,499.89	

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		EST YEAR 1		Impact 2016 TEST 2015 Brid	vs.			EST YEAR 2	Impac 2017 TES 2016 TE	Γvs.		TEST YEAR	13	Impact 2018 TEST 2017 TE	۲vs.		EST YEAR 4	Impa 2019 TES 2018 T	T vs.		ST YEAR 5	Impa 2020 TE 2019 T	ST vs.
	Rate	Charge	:	\$ Change	% Change		Rate	Charge	\$ Change	% Change	Rate	Cha		\$ Change	% Change	Rate	Charge	\$ Change	% Change	Rate	Charge	\$ Change	% Change
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220	0.1629	\$ 1,197.32	\$	141.12	13.4%	\$	0.1630	\$ 1,198.05	\$ 0.74	0.1%	\$ 0.1631	\$	1,198.79	\$ 0.73	0.1%	\$ 0.1631	\$ 1,198.79	\$ -	0.0%	\$ 0.1631 \$	1,198.79	\$ -	0.0%
320		> -	\$					\$ - \$ -	\$ -			S	-	\$ -			\$ -	\$ -		\$	-	\$ -	
F		\$ 22,096.09	\$	5,927.72	36.7%			\$ 24,946.93	\$ 2,850.85	12.9%		\$ 2	26,358.13	\$ 1,411.20	5.7%		\$ 27,749.49	\$ 1,391.36	5.3%	\$	29,019.57	\$ 1,270.0	3 4.6%
350 \$		\$ 25,497.15	\$	38.22	0.2%	\$		\$ 25,990.34	\$ 493.19		\$ 3.6098		26,532.03	\$ 541.70	2.1%	\$ 3.6868	\$ 27,097.98	\$ 565.95	2.1%	\$ 3.7781 \$	27,769.04	\$ 671.0	
350 \$	1.2888	\$ 9,472.68 \$ 57,065.92	\$	632.83	7.2% 13.1%	\$	1.3178	\$ 9,685.83 \$ 60,623.10	\$ 213.15 \$ 3,557.18	2.3% 6.2%	\$ 1.3496		9,919.56 2.809.72	\$ 233.73 \$ 2.186.63	2.4%	\$ 1.3829	\$ 10,164.32 \$ 65,011.78	\$ 2,202.06	2.5% 3.5%	\$ 1.4218 \$	10,450.23 67,238.83	\$ 285.9 \$ 2,227.0	
320 5	0.0044	\$ 12,774.61	\$	29.57	0.2%	S	0.0044	\$ 12,774.61	\$ 3,557.18		\$ 0.0044		12,774.61	\$ 2,186.63	0.0%	\$ 0.0044		\$ 2,202.06	0.0%	\$ 0.0044 \$	12,774.61	\$ 2,227.0	0.0%
320	0.0013	\$ 3,774.32	\$	8.74	0.2%	\$		\$ 3,774.32	\$ -		\$ 0.0013		3,774.32	\$ -	0.0%		\$ 3,774.32	\$ -	0.0%	\$ 0.0013 \$	3,774.32	\$ -	0.0%
\$	0.2500	\$ 0.25	\$	-	0.0%	\$		\$ 0.25	\$ -		\$ 0.2500		0.25	\$ -	0.0%	\$ 0.2500	\$ 0.25	\$ -	0.0%	\$ 0.2500 \$	0.25	\$ -	0.0%
	0.0070	\$ 19,600.00	\$	-	0.0%	\$		\$ 19,600.00	\$ -		\$ 0.0070		19,600.00	\$ -	0.0%	\$ 0.0070	\$ 19,600.00	\$ -	0.0%	\$ 0.0070 \$	19,600.00	\$ -	0.0%
#### \$ 598 \$	0.0800 0.1220	\$ 148,649.98 \$ 63,756.91	\$	344.06 147.57	0.2%	\$		\$ 148,649.98 \$ 63,756.91	\$ - \$ -	0.0%	\$ 0.0800		18,649.98 53,756.91	\$ - \$ -	0.0%	\$ 0.0800 \$ 0.1220	\$ 148,649.98 \$ 63,756.91	\$ -	0.0%	\$ 0.0800 \$ \$ 0.1220 \$	148,649.98 63,756.91	\$ - \$ -	0.0%
598		\$ 84,138.21	\$	194.75	0.2%	\$		\$ 84,138.21	\$ -		\$ 0.1610		34,138.21	\$ -	0.0%	\$ 0.1610		\$ -	0.0%	\$ 0.1610 \$	84,138.21	\$ -	0.0%
9	0.0940	\$ 94.00	\$	-	0.0%	\$	0.0940	\$ 94.00	\$ -	0.0%	\$ 0.0940	\$	94.00	\$ -	0.0%	\$ 0.0940	\$ 94.00	\$ -	0.0%	\$ 0.0940 \$	94.00	\$ -	0.0%
5	0.1100	\$ 307,890.00	\$	-	0.0%	\$	0.1100	\$ 307,890.00	\$ -	0.0%	\$ 0.1100	\$ 30	7,890.00	ş -	0.0%	\$ 0.1100	\$ 307,890.00	\$ -	0.0%	\$ 0.1100 \$	307,890.00	\$ -	0.0%
-		\$ 389,760.19	s	7,323.45	1.9%			\$ 393,317.37	\$ 3,557.18	0.9%		\$ 30	5,504.00	\$ 2,186.63	0.6%		\$ 397,706.06	\$ 2,202.06	0.6%		399,933.11	\$ 2,227.0	0.6%
	13%	\$ 50.668.83	s	952.05	1.9%		13%	\$ 51,131.26	\$ 462.43	0.9%	139		51,415.52	\$ 2,186.63	0.6%	13%		\$ 2,202.06	0.6%	13% S		\$ 2,227.0	
	2370	\$ 440,429.02	s	8,275.50	1.9%	П		\$ 444,448.63	\$ 4,019.61	0.9%	137			\$ 2,470.89	0.6%	13%	\$ 449,407.85	\$ 2,488.33	0.6%	\$		\$ 2,516.5	
			\$	-					S -					\$ -				\$ -				s -	
-		\$ 440,429.02	\$	8,275.50	1.9%			\$ 444,448.63	\$ 4,019.61	0.9%		\$ 44	16,919.52	\$ 2,470.89	0.6%		\$ 449,407.85	\$ 2,488.33	0.6%	\$	451,924.41	\$ 2,516.5	7 0.6%
- 1		\$ 401,199.09	s	6,637.07	1.7%			\$ 404,756.27	\$ 3,557.18	0.9%		\$ 40	06,942.89	\$ 2,186.63	0.5%		\$ 409,144.95	\$ 2,202.06	0.5%		411,372.00	\$ 2,227.0	0.5%
	13%	\$ 52,155.88	s	862.82	1.7%	П	13%	\$ 52,618.31	\$ 462.43	0.9%	139	\$ 5	52,902.58	\$ 284.26	0.5%	13%	\$ 53,188.84	\$ 286.27	0.5%	13% \$	53,478.36	\$ 289.5	2 0.5%
		\$ 453,354.97	\$	7,499.89	1.7%	П		\$ 457,374.58	\$ 4,019.61	0.9%		\$ 45	59,845.47	\$ 2,470.89	0.5%		\$ 462,333.80	\$ 2,488.33	0.5%	\$	464,850.36	\$ 2,516.5	0.5%
		\$ 453,354.97	\$	7,499.89	1.7%			\$ 457,374.58	\$ 4,019.61	0.9%		\$ 45	9,845.47	\$ 2,470.89	0.5%		\$ 462,333.80	\$ 2,488.33	0.5%	\$	464,850.36	\$ 2,516.5	0.5%
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Barrie & Simcoe

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Stream Stream

Appendix 2-W Bill Impacts - Unmetered Scattered Load

C..... CI---- IIS

TOU / non-TOU: TOU

Consumption 150

			2015 Cu Board-Ap			2016 TEST		Imp 2016 TE 2015 E	ST vs.	2017 TEST		Imp: 2017 TE 2016 T	ST vs.	2018 TEST		Impact 2018 TEST vs. 2017 TEST		2019 TEST Propo		2019 TE 2018 T	ST vs.		ST YEAR 5	2020 T	pact TEST vs.
		Volume	Rate	Charge		Rate (\$)	Charge	\$ Change	% Change	Rate (\$)	Charge	\$ Change	% Change	Rate	Charge	\$ Change	% Change	Rate	Charge	\$ Change	% Change	Rate (\$)	Charge	\$ Change	% Change
Monthly Service Charge	Charge Unit	1 5	7.01	\$ 7.01		\$ 8.13	(\$) \$ 8.13	\$ 1.12	16.0%	\$ 9.07	(\$) \$ 9.07	\$ 0.94	11.6%	\$ 9.50	(\$) \$ 9.50	\$ 0.43	4.7%	\$ 9.90	\$ 9.90	\$ 0.40	4.2%	\$ 10.22	\$ 10.22	\$ 0.32	3.29
Smart Meter Rate Adder	Monthly	1 5		\$ 7.01		¢ 0.13	\$ 0.13	¢ 1.12	10.070	\$ 5.07	\$ 5.07	\$ 0.54	11.0%	\$ 5.50	\$ 5.50	6 0.43	4.770	\$ 5.50	\$ 5.50	\$ 0.40	4.270	¢ 10.22	\$ 10.22	0.32	3.2.
Recovery of CGAAP/CWIP Differential	Monthly	1 5		\$ 0.11		\$ 0.11	\$ 0.11		0.0%	\$ -	ė .	\$ (0.11)	-100.0%		¢ .	÷ -		÷ .	¢	\$ -		÷ -	\$ -		
ICM Rate Rider (2014)	Monthly	1 \$		\$ 0.04		\$ 0.11	¢ 0.11	\$ (0.04)		\$ -	ć	\$ (0.11)	-100.076		ė -	÷ -		è ·	÷ -	\$ -		÷ -	\$ -		
iciw nate niue: (2014)	Worlding	1 \$	-	\$ - \$ -		\$ - \$ -	\$ - \$ -	\$ -	-100.0%	\$ - \$ -	\$ - \$ -	\$ -		\$ - 5	\$ - \$ -	\$ -		\$ -	\$ - \$ -	\$ -		\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	150 \$		\$ 2.39		\$ 0.0184	\$ 2.76	\$ 0.38	15.7%	\$ 0.0206	s 3.09	\$ 0.33	12.0%	\$ 0.0216	\$ 3.24	\$ 0.15	4.9%	\$ 0.0224	s 3.36	\$ 0.12	3.7%	\$ 0.0232	\$ 3.48	\$ 0.12	3.69
Smart Meter Disposition Rider	per kWh	150 S		\$ -		\$ -	\$ -	s -		s -	\$ -	\$ -		\$ - 5	s -	s -		\$ -	\$ -	s -		s -	s -	s -	
LRAM & SSM Rate Rider	per kWh	150 \$		s -		š -	s -	s -		š -	s -	\$ -		\$ - 5	\$ -	š -		\$ -	s -	š -		š -	s -	s -	
ICM Rate Rider (2014)	per kWh	150 \$		\$ 0.02		Š -		\$ (0.02)	-100.0%	\$.	· -	\$ -		\$.		\$.		\$ -		ς .		ς .	· -	s -	
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kWh	150 \$	0.0001	\$ -		-\$ 0.0002	\$ (0.03)	\$ (0.03)		ė .	ς .	\$ 0.03	-100.0%	ě .	š .	ė .		¢ .	ς -	ė .		ė .	š -	ė .	
Account 1575	per kWh	150 \$		ė .		-\$ 0.0002 -\$ 0.0005	\$ (0.08)	\$ (0.08)		c	ć .	\$ 0.08	-100.0%		ė .	¢		¢	¢ .	¢		c	ς .	c	
ACCOUNT 1373	per kwiii	130 3	-	c		÷ 0.0003	¢ (0.00)	\$ (0.06)		\$ -	ć	\$ 0.08	-100.076		ė -	÷ -		÷ .	¢			÷ -	c		
		3	-	\$ -		\$ -	,	3 -		3 -	\$.	,		3 -	, .	3 -		\$ -	÷ -	3 -		3 -	s -	,	
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Sub-Total A (excluding pass through)				\$ 9.56			\$ 10.90	\$ 1.34			\$ 12.16	\$ 1.27	11.6%		\$ 12.74	\$ 0.58	4.8%		\$ 13.26	\$ 0.52	4.1%		\$ 13.70	\$ 0.44	3.39
Deferral/Variance Account Disposition Rate Rider (2014)	per kWh	150 -\$		\$ (0.09)		\$ -	\$ -	\$ 0.09	-100.0%	\$ -	\$ -	ş -		ş - Ş	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	ş -	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kWh	150 \$		\$ -		\$ 0.0002	\$ 0.03	\$ 0.03		\$ 0.0002	\$ 0.03	\$ -	0.0%	\$ - \$	\$ -	\$ (0.03)	-100.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
		\$	-	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ - \$	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
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		\$	-			\$ -				\$ -				\$ -				\$ -				\$ -			
Low Voltage Service Charge	per kWh	150 \$	0.0003	\$ 0.05		\$ 0.0005	\$ 0.08	\$ 0.03	66.7%	\$ 0.0005	\$ 0.08	\$ -	0.0%	\$ 0.0005	\$ 0.08	\$ -	0.0%	\$ 0.0005	\$ 0.08	\$ -	0.0%	\$ 0.0005	\$ 0.08	\$ -	0.09
Line Losses on Cost of Power		5.17		\$ -	5.54		\$ -	\$ -			\$ -	\$ -		5	\$ -	\$ -			\$ -	\$ -			\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 9.52			\$ 11.00	\$ 1.49			\$ 12.27	\$ 1.27	11.5%		\$ 12.82	\$ 0.55			\$ 13.34	\$ 0.52	4.1%		\$ 13.78	\$ 0.44	
RTSR - Network	per kWh		0.0072	\$ 1.12	156			\$ (0.03)		\$ 0.0069	\$ 1.07	\$ (0.02)	-1.4%	\$ 0.0068	\$ 1.06	\$ (0.02)		\$ 0.0067		\$ (0.02)	-1.5%	\$ 0.0066		\$ (0.02)	
RTSR - Line and Transformation Connection	per kWh	155 \$	0.0034	\$ 0.53	156	\$ 0.0035	\$ 0.54	\$ 0.02		\$ 0.0035	\$ 0.54	\$ -	0.0%	\$ 0.0035	\$ 0.54	\$ -	0.0%	\$ 0.0034	\$ 0.53	\$ (0.02)	-2.9%	\$ 0.0034		\$ -	0.09
Sub-Total C - Delivery (including Sub-Total B)				\$ 11.16			\$ 12.63	\$ 1.47	13.2%		\$ 13.88	\$ 1.25	9.9%	4	\$ 14.42	\$ 0.53	3.8%		\$ 14.91	\$ 0.49	3.4%		\$ 15.33	\$ 0.42	
Wholesale Market Service Charge (WMSC)	per kWh	155 \$	0.0044	\$ 0.68	156	\$ 0.0044	\$ 0.68	\$ 0.00	0.2%	\$ 0.0044	\$ 0.68	\$ -	0.0%	\$ 0.0044	\$ 0.68	\$ -	0.0%	\$ 0.0044	\$ 0.68	\$ -	0.0%	\$ 0.0044	\$ 0.68	\$ -	0.09
Rural and Remote Rate Protection (RRRP)	per kWh	155 \$	0.0013	\$ 0.20	156	\$ 0.0013	\$ 0.20	\$ 0.00	0.2%	\$ 0.0013	\$ 0.20	\$ -	0.0%	\$ 0.0013	\$ 0.20	\$ -	0.0%	\$ 0.0013	\$ 0.20	\$ -	0.0%	\$ 0.0013	\$ 0.20	\$ -	0.09
Standard Supply Service Charge	Monthly	1 \$	0.25	\$ 0.25		\$ 0.2500	\$ 0.25	\$ -	0.0%	\$ 0.2500	\$ 0.25	\$ -	0.0%	\$ 0.2500	\$ 0.25	\$ -	0.0%	\$ 0.2500	\$ 0.25	\$ -	0.0%	\$ 0.2500	\$ 0.25	\$ -	0.09
Debt Retirement Charge (DRC)	per kWh	150 \$	0.0070	\$ 1.05		\$ 0.0070	\$ 1.05	\$ -	0.0%	\$ 0.0070	\$ 1.05	\$ -	0.0%	\$ 0.0070	\$ 1.05	\$ -	0.0%	\$ 0.0070	\$ 1.05	\$ -	0.0%	\$ 0.0070	\$ 1.05	\$ -	0.09
TOU - Off Peak	per kWh	99 S	0.0800	\$ 7.94	100	\$ 0.0800	\$ 7.96	\$ 0.02	0.2%	\$ 0.0800	\$ 7.96	Ś -	0.0%	\$ 0.0800 \$	\$ 7.96	s -	0.0%	\$ 0.0800	\$ 7.96	s -	0.0%	\$ 0.0800		s -	0.09
TOU - Mid Peak	per kWh	28 \$		\$ 3.41		\$ 0.1220	\$ 3.42	\$ 0.01	0.2%	\$ 0.1220	\$ 3.42	\$ -	0.0%	\$ 0.1220 \$	\$ 3.42	š -	0.0%	\$ 0.1220	\$ 3.42	š -	0.0%	\$ 0.1220		s -	0.09
TOU - On Peak	per kWh	28 \$	0.1610	\$ 4.50		\$ 0.1610	\$ 4.51	\$ 0.01	0.2%	\$ 0.1610	\$ 4.51	\$ -	0.0%	\$ 0.1610	\$ 4.51	\$.	0.0%	\$ 0.1610	\$ 4.51	ς -	0.0%	\$ 0.1610		ς .	0.09
Energy - RPP - Tier 1	per kWh	150 \$		\$ 14.10	20	\$ 0.0940	\$ 14.10	\$ 0.01	0.0%	\$ 0.0940	\$ 14.10	s -	0.0%	\$ 0.0940	\$ 14.10	ė .	0.0%	\$ 0.0940	\$ 14.10	ė -	0.0%	\$ 0.0940		ė .	0.0
Energy - RPP - Tier 2	per kWh	0 \$		¢ -		\$ 0.1100	¢ .	ė .	0.070	\$ 0.1100	\$ 14.10	\$	0.070	\$ 0.1100	\$ 14.10	ė .	0.070	\$ 0.1100	\$ 14.10	ė .	0.070	\$ 0.1100		ė .	0.0
Lifetgy - ICT - Het 2	per Kvvii	0 3	0.1100	, .		\$ 0.1100	, .	3 .		\$ 0.1100	, .	3 -		3 0.1100 ,	,	\$ -		\$ 0.1100	, ·	\$ -		\$ 0.1100	, .	,	
Total Bill on TOU (before Taxes)				\$ 20.10			\$ 30.71	¢ 154	E 20/		\$ 31.96	\$ 1.05	4.1%		\$ 32.49	\$ 0.50	1.7%		\$ 32.98	\$ 0.40	1.5%		\$ 33.40	e 0.40	1.39
			4201	\$ 29.19		4001		\$ 1.51		4000		\$ 1.25				\$ 0.53		400/		\$ 0.49		4.00		\$ 0.42	
HST			13%			13%		\$ 0.20	5.2%	13%		\$ 0.16	4.1%	13%		\$ 0.07	1.7%	13%		\$ 0.06	1.5%	139		\$ 0.06	1.39
Total Bill (including HST)				\$ 32.99			\$ 34.70	\$ 1.71	5.2%		\$ 36.11	\$ 1.41	4.1%	\$	\$ 36.71	\$ 0.60	1.7%		\$ 37.27	\$ 0.55	1.5%		\$ 37.75	\$ 0.48	1.39
Ontario Clean Energy Benefit 1								\$ -				\$ -				\$ -				\$ -				\$ -	
Total Bill on TOU (including OCEB)				\$ 32.99			\$ 34.70	\$ 1.71	5.2%		\$ 36.11	\$ 1.41	4.1%		\$ 36.71	\$ 0.60	1.7%		\$ 37.27	\$ 0.55	1.5%		\$ 37.75	\$ 0.48	1.39
																\$ -				\$ -				\$ -	
Total Bill on RPP (before Taxes)		T	T	\$ 27.44			\$ 28.92	\$ 1.48	5.4%		\$ 30.17	\$ 1.25	4.3%	1	\$ 30.70	\$ 0.53	1.8%	1	\$ 31.19	\$ 0.49	1.6%		\$ 31.62	\$ 0.42	
HST TO LET WOT			13%	\$ 3.57 \$ 31.01		13%		\$ 0.19		13%		\$ 0.16	4.3%	13%		\$ 0.07	1.8%	13%		\$ 0.06	1.6%	13%	\$ 4.11	\$ 0.06	
Total Bill (including HST)				\$ 31.01			\$ 32.68	\$ 1.67	5.4%		\$ 34.09	\$ 1.41	4.3%		\$ 34.70	\$ 0.60	1.8%		\$ 35.25	\$ 0.55	1.6%		\$ 35.73	\$ 0.48	1.49
								6 4.07	E 40/			9 -	4.00/		\$ 34.70	\$ 0.60	1.8%		¢ 25.05	0 0.55	4 00/			\$ 0.48	1.49
Ontario Clean Energy Benefit 1																									
Ontario Clean Enerov Benefit Total Bill on RPP (including OCEB)				\$ 31.01			\$ 32.68	\$ 1.67	5.4%		\$ 34.09	\$ 1.41	4.3%	,	\$ 34.70	\$ 0.60	1.078		\$ 35.25	\$ 0.55	1.6%		\$ 35.73	\$ 0.46	
Ontario Clean Energy Benefit 1 Total Bill on RPP (including OCEB)				\$ 31.01			\$ 32.68	\$ 1.67	5.4%		\$ 34.09	\$ 1.41	4.3%		\$ 34.70	\$ 0.60	1.0%		\$ 35.25	\$ 0.55	1.6%		\$ 35.73	\$ 0.46	

Barrie & Simcoe

Date:

Appendix 2-W Bill Impacts - Street Lighting

TOU / non-TOU: TOU
Consumption
Load

			2015 (Board-A	current		2016 TEST Propo		Imp 2016 TE 2015 E	ST vs.		EST YEAR 2	Imp 2017 TE 2016	ST vs.		EST YEAR 3	Impac 2018 TES 2017 TE	T vs.		EST YEAR 4	Imp 2019 TE 2018 T	ST vs.		EST YEAR 5	Impact 2020 TEST vs. 2019 TEST	
		Volume	Rate	Charge		Rate	Charge		% Change	Rate	Charge	\$ Change	% Change	Rate	Charge		% Change	Rate	Charge	\$ Change	% Change	Rate	Charge		hange
Monthly Service Charge	Charge Unit Monthly	1	(\$)	(\$) 5 1.26		(\$)	1.26		0.0%	(\$)	\$ 1.26		0.0%	\$ 1.18	(\$) S 1.18	\$ (0.08)	-6.3%	\$ 1.22	(\$) \$ 1.22	\$ 0.04	3.4%	(\$)	\$ 1.26	\$ 0.04	3.3%
Smart Meter Rate Adder	Monthly	1	\$ 1.26	2 1.20	\$	1.26 \$	1.20	\$ -	0.0%	\$ 1.26	\$ 1.20 ¢	\$ -	0.0%	\$ 1.18	\$ 1.10 ¢	\$ (0.08)	-0.5%	\$ 1.22	j 1.22	\$ 0.04	3.470	\$ 1.26	\$ 1.20 ¢ -	\$ 0.04	3.370
Recovery of CGAAP/CWIP Differential	Monthly	1	-	5 0.02	خ د	0.02 \$	0.02	÷ -	0.0%	÷ -	ė	\$ (0.02)	-100.0%	ş -	ė	÷ -		ş -	ė	÷ .		ş -	ė .	÷ -	
ICM Rate Rider (2014)	Monthly	1		5 0.01	خ د	0.02	0.02	\$ (0.01)	-100.0%	÷ -	š -	\$ (0.02)	-100.076	ş -	ė	÷ -		ş -	ė	÷ .		ş -	s -	÷ -	
icivi nate nider (2014)	iviolitiliy	1		0.01	\$	- 3		\$ (0.01)	-100.0%	÷ -	÷ -	\$ -		ş -	÷ .	÷ -		ş -	÷ .	÷ -		÷ -	ė .	ş -	
		1	÷ -		خ د	- 0		÷ -		÷ -	ς .	÷ -		ş -	ė	÷ -		ş -	ė	÷ -		ş -	ė .	÷ -	
Distribution Volumetric Rate	per kW	1	\$ 6.6546	6.65	\$	6.6746 \$	6.67	\$ 0.02	0.3%	\$ 6.6660	7	\$ (0.01)	-0.1%	\$ 6.1971	\$ 6.20	S (0.47)	-7.0%	\$ 6.5097	\$ 6.51	\$ 0.31	5.0%	\$ 6,6446	\$ 6.64	\$ 0.13	2.1%
Smart Meter Disposition Rider	per kW	1	\$ 0.0340	5 0.03	خ د	0.0740 \$	0.07	\$ 0.02	0.376	\$ 0.0000	\$ 0.07	\$ (0.01)	-0.176	\$ 0.19/1	÷ 0.20	\$ (0.47)	-7.0%	\$ 6.3097	6	\$ 0.51	3.0%	\$ 0.0446	\$ 0.04	\$ U.15	2.170
LRAM & SSM Rate Rider	per kW	1	-		خ د	- 0		÷ -		÷ -	ς .	s -		ş -	ė	÷ -		ş -	ė	÷ .		ş -	ς .	÷ -	
ICM Rate Rider (2014)	per kW	1	7	5 0.03	٥	- 4		\$ (0.03)	-100.0%	÷ .	š -	s -		\$ - ¢ .	4	÷ .		÷ .	š .	÷ .		÷ .	š -	\$ - c	
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kW	1		5 0.05	ė	0.1442 \$	(0.14)	\$ (0.14)	100.070	ė .	š .	\$ 0.14	-100.0%	ė .	š .	ė .		ė .	š .	ė .		ė .	š .	ė .	
Account 1575	per kW	1	ė .		-\$	0.2429 \$	(0.24)	\$ (0.24)		ė .	š .	\$ 0.24	-100.0%	ė .	š .	ė .		ė .	š .	ė .		ė .	š .	ė .	
Account 1979	per kw	-	š .		Š	5.2423	(\$ (0.24)		š .	š -	\$ -		š .	š -	š .		έ .	š -	š .		š .	š -	š .	
			š .		Š			š .		š .	š -	š -		š .	š -	š .		έ .	š -	š .		š .	š -	š .	
			š -		Š			š .		š -	š -	š -		š .	š -	š .		έ .	š -	š .		š .	š -	š .	
			š -	· • -	é	. \$	_	Š -		š .	s -	Š -		š -	s -	\$ -	- 11	š -	s -	s .		š -	Š -	\$ -	
Sub-Total A (excluding pass through)			-	5 7.98	,	Ś	7.57	\$ (0.41)	-5.2%	*	\$ 7.93	\$ 0.36	4.7%		\$ 7.38	\$ (0.55)	-6.9%	•	\$ 7.73	\$ 0.35	4.8%		\$ 7.90	\$ 0.17	2.3%
Deferral/Variance Account Disposition Rate Rider (2014)	per kW	1 -	\$ 0.2002	\$ (0.20)	Ś	- \$	-	\$ 0.20	-100.0%	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kW	1	\$ -	\$ -	-\$	0.2386 \$	(0.24)	\$ (0.24)		·\$ 0.2386	\$ (0.24)	\$ -	0.0%	\$ -	\$ -	\$ 0.24	-100.0%	\$ -	\$ -	s -		\$ -	\$ -	\$ -	
Disposition of Global Adjustment Sub-Account (2014)	per kW	1 -	\$ 0.0653	\$ (0.07)	Ś	- \$		\$ 0.07	-100.0%		\$ -	\$ -		\$ -	\$ -	s -		\$ -	\$ -	s -		\$ -	\$ -	\$ -	
Disposition of Global Adjustment Sub-Account (2016)	per kW	1		\$ -	Ś	0.4070 \$	0.41	\$ 0.41		\$ 0.4070	\$ 0.41	\$ -	0.0%	\$ -	\$ -	\$ (0.41)	-100.0%	\$ -	\$ -	s -		\$ -	\$ -	\$ -	
		1	s -	\$ -	Ś	-				Ś -				\$ -		, , ,		\$ -	-			\$ -			
			\$ -		\$	-				\$ -				\$ -				\$ -				\$ -			
			\$ -		\$	-				\$ -				\$ -				\$ -				\$ -			
Low Voltage Service Charge	per kW	1	\$ 0.0917	\$ 0.09	\$	0.1287 \$	0.13	\$ 0.04	40.3%	\$ 0.1288	\$ 0.13	\$ 0.00	0.1%	\$ 0.1288	\$ 0.13	\$ -	0.0%	\$ 0.1289	\$ 0.13	\$ 0.00	0.1%	\$ 0.1288	\$ 0.13	\$ (0.00)	-0.1%
Line Losses on Cost of Power		9.66		\$ -	10.33	\$	-	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -	
				\$ -				\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 7.81		\$	7.86	\$ 0.06			\$ 8.22	\$ 0.36			\$ 7.51	\$ (0.72)	-8.7%		\$ 7.86	\$ 0.35	4.7%		\$ 8.03		2.2%
RTSR - Network	per kW		\$ 2.2203	\$ 2.22	1 \$	2.7831 \$	2.78			\$ 2.9431				\$ 3.1323		\$ 0.19		\$ 3.1753					\$ 3.24	\$ 0.06	2.0%
RTSR - Line and Transformation Connection	per kW	1	\$ 0.9503	\$ 0.95	1 \$	1.2745 \$	1.27	\$ 0.32		\$ 1.3520				\$ 1.4435		\$ 0.09	6.8%	\$ 1.4681	\$ 1.47		1.7%		\$ 1.50		2.3%
Sub-Total C - Delivery (including Sub-Total B)				10.98		\$	11.92	\$ 0.95			\$ 12.52				\$ 12.08	\$ (0.44)	-3.5%		\$ 12.50	\$ 0.42			\$ 12.77	\$ 0.27	2.2%
Wholesale Market Service Charge (WMSC)	per kWh	290		5 1.27	290 \$	0.0044 \$	1.28	\$ 0.00	0.2%	\$ 0.0044		\$ -	0.0%	\$ 0.0044		\$ -	0.0%	\$ 0.0044	\$ 1.28		0.0%		\$ 1.28	\$ -	0.0%
Rural and Remote Rate Protection (RRRP)	per kWh	290	\$ 0.0013	5 0.38	290 \$	0.0013 \$	0.38	\$ 0.00	0.2%	\$ 0.0013		\$ -	0.0%	\$ 0.0013		\$ -	0.0%	\$ 0.0013	\$ 0.38		0.0%		\$ 0.38	\$ -	0.0%
Standard Supply Service Charge	Monthly	1 :		5 0.25	\$	0.2500 \$	0.25	ş -	0.0%	\$ 0.2500		Ş -	0.0%	\$ 0.2500		Ş -	0.0%	\$ 0.2500	\$ 0.25		0.0%		\$ 0.25		0.0%
Debt Retirement Charge (DRC) TOU - Off Peak	per kWh	280	\$ 0.0070	5 1.96 5 14.83	185.8 \$	0.0070 \$	1.96 14.86	\$ -	0.0%	\$ 0.0070		Ş -	0.0%	\$ 0.0070		Ş -	0.0%	\$ 0.0070	\$ 1.96 \$ 14.86		0.0%		\$ 1.96 \$ 14.86	\$ -	0.0%
TOU - Ort Peak TOU - Mid Peak	per kWh	185.4 52.1	\$ 0.0800			0.0800 \$		\$ 0.03	0.2%	\$ 0.0800		\$ -	0.0%	\$ 0.0800		ş -	0.0%	\$ 0.0800			0.0%			Ş -	0.0%
	per kWh		\$ 0.1220	5 6.36	52.3 \$	0.1220 \$	6.38	\$ 0.01	0.2%	\$ 0.1220		\$ -	0.0%	\$ 0.1220		\$ -		\$ 0.1220		\$ -			\$ 6.38	\$ -	
TOU - On Peak	per kWh	52.1	\$ 0.1610	\$ 8.39 \$ 26.32	52.3 \$	0.1610 \$	8.41 26.32	\$ 0.02	0.2%	\$ 0.1610		\$ -	0.0%	\$ 0.1610		\$ -	0.0%	\$ 0.1610	\$ 8.41 \$ 26.32	\$ -	0.0%		\$ 8.41 \$ 26.32	\$ -	0.0%
Energy - RPP - Tier 1	per kWh per kWh	280	\$ 0.0940	20.32	\$	0.0940 \$ 0.1100 \$	26.32	\$ -	0.0%	\$ 0.0940		\$ -	0.0%	\$ 0.0940		\$ -	0.0%	\$ 0.0940		\$ -	0.0%	+		\$ -	0.0%
Energy - RPP - Tier 2	per kvvn	-	\$ 0.1100	-	\$	0.1100 \$	-	\$ -		\$ 0.1100	\$ -	\$ -		\$ 0.1100	\$ -	\$ -		\$ 0.1100	\$ -	\$ -		\$ 0.1100	\$ -	\$ -	_
									2.00				1.00/			\$ -	2.22/			\$ -	2.00/			\$ -	
Total Bill on TOU (before Taxes) HST			4.200	44.42		420/ 6	45.44	\$ 1.02		430/	\$ 46.04	\$ 0.60	1.3%	420/	\$ 45.60	\$ (0.44)	-0.9%	420/	\$ 46.02	\$ 0.42			\$ 46.29	\$ 0.27	0.6%
Total Bill (including HST)			13%	5.77 50.20		13% \$	5.91 51.35	\$ 0.13		13%	\$ 5.98 \$ 52.02	\$ 0.08 \$ 0.67	1.3%	13%		\$ (0.06)	-0.9%	13%	\$ 5.98 \$ 52.00		0.9%		\$ 6.02 \$ 52.31		0.6%
Ontario Clean Energy Benefit 1				\$ 50.20		•	51.35	\$ 1.15	2.3%		\$ 52.02	\$ 0.67	1.3%		\$ 51.53	\$ (0.49)	-0.9%		\$ 52.00	\$ 0.47	0.9%		\$ 52.31	\$ 0.31	0.6%
Total Bill on TOU (including OCEB)				\$ 50.20			51.35	\$ 1.15	2.3%		\$ 52.02	\$ 0.67	1.3%		\$ 51.53	\$ (0.49)	-0.9%		\$ 52.00	\$ 0.47	0.9%		\$ 52.31	\$ 0.31	0.6%
Total Bill Of 100 (including OCEB)				3 30.20		•	31.33	\$ 1.15	2.3%		\$ 52.02	\$ 0.67	1.376		\$ 31.33	\$ (0.49)	-0.9%		\$ 52.00	\$ 0.47	0.9%		\$ 52.51	\$ 0.31	0.076
Total Bill on RPP (before Taxes)				41.16			42.11	\$ 0.95	2.3%		\$ 42.70	\$ 0.60	1.4%		\$ 42.27	\$ (0.44)	-1.0%		\$ 42.69	\$ 0.42	1.0%		\$ 42.96	\$ 0.27	0.6%
HST			13%	5.35		13% \$	5.47	\$ 0.12	2.3%	13%		\$ 0.08	1.4%	13%		\$ (0.06)	-1.0%	13%			1.0%		\$ 5.58	\$ 0.04	0.6%
Total Bill (including HST)			10,0	46.51		\$	47.58	\$ 1.07	2.3%	1070	\$ 48.25	\$ 0.67	1.4%	1070	\$ 47.76	\$ (0.49)	-1.0%	1070	\$ 48.24	\$ 0.47	1.0%		\$ 48.54		0.6%
Ontario Clean Energy Benefit 1								\$ -				\$ -				S -				\$ -				\$ -	
Total Bill on RPP (including OCEB)				\$ 46.51		\$	47.58	\$ 1.07	2.3%		\$ 48.25	\$ 0.67	1.4%		\$ 47.76	\$ (0.49)	-1.0%		\$ 48.24	\$ 0.47	1.0%		\$ 48.54	\$ 0.31	0.6%
		-									т				1				т						
Loss Factor (%)			3.45%			3.69%			ļ	3.69%	l			3.69%	1		Į.	3.69%	l			3.69%			

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Appendix A-2-3

TO RATE ORDER

PowerStream Inc.

Proposed 2016 Electrcity Distribution Rates

EB-2015-0103

January 1, 2016

EB-2015-0003 Section A Tab 2 Schedule 3 Page 2 of 70 Filed: August 21, 2015

PowerStream Inc.TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0103

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Multi-unit residential establishments such as apartment buildings supplied through one service (bulk metered) shall be classified 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.

Service Charge Rate Rider for Recovery of CGAAP/CWIP Differential - efective until December 31, 2016	\$	14.65 0.20
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.20
Distribution Volumetric Rate	\$/kWh	0.0162
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Sub-Account (2016) - effective until December 31, 2017 Applicable only for Non-RPP Customers	\$/kWh	0.0011
Rate Rider for Disposition of Deferral/Variance Account (2016) - effective until December 31, 2017	\$/kWh	0.0001
Rate Rider for Recovery of Lost Revenenue Adjustment Mechanism Variance Account	*	
(2013 balance) - effective until December 31, 2016	\$/kWh	(0.0001)
Rate Rider for Recovery of Stranded Meter Assets (2016) - effective until December 31, 2016	\$/kWh	0.0001
Rate Rider for Recovery of Account 1575 - effective until December 31, 2016	\$/kWh	(0.0005)

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RESIDENTIAL SERVICE CLASSIFICATION

Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh \$/kWh	0.0080 0.0037
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge Standard Supply Service - Administrative Charge (if applicable)	\$/kWh \$/kWh \$	0.0044 0.0013 0.25

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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

Service Charge Rate Rider for Recovery of CGAAP/CWIP Differential - in effect until December 31, 2016	\$ \$	30.25 0.55
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0161
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Sub-Account (2016) - effective until December 31, 2017		
Applicable only for Non-RPP Customers	\$/kWh	0.0011
Rate Rider for Disposition of Deferral/Variance Account (2016) - effective until December 31, 2017 Rate Rider for Recovery of Lost Revenenue Adjustment Mechanism Variance Account	\$/kWh	0.0002
(2013 balance) - effective until December 31, 2016	\$/kWh	0.0001
Rate Rider for Recovery of Stranded Meter Assets (2016) - effective until December 31, 2016	\$/kWh	0.0002
Rate Rider for Recovery of Account 1575 - effective until December 31, 2016	\$/kWh	(0.0003)
MONTHLY RATES AND CHARGES - Delivery Component		
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0032
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

EB-2015-0003 Section A Tab 2 Schedule 3 Page 5 of 70 Filed: August 21, 2015

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW, both regular and interval metered. 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.

Service Charge	\$	138.48
Rate Rider for Recovery of CGAAP/CWIP Differential - in effect until December 31, 2016	\$	6.99
Distribution Volumetric Rate	\$/kW	3.9398
Low Voltage Service Rate	\$/kW	0.1589
Rate Rider for Disposition of Global Adjustment Sub-Account (2016) - effective until December 31, 2017		
Applicable only for Non-RPP Customers	\$/kW	0.4262
Rate Rider for Disposition of Deferral/Variance Account (2016) - effective until December 31, 2017 Rate Rider for Recovery of Lost Revenenue Adjustment Mechanism Variance Account	\$/kW	0.0321
(2013 balance) - effective until December 31, 2016	\$/kW	(0.0126)
Rate Rider for Recovery of Account 1575 - effective until December 31, 2016	\$/kW	(0.0584)
MONTHLY RATES AND CHARGES - Delivery Component		
Retail Transmission Rate - Network Service Rate	\$/kW	2.8864
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2405
Retail Transmission Rate - Network Service Rate - Interval-Metered	\$/kW	3.0257
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval-Metered	\$/kW	1.3422
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

EB-2015-0003 Section A Tab 2 Schedule 3 Page 6 of 70 Filed: August 21, 2015

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

Service Charge	\$	5,966.29
Rate Rider for Recovery of CGAAP/CWIP Differential - in effect until December 31, 2016	\$	104.59
Distribution Volumetric Rate	\$/kW	2.0704
Low Voltage Service Rate	\$/kW	0.1629
	*	
Rate Rider for Disposition of Deferral/Variance Account (2016) - effective until December 31, 2017	\$/kW	0.0168
Rate Rider for Recovery of Lost Revenenue Adjustment Mechanism Variance Account		
(2013 balance) - effective until December 31, 2016	\$/kW	(0.0353)
Rate Rider for Recovery of Account 1575 - effective until December 31, 2016	\$/kW	(0.0345)
MONTHLY RATES AND CHARGES - Delivery Component		
Retail Transmission Rate - Network Service Rate	\$/kW	3.46900
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.28880
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0044
Standard Supply Service - Administrative Charge (if applicable)	\$	0.0013
Standard Supply Service - Administrative Charge (if applicable)	Ψ	0.23

EB-2015-0003 Section A Tab 2 Schedule 3 Page 7 of 70 Filed: August 21, 2015

STANDBY POWER SERVICE CLASSIFICATION

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

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount \$/kW (e.g. nameplate rating of the generation facility).

2.7584

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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose average monthly peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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.

Service Charge (per connection)	\$	8.13
Rate Rider for Recovery of CGAAP/CWIP Differential - in effect until December 31, 2016	\$	0.11
Distribution Volumetric Rate	\$/kWh	0.0184
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Sub-Account (2016) - effective until December 31, 2017		
Applicable only for Non-RPP Customers	\$/kWh	0.0011
Rate Rider for Disposition of Deferral/Variance Account (2016) - effective until December 31, 2017	\$/kWh	0.0002
Rate Rider for Recovery of Lost Revenenue Adjustment Mechanism Variance Account	**	
(2013 balance) - effective until December 31, 2016	\$/kWh	(0.0002)
Rate Rider for Recovery of Account 1575 - effective until December 31, 2016	\$/kWh	(0.0005)
MONTHLY DATES AND CHARGES. Delivery Common and		
MONTHLY RATES AND CHARGES - Delivery Component		
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0035
MONTHLY DATES AND SHAPSES BY LAND SHAPE		
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

EB-2015-0003 Section A Tab 2 Schedule 3 Page 9 of 70 Filed: August 21, 2015

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an unmetered lighting load supplied to a sentinel light. 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.

Service Charge (per connection)	\$	3.96
Rate Rider for Recovery of CGAAP/CWIP Differential - in effect until December 31, 2016	\$	0.09
Distribution Volumetric Rate	\$/kW	9.2875
Low Voltage Service Rate	\$/kW	0.1169
2011 Follogo Col 100 Hall	Ψ	011.00
Rate Rider for Disposition of Global Adjustment Sub-Account (2016) - effective until December 31, 2017		
Applicable only for Non-RPP Customers	\$/kW	0.4411
Rate Rider for Disposition of Deferral/Variance Account (2016) - effective until December 31, 2017	\$/kW	0.0212
Rate Rider for Recovery of Lost Revenenue Adjustment Mechanism Variance Account		
(2013 balance) - effective until December 31, 2016	\$/kW	(0.1661)
Rate Rider for Recovery of Account 1575 - effective until December 31, 2016	\$/kW	(0.2446)
MONTHLY RATES AND CHARGES - Delivery Component		
Retail Transmission Rate - Network Service Rate	\$/kW	2.2468
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.9194
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

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STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

Service Charge (per connection)	\$	1.26
Rate Rider for Recovery of CGAAP/CWIP Differential - in effect until December 31, 2016	\$	0.02
Distribution Volumetric Rate	\$/kW	6.6746
Low Voltage Service Rate	\$/kW	0.1287
Rate Rider for Disposition of Global Adjustment Sub-Account (2016) - effective until December 31, 2017		
Applicable only for Non-RPP Customers	\$/kW	0.4070
Rate Rider for Disposition of Deferral/Variance Account (2016) - effective until December 31, 2017	\$/kW	(0.2386)
Rate Rider for Recovery of Lost Revenenue Adjustment Mechanism Variance Account		
(2013 balance) - effective until December 31, 2016	\$/kW	(0.1442)
Rate Rider for Recovery of Account 1575 - effective until December 31, 2016	\$/kW	(0.2429)
MONTHLY RATES AND CHARGES - Delivery Component		
Retail Transmission Rate - Network Service Rate	\$/kW	2.7831
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2745
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

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MICROFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. 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 \$ 5.40

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$ 15.00
Statement of Account	\$ 15.00
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
Returned cheque (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
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$ 30.00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter - during regular hours (for non-payment)	\$	65.00
Disconnect/Reconnect at meter - after regular hours (for non-payment)	\$	185.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35
Temporary Service – Install & remove – overhead – no transformer	\$	500.00

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RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

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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	1.0369
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0266
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

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PowerStream Inc.

Proposed 2017 Electrcity Distribution Rates

EB-2015-0103

January 1, 2017

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PowerStream Inc. TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2015-0103

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Multi-unit residential establishments such as apartment buildings supplied through one service (bulk metered) shall be classified 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.

Service Charge	\$	19.53
Rate Rider for Recovery of CGAAP/CWIP Differential - efective until December 31, 2016	\$	0.00
Distribution Volumetric Rate	\$/kWh	0.0136
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Sub-Account (2016) - effective until December 31, 2017		
Applicable only for Non-RPP Customers	\$/kWh	0.0011
Rate Rider for Disposition of Deferral/Variance Account (2016) - effective until December 31, 2017	\$/kWh	0.0002

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RESIDENTIAL SERVICE CLASSIFICATION

MONTHLY RATES AND CHARGES - Delivery Component

Standard Supply Service - Administrative Charge (if applicable)

Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh \$/kWh	0.0082 0.0038
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge	\$/kWh \$/kWh	0.0044 0.0013

\$

0.25

EB-2015-0003 Section A Tab 2 Schedule 3 Page 18 of 70 Filed: August 21, 2015

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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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 Rate Rider for Recovery of CGAAP/CWIP Differential - in effect until December 31, 2016	\$ \$	30.26 0.00
Distribution Volumetric Rate Low Voltage Service Rate	\$/kWh \$/kWh	0.0193 0.0004
Rate Rider for Disposition of Global Adjustment Sub-Account (2016) - effective until December 31, 2017 Applicable only for Non-RPP Customers Rate Rider for Disposition of Deferral/Variance Account (2016) - effective until December 31, 2017	\$/kWh \$/kWh	0.0011 0.0002

MONTHLY RATES AND CHARGES - Delivery Component

Retail Transmission Rate - Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0033

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

EB-2015-0003 Section A Tab 2 Schedule 3 Page 19 of 70 Filed: August 21, 2015

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW, both regular and interval metered. 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	\$	138.48
Rate Rider for Recovery of CGAAP/CWIP Differential - in effect until December 31, 2016	\$	0.00
Distribution Valuation Date	Φ // -\ A /	4 4757
Distribution Volumetric Rate	\$/kW	4.4757
Low Voltage Service Rate	\$/kW	0.1589
Rate Rider for Disposition of Global Adjustment Sub-Account (2016) - effective until December 31, 2017		
Applicable only for Non-RPP Customers	\$/kW	0.4262
Rate Rider for Disposition of Deferral/Variance Account (2016) - effective until December 31, 2017	\$/kW	0.0321

MONTHLY RATES AND CHARGES - Delivery Component

Retail Transmission Rate - Network Service Rate	\$/kW	2.9268
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2618
Retail Transmission Rate - Network Service Rate - Interval-Metered	\$/kW	3.0681
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval-Metered	\$/kW	1 3652

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

EB-2015-0003 Section A Tab 2 Schedule 3 Page 20 of 70 Filed: August 21, 2015

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

Service Charge	\$	5,966.29
Rate Rider for Recovery of CGAAP/CWIP Differential - in effect until December 31, 2016	\$	0.00
Distribution Volumetric Rate	\$/kW	2.4026
Low Voltage Service Rate	\$/kW	0.1630
Rate Rider for Disposition of Deferral/Variance Account (2016) - effective until December 31, 2017	\$/kW	0.0168
	**	
MONTHLY RATES AND CHARGES - Delivery Component		
Retail Transmission Rate - Network Service Rate	\$/kW	3.53610
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.31780
MONTHLY DATES AND CHARCES Descriptory Component		
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

EB-2015-0003 Section A Tab 2 Schedule 3 Page 21 of 70 Filed: August 21, 2015

STANDBY POWER SERVICE CLASSIFICATION

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

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount \$/kW (e.g. nameplate rating of the generation facility).

2.7584

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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose average monthly peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

\$	9.07
\$	0.00
\$/kWh	0.0206
\$/kWh	0.0005
\$/kWh	0.0011
\$/kWh	0.0002
	\$ \$/kWh \$/kWh \$/kWh

MONTHLY RATES AND CHARGES - Delivery Component

Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0035

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

EB-2015-0003 Section A Tab 2 Schedule 3 Page 23 of 70 Filed: August 21, 2015

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an unmetered lighting load supplied to a sentinel light. 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.

Service Charge (per connection) Rate Rider for Recovery of CGAAP/CWIP Differential - in effect until December 31, 2016	\$ \$	4.43 0.00
Distribution Volumetric Rate Low Voltage Service Rate	\$/kW \$/kW	10.4066 0.1170
Rate Rider for Disposition of Global Adjustment Sub-Account (2016) - effective until December 31, 2017 Applicable only for Non-RPP Customers Rate Rider for Disposition of Deferral/Variance Account (2016) - effective until December 31, 2017	\$/kW \$/kW	0.4411 0.0212
MONTHLY RATES AND CHARGES - Delivery Component		
Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW \$/kW	2.2743 0.9336
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge Standard Supply Service - Administrative Charge (if applicable)	\$/kWh \$/kWh \$	0.0044 0.0013 0.25

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STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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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

Standard Supply Service - Administrative Charge (if applicable)

Service Charge (per connection)	\$	1.26
Rate Rider for Recovery of CGAAP/CWIP Differential - in effect until December 31, 2016	\$	0.00
Part Carlot But	Φ // .\ A /	6.6660
Distribution Volumetric Rate	\$/kW	
Low Voltage Service Rate	\$/kW	0.1288
Rate Rider for Disposition of Global Adjustment Sub-Account (2016) - effective until December 31, 2017		
Applicable only for Non-RPP Customers	\$/kW	0.4070
Rate Rider for Disposition of Deferral/Variance Account (2016) - effective until December 31, 2017	\$/kW	(0.2386)
MONTHLY RATES AND CHARGES - Delivery Component		
MONTHLI RATES AND CHARGES - Delivery Component		
Retail Transmission Rate - Network Service Rate	\$/kW	2.9431
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3520
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Nural Nate i Tote Giloti Orialige	Ψ/ΚΥΥΙΙ	0.0013

\$

0.25

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge \$ 5.40

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

Arrears certificate	\$ 15.00
Statement of Account	\$ 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
Returned cheque (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
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$ 30.00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter - during regular hours (for non-payment)	\$	65.00
Disconnect/Reconnect at meter - after regular hours (for non-payment)	\$	185.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35
Temporary Service – Install & remove – overhead – no transformer	\$	500.00

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RETAIL SERVICE CHARGES (if applicable)

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

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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

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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	1.0369
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0243
Total Loss Factor – Primary Metered Customer > 5.000 kW	1.0045

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PowerStream Inc.

Proposed 2018 Electrcity Distribution Rates

EB-2015-0103

January 1, 2018

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PowerStream Inc. TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2015-0103

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Multi-unit residential establishments such as apartment buildings supplied through one service (bulk metered) shall be classified 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.

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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.

Service Charge	\$	23.54	
Distribution Volumetric Rate	\$/kWh	0.0095	
Low Voltage Service Rate	\$/kWh	0.0005	

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RESIDENTIAL SERVICE CLASSIFICATION

MONTHLY RATES AND CHARGES - Delivery Component

Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh \$/kWh	0.0083 0.0039
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge Standard Supply Service - Administrative Charge (if applicable)	\$/kWh \$/kWh \$	0.0044 0.0013 0.25

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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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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	\$	30.26
Distribution Volumetric Rate	\$/kWh	0.0208
Low Voltage Service Rate	\$/kWh	0.0004

Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh \$/kWh	0.0074 0.0033
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

EB-2015-0003 Section A Tab 2 Schedule 3 Page 33 of 70 Filed: August 21, 2015

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW, both regular and interval metered. 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

Service Charge	\$	138.48
Distribution Volumetric Rate	\$/kW	4.7238
	·	4.7230
Low Voltage Service Rate	\$/kW	0.1590

MONTHLY RATES AND CHARGES - Delivery Component

Retail Transmission Rate - Network Service Rate	\$/kW	2.9691
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2842
Retail Transmission Rate - Network Service Rate - Interval-Metered	\$/kW	3.1125
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval-Metered	\$/kW	1.3894

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

EB-2015-0003 Section A Tab 2 Schedule 3 Page 34 of 70 Filed: August 21, 2015

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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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.

Service Charge	\$	5,966.29
Distribution Volumetric Rate Low Voltage Service Rate	\$/kW \$/kW	2.6113 0.1631
MONTHLY RATES AND CHARGES - Delivery Component		
Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW \$/kW	3.60980 1.34960
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge Standard Supply Service - Administrative Charge (if applicable)	\$/kWh \$/kWh \$	0.0044 0.0013 0.25

EB-2015-0003 Section A Tab 2 Schedule 3 Page 35 of 70 Filed: August 21, 2015

STANDBY POWER SERVICE CLASSIFICATION

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

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount \$/kW (e.g. nameplate rating of the generation facility).

EB-2015-0003 Section A Tab 2 Schedule 3 Page 36 of 70 Filed: August 21, 2015

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose average monthly peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.50
Distribution Volumetric Rate	\$/kWh	0.0216
Low Voltage Service Rate	\$/kWh	0.0005

Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh \$/kWh	0.0068 0.0035
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

EB-2015-0003 Section A Tab 2 Schedule 3 Page 37 of 70 Filed: August 21, 2015

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.64
Distribution Volumetric Rate	\$/kW	10.9237
Low Voltage Service Rate	\$/kW	0.1170

mortile rate and character bentery component		
Retail Transmission Rate - Network Service Rate	\$/kW	2.3047
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.9491
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

EB-2015-0003 Section A Tab 2 Schedule 3 Page 38 of 70 Filed: August 21, 2015

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.18
Distribution Volumetric Rate	\$/kW	6.1971
Low Voltage Service Rate	\$/kW	0.1288

MONTHLY RATES AND CHARGES - Delivery Component

Standard Supply Service - Administrative Charge (if applicable)

, component	
Retail Transmission Rate - Network Service Rate \$/kW	3.1323
Retail Transmission Rate - Line and Transformation Connection Service Rate \$/kW	1.4435
MONTHLY RATES AND CHARGES - Regulatory Component	
Wholesale Market Service Rate \$/kWh	0.0044
Rural Rate Protection Charge \$/kWh	0.0013

\$

EB-2015-0003 Section A Tab 2 Schedule 3 Page 39 of 70 Filed: August 21, 2015

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

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$ 15.00
Statement of Account	\$ 15.00
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
Returned cheque (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
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$ 30.00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter - during regular hours (for non-payment)	\$	65.00
Disconnect/Reconnect at meter - after regular hours (for non-payment)	\$	185.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35
Temporary Service – Install & remove – overhead – no transformer	\$	500.00

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RETAIL SERVICE CHARGES (if applicable)

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

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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

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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	1.0369
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0243
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

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PowerStream Inc.

Proposed 2019 Electrcity Distribution Rates

EB-2015-0103

January 1, 2019

EB-2015-0003 Section A Tab 2 Schedule 3 Page 44 of 70

Filed: August 21, 2015

PowerStream Inc.
TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2015-0103

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Multi-unit residential establishments such as apartment buildings supplied through one service (bulk metered) shall be classified 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.

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Service Charge	\$	27.53
Distribution Volumetric Rate	\$/kWh	0.0049
Low Voltage Service Rate	\$/kWh	0.0005

EB-2015-0003 Section A Tab 2 Schedule 3 Page 45 of 70 Filed: August 21, 2015

RESIDENTIAL SERVICE CLASSIFICATION

MONTHLY RATES AND CHARGES - Delivery Component

Standard Supply Service - Administrative Charge (if applicable)

Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh \$/kWh	0.0085 0.0040
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge	\$/kWh \$/kWh	0.0044 0.0013

\$

EB-2015-0003 Section A Tab 2 Schedule 3 Page 46 of 70 Filed: August 21, 2015

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.42
Distribution Volumetric Rate	\$/kWh	0.0221
Low Voltage Service Rate	\$/kWh	0.0004

Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh \$/kWh	0.0076 0.0034
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

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GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW, both regular and interval metered. 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

Service Charge	\$	138.48
Distribution Volumetric Rate	\$/kW	4.9672
Low Voltage Service Rate	\$/kW	0.1590

MONTHLY RATES AND CHARGES - Delivery Component

Retail Transmission Rate - Network Service Rate	\$/kW	3.0174
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3093
Retail Transmission Rate - Network Service Rate - Interval-Metered	\$/kW	3.1630
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval-Metered	\$/kW	1.4166

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

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LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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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

Standard Supply Service - Administrative Charge (if applicable)

Service Charge	\$	5,966.29
Distribution Volumetric Rate Low Voltage Service Rate	\$/kW \$/kW	2.8006 0.1631
MONTHLY RATES AND CHARGES - Delivery Component		
Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW \$/kW	3.68680 1.38290
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge	\$/kWh \$/kWh	0.0044 0.0013
Natal Nato i fotodion Onargo	Ψ/ΚΥΥΙΙ	0.0013

\$

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STANDBY POWER SERVICE CLASSIFICATION

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

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount \$/kW (e.g. nameplate rating of the generation facility).

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0.0013

0.25

\$/kWh

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose average monthly peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.90
Distribution Volumetric Rate	\$/kWh	0.0224
Low Voltage Service Rate	\$/kWh	0.0005

MONTHLY RATES AND CHARGES - Delivery Component

Standard Supply Service - Administrative Charge (if applicable)

Rural Rate Protection Charge

Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh \$/kWh	0.0067 0.0034
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0044

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0.25

\$

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an unmetered lighting load supplied to a sentinel light. 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

Standard Supply Service - Administrative Charge (if applicable)

Service Charge (per connection)	\$	4.85
Distribution Volumetric Rate	Φ/IΔ\Δ/	44 4007
Low Voltage Service Rate	\$/kW \$/kW	11.4087 0.1170
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MONTHLY DATED AND CHARGES Delicery Commenced		
MONTHLY RATES AND CHARGES - Delivery Component		
Retail Transmission Rate - Network Service Rate	\$/kW	2.3365
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.9653
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0044

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STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.22
Plate to the Malaconta Bare	Φ /L-\ A /	0.5007
Distribution Volumetric Rate	\$/kW	6.5097
Low Voltage Service Rate	\$/kW	0.1289

MONTHLY RATES AND CHARGES - Delivery Component

Standard Supply Service - Administrative Charge (if applicable)

Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW \$/kW	3.1753 1.4681
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013

\$

EB-2015-0003 Section A Tab 2 Schedule 3 Page 53 of 70 Filed: August 21, 2015

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge \$ 5.40

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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Customer Administration

Arrears certificate	\$ 15.00
Statement of Account	\$ 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
Returned cheque (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
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$ 30.00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter - during regular hours (for non-payment)	\$	65.00
Disconnect/Reconnect at meter - after regular hours (for non-payment)	\$	185.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35
Temporary Service – Install & remove – overhead – no transformer	\$	500.00

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RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

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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	1.0369
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0243
Total Loss Factor – Primary Metered Customer > 5.000 kW	1.0045

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PowerStream Inc.

Proposed 2020 Electrcity Distribution Rates

EB-2015-0103

January 1, 2020

EB-2015-0003 Section A Tab 2 Schedule 3 Page 58 of 70

Page 58 of 70 Filed: August 21, 2015

PowerStream Inc. TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2015-0103

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Multi-unit residential establishments such as apartment buildings supplied through one service (bulk metered) shall be classified 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.

Service Charge	\$	31.44
Distribution Volumetric Rate	\$/kWh	0.0000
Low Voltage Service Rate	\$/kWh	0.0005

EB-2015-0003 Section A Tab 2 Schedule 3 Page 59 of 70 Filed: August 21, 2015

RESIDENTIAL SERVICE CLASSIFICATION

MONTHLY RATES AND CHARGES - Delivery Component

Standard Supply Service - Administrative Charge (if applicable)

		0.0086 0.0041
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate \$/A	/kWh	0.0044
Rural Rate Protection Charge \$/	/kWh (0.0013
Standard Supply Service - Administrative Charge (if applicable)		0.25

\$

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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

It should be noted that this schedule does not list any charges, 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	\$	30.64
Distribution Volumetric Rate	\$/kWh	0.0232
Low Voltage Service Rate	\$/kWh	0.0004

Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh \$/kWh	0.0077 0.0035
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

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GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW, both regular and interval metered. 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	\$	138.48
Distribution Volumetric Rate	\$/kW	5.1889
Low Voltage Service Rate	\$/kW	0.1590

MONTHLY RATES AND CHARGES - Delivery Component

Retail Transmission Rate - Network Service Rate	\$/kW	3.0712
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3371
Retail Transmission Rate - Network Service Rate - Interval-Metered	\$/kW	3.2195
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval-Metered	\$/kW	1.4467

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

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LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

Service Charge	\$	5,966.29
Distribution Volumetric Rate Low Voltage Service Rate	\$/kW \$/kW	2.9734 0.1631
MONTHLY RATES AND CHARGES - Delivery Component		
Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW \$/kW	3.77810 1.42180
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge Standard Supply Service - Administrative Charge (if applicable)	\$/kWh \$/kWh \$	0.0044 0.0013 0.25

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STANDBY POWER SERVICE CLASSIFICATION

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

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount \$/kW (e.g. nameplate rating of the generation facility).

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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose average monthly peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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)	\$	10.22
Distribution Volumetric Rate	\$/kWh	0.0232
Low Voltage Service Rate	\$/kWh	0.0005

MONTHLY RATES AND CHARGES - Delivery Component

Standard Supply Service - Administrative Charge (if applicable)

Rural Rate Protection Charge

Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh \$/kWh	0.0066 0.0034							
MONTHLY RATES AND CHARGES - Regulatory Component									
Wholesale Market Service Rate	\$/kWh	0.0044							

\$/kWh

0.0013

EB-2015-0003 Section A Tab 2 Schedule 3 Page 65 of 70 Filed: August 21, 2015

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.04	
Distribution Volumetric Rate	\$/kW	11.8447	
Low Voltage Service Rate	\$/kW	0.1170	

MONTHLY RATES AND CHARGES - Delivery Component

Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW \$/kW	2.3764 0.9851
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

EB-2015-0003 Section A Tab 2 Schedule 3 Page 66 of 70 Filed: August 21, 2015

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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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 (per connection)	\$	1.26
Distribution Volumetric Rate	\$/kW	6.6446
Low Voltage Service Rate	\$/kW	0.1288

MONTHLY RATES AND CHARGES - Delivery Component

Standard Supply Service - Administrative Charge (if applicable)

Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW \$/kW	3.2379 1.5020
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013

\$

0.25

EB-2015-0003 Section A Tab 2 Schedule 3 Page 67 of 70 Filed: August 21, 2015

MICROFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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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 \$ 5.40

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$ 15.00
Statement of Account	\$ 15.00
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
Returned cheque (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
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$ 30.00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter - during regular hours (for non-payment)	\$	65.00
Disconnect/Reconnect at meter - after regular hours (for non-payment)	\$	185.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35
Temporary Service – Install & remove – overhead – no transformer	\$	500.00

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RETAIL SERVICE CHARGES (if applicable)

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

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

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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

EB-2015-0003 Section A Tab 2 Schedule 3 Page 70 of 70 Filed: August 21, 2015

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	1.0369
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0243
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

EB-2015-0003 File Number: Exhibit: Tab: Schedule: Page:

Revision Date:

August 21,2015

Appendix 2-BA **Fixed Asset Continuity Schedule** Year 2015

						COS	ST (000's)		AC	ACCUMULATIVE DEPRECIATION (000's)			7
CCA			Depreciation		Opening	Additions	Disposals/	Closing	Opening		Disposals/	Closing	Net Book Value
Class	GL account	Detail Asset Class	Rate	Notes	Balance	(3)	Adjustments	Balance	Balance	Additions (3)	Adjustments	Balance	(000's
Distributio	on Assets							<u>.</u>					
47		Hydro One TS - Contributed Capital	2.50%		4,953	0	0	4,953	89	3 288	0	1.181	3,772
n/a		Land	0		22,422	1,125	0	23.547	(0	0	23,547
CEC		Land Rights	0		873	33	0	906	(0	0	906
1	1808	Building & Fixtures	2.50%		6.718	211	0	6.929	801	215	0	1.016	5,913
47		Major spare parts	0		9,878	0	0	9,878	(0	0	0	9,878
47		Transformer Stations	2.50%	1	103,285	2.968	0	106,253	17.426	4.065	0	21,491	84,762
47		Distribution Stations	3.33%	1	24,316	4.071	0	28,387	5,758	1,444	0	7,202	21,185
47		Poles, Towers & Fixtures	2.22%		144,278	16,590	(87)	160,781	11,025		(4)	14,626	146,155
47		O/H Cond & Devices	2.50%		124,250	12.857	(130)	136,977	12.224		(8)	16,015	120,962
47		U/G Conduit	1.67%		97,446	7,573	0	105,019	5,302		0	7,101	97,918
47		U/G Cond & Devices	2.22%		279,110	37.965	(433)	316,642	23,798		(23)	31,834	284,808
47	1850	Line Transformers	2.92%	2	163,244	7.463	(1,901)	168,806	24,620		(166)	31,390	137,416
47			3.25%	2	68,151	3,653	0	71,804	14,400		0	17,867	53,937
47	1860	Meters	5.33%	2	29,887	4,012	(661)	33,238	5,438		(330)	7,052	26,186
47		Smart Meters	6.67%		49.834	1,185	0	51,019	14,146		0	17,794	33,225
47	1875	Streetlighting	4.00%		2,124	2	0	2,126	305	91	0	396	1,730
		Subtotal Distribution Assets	n/a		1.130.769	99.708	(3,212)	1.227.265	136.136		(531)	174.965	1,052,300
General P	Plant Assets		1		.,,,		(=,=.=/]	.,,			(== -/	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,
1	1908	Building & Fixtures - Head office	2.00%	1	43,552	3,761	0	47,313	3,744	1,024	0	4,768	42,545
13	1910	Leasehold Improvements	30.00%		191	0	0	191	25	3	0	28	163
8	1915	Office Equipment	10.00%		4,938	97	0	5,035	2,204	596	0	2,800	2,235
50	1920	Computer hardware	20.42%	2	11,327	2,036	0	13,363	5,920	1,949	0	7,869	5,494
12	1611	Computer Software	22.78%	2	16,799	50,844	0	67,643	10,420	5,514	0	15,934	51,709
10	1930	Transportation	9.05%	2	14,303	2,263	0	16,566	5,805	1,814	0	7,619	8,947
8	1935	Stores Equipment	10.00%		145	535	0	680	Į.	39	0	44	636
8	1940	Tools, Shop & Garage	10.00%		4,317	558	0	4,875	1,678	473	0	2,151	2,724
8	1955	Communication Equipment	21.67%	2	2,235	364	0	2,599	1,547	250	0	1,797	802
8		Miscellaneous equipment	10.00%		0	0	0	0	. (0	0	0	0
47	1980	System Supervisory Equip	7.78%	2	11,304	1,301	0	12,605	4,479	1,032	0	5,511	7,094
47	1990	Other Tangible property	n/a		0	0	0	0	(0	0	0	0
	•	Subtotal General Plant Assets	n/a		109,111	61,759	0	170,870	35,827	12,694	0	48,521	122,349
Other Cap	oital									•			
47	2005	Prop. Under Capital Lease-Addiscott	4.00%		17,549	0		17,549	2,926		0	3,657	13,892
		Subtotal Other Capital Assets	n/a		17,549	0	0	17,549	2,926	731	0	3,657	13,892
		Total Assets Before Contributed											
		Capital	n/a		1,257,429	161,467	(3,212)	1,415,684	174,889	52,785	(531)	227,143	1,188,541
47	1995/1996	Contributed Capital	varies		(326,846)	(18,323)	993	(344,176)	(35,064	(9,958)	71	(44,952)	(299,224)
		NET DISTRIBUTION ASSETS	n/a		930,583	143,144	(2,219)	1,071,508	139,825	42,827	(460)	182,191	889,317
		Less Socialized Renewable Energy											
		Generation Investments (input as											
		negative) (5)			(2,891)	(76)	0	(2,967)	(250) (119)	0	(369)	(2,598)
		Less Other Non Rate-Regulated Utility					1 _ l				_	,,	
		Assets (input as negative) (4)	ļ		172	(2)		170	(73		0 (100)	(117)	287
		Total PP&E	l	l	927,864	143,066	(2,219)	1,068,711	139,502	42,664	(460)	181,705	887,006
								ace: Fully Allon	ated Depreciation				
10	1	Transportation	1						ateu Depreciation	ć 1011			
		Transportation	1					Transportation	4	\$ 1,814			
8		Stores Equipment	4					Stores Equipme		\$ 39			
8	1	Tools, Shop & Garage	1					Tools, Shop & (arage	\$ 473			

Tools, Shop & Garage less - Non- distribution 40,457 Net Depreciation

- (1) This is the depreciation rate on the largest component within the asset class. Actual depreciation is calculated on the specific rate for each component within the class.
- (2) This is the average depreciation rate of 2 subclass of assets within the asset group
- (3) Work in progress expenditures have been removed
- (4) Non-distribution assets have been removed. For PowerStream the net impact is adding cost because the removal of the contributed capital on streetlighting nominally exceeded the cost
- (5) Renewable Generation ("RGEN") capital costs for 2014 and unrecovered costs from prior years are included in the closing 2015 fixed assets balances. The renewable generation connection rate protection ("RGCRP") additions represents 94% of the above in the amount of \$1,054k. This amount was approved by the OEB and represents the eligible renewable generation connection rate protection total that PowerStream will receive from Ontario ratepayers through the IESO. The residual 6%, otherwise known as the RGEN direct benefit, has been included in the above 2015 fixed asset additions and will be added to rate base to be recovered from PowerStream ratepayers.

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Appendix 2-BA Fixed Asset Continuity Schedule Year 2016

						COS	ST (000's)		ACC	UMULATIVE DE	PRECIATION (00	00's)	l
CCA			Depreciation		Opening	Additions	Disposals/	Closing	Opening		Disposals/	Closing	Net Book Value
Class	GL account	Detail Asset Class	Rate	Notes	Balance	(3)	Adjustments	Balance	Balance	Additions (3)	Adjustments	Balance	(000's
Distributio	on Assets												
47	1610	Hydro One TS - Contributed Capital	2.50%		4.953	0	0	4.953	1.181	288	0	1.469	3,484
n/a		Land	0		23,547	2.889	0	26.436	0	0	0	0	26,436
CEC	1612	Land Rights	0		906	34	0	940	0	0	0	0	940
1	1808	Building & Fixtures	2.50%		6,929	76	0	7,005	1,016	219	0	1,235	5,770
47	1810	Major spare parts	0		9,878	0	0	9,878	0	0	0	0	9,878
47	1815	Transformer Stations	2.50%	1	106,253	2,891	0	109,144	21,491	4,135	0	25,626	83,518
47	1820	Distribution Stations	3.33%	1	28,387	491	0	28,878	7,202	1,484	0	8,686	20,192
47		Poles, Towers & Fixtures	2.22%		160,781	23,545	(87)	184,239	14,626	4,060	(4)	18,682	165,557
47	1835	O/H Cond & Devices	2.50%		136,977	24,397	(130)	161,244	16,015	4,229	(8)	20,236	141,008
47	1840	U/G Conduit	1.67%		105,019	6,333	0	111,352	7,101	1,893	0	8,994	102,358
47	1845	U/G Cond & Devices	2.22%		316,642	38,603	(433)	354,812	31,834	9,056	(23)	40,867	313,945
47	1850	Line Transformers	2.92%	2	168,806	13,235	(1,901)	180,140	31,390	7,274	(166)	38,498	141,642
47	1855	Services (OH and UG)	3.25%	2	71,804	4,118	0	75,922	17,867	3,522	0	21,389	54,533
47	1860	Meters	5.33%	2	33,238	2,924	(1,176)	34,986	7,052	2,165	(588)	8,629	26,357
47	1860	Smart Meters	6.67%		51,019	2,384	0	53,403	17,794	3,767	0	21,561	31,842
47	1875	Streetlighting	4.00%		2,126	2	0	2,128	396	91	0	487	1,641
	-	Subtotal Distribution Assets	n/a		1,227,265	121,922	(3,727)	1,345,460	174,965	42,183	(789)	216,359	1,129,101
General P.	lant Assets												
1		Building & Fixtures - Head office	2.00%	1	47,313	398	0	47,711	4,768	1,068	0	5,836	41,875
13	1910	Leasehold Improvements	30.00%		191	0	0	191	28	(1)	0	27	164
8	1915	Office Equipment	10.00%		5,035	13	0	5,048	2,800	598	0	3,398	1,650
50		Computer hardware	20.42%	2	13,363	2,194	0	15,557	7,869	2,161	0	10,030	5,527
12		Computer Software	22.78%	2	67,643	12,413	0	80,056	15,934	8,853	0	24,787	55,269
10			9.05%	2	16,566	3,124	0	19,690	7,619	1,953	0	9,572	10,118
8		Stores Equipment	10.00%		680	0	0	680	44	65	0	109	571
8			10.00%		4,875	478	0	5,353	2,151	498	0	2,649	2,704
8		Communication Equipment	21.67%	2	2,599	268	0	2,867	1,797	209	0	2,006	861
8		Miscellaneous equipment	10.00%		0	0	0	0	0	0	0	0	0
47		System Supervisory Equip	7.78%	2	12,605	1,596	0	14,201	5,511	1,044	0	6,555	7,646
47	1990	Other Tangible property	n/a		0	0	0	0	0	0	0	0	0
		Subtotal General Plant Assets	n/a		170,870	20,484	0	191,354	48,521	16,448	0	64,969	126,385
Other Cap									. 0				1
47	2005	Prop. Under Capital Lease-Addiscott	4.00%		17,549	0	0	17,549	3,657	733	0	4,390	13,159
		Subtotal Other Capital Assets	n/a		17,549	0	0	17,549	3,657	733	0	4,390	13,159
		Total Assets Before Contributed											i
		Capital	n/a		1,415,684	142,406	(3,727)	1,554,363	227,143	59,364	(789)	285,718	1,268,645
47	1995/1996	Contributed Capital	varies		(344,176)	(22,014)	993	(365,197)	(44,952)	(10,620)	71	(55,501)	(309,696)
	1	NET DISTRIBUTION ASSETS	n/a		1,071,508	120,392	(2,734)	1,189,166	182,191	48,744	(718)	230,217	958,949
		Less Socialized Renewable Energy											İ
		Generation Investments (input as			(2,967)	(67)	0	(3,034)	(369)	(110)	0	(479)	(2,555)
		negative) (5) Less Other Non Rate-Regulated Utility			(2,967)	(67)	U	(3,034)	(369)	(110)	U	(479)	(2,555)
		Assets (input as negative) (4)		l	170	(2)	0	168	(117)	(44)	0	(161)	329
		Total PP&E	 		1,068,711	120,323	(2,734)	1,186,300	181,705	48.590	(718)	229,577	956,722
	l	TOTAL F F OCE	1	·	1,000,711	120,323	(2,134)	1,100,300	101,705	40,390	(/10)	223,311	930,722
								Less: Fully Alloca	ted Depreciation				
10		Transportation	1					Transportation	•	\$ 1,953			
8		Stores Equipment	1					Stores Equipme	nt	\$ 65			
8		Tools, Shop & Garage	1					Tools, Shop & G		\$ 498			
<u>_</u>	l		_					loce Non dietri		¢ 44			

NOTES:

- (1) This is the depreciation rate on the largest component within the asset class. Actual depreciation is calculated on the specific rate for each component within the class.
- (2) This is the average depreciation rate of the subclass of assets within the asset group
- (3) Work in progress expenditures have been removed
- (4) Non-distribution assets have been removed. For PowerStream the net impact is adding cost because the removal of the contributed capital on streetlighting nominally exceeded the cost
- (5) Renewable Generation ("RGEN") capital costs for 2015 are included in the closing 2016 fixed assets balances. The renewable generation connection rate protection("RGCRP") additions represents 94% of the RGEN costs and for 2017 the calculated amount is \$76k. Upon approval PowerStream will receive the recoveries from Ontario ratepayers through the IESO. The residual 6%, otherwise known as the RGEN direct benefit, has been included in the above 2016 fixed asset additions and therefore added to rate base to be recovered from PowerStream ratepayers.

less - Non- distribution

Net Depreciation

46.184

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Appendix 2-BA Fixed Asset Continuity Schedule Year 2017

						cos	ST (000's)		ACC	UMULATIVE DE	PRECIATION (00	00's)	1
CCA			Depreciation		Opening	Additions	Disposals/	Closing	Opening		Disposals/	Closing	Net Book Value
Class	GL account	Detail Asset Class	Rate	Notes	Balance	(3)	Adjustments	Balance	Balance	Additions (3)	Adjustments	Balance	(000's
Distributio	n Assets	•	•	•	•			-					•
47		Hydro One TS - Contributed Capital	2.50%		4,953	0	0	4,953	1,469	288	0	1,757	3,196
n/a		Land	2.5070		26,436	0		26,436	0	0	0	0	26,436
CEC		Land Rights	0		940	34	0	974	0	0	0	0	974
1		Building & Fixtures	2.50%		7.005	77	0	7.082	1,235	220	0	1.455	5,627
47		Major spare parts	2.0070		9.878	0	0	9.878	0	0	0	0	9.878
47		Transformer Stations	2.50%	1	109,144	24.962	0	134,106	25,626	4,377	0	30.003	104,103
47		Distribution Stations	3.33%	1	28,878	2.886	0	31.764	8.686	1,461	0	10.147	21.617
47		Poles, Towers & Fixtures	2.22%		184,239	24,299	(87)	208,451	18,682	4,583	(4)	23,261	185,190
47		O/H Cond & Devices	2.50%		161,244	23,360	(130)	184,474	20,236	4,778	(8)	25,006	159,468
47		U/G Conduit	1.67%		111,352	7,083	(130)	118,435	8,994	2,001	0	10,995	107,440
47		U/G Cond & Devices	2.22%		354,812	43,436	(433)	397,815	40,867	10,062	(23)	50,906	346,909
47		Line Transformers	2.92%	2	180,140	13,586	(1,901)	191,825	38,498	7,682	(166)	46.014	145,811
47		Services (OH and UG)	3.25%	2	75,922	4,203	(1,901)	80,125	21,389	3,580	(100)	24,969	55,156
47		Meters	5.33%	2	34.986	3.207	(1.176)	37.017	8.629	2.342	(588)	10.383	26.634
47		Smart Meters	6.67%		53,403	1.536	(1,170)	54,939	21,561	3,888	(388)	25,449	29,490
47		Streetlighting	4.00%		2,128	1,330	0	2.130	487	91	0	578	1,552
47	10/3	Subtotal Distribution Assets	n/a		1,345,460	148,671	(3,727)		216,359	45,353	(789)	260,923	1,229,481
OI D	lant Assets	Subtotal Distribution Assets	n/a		1,345,460	148,671	(3,727)	1,490,404	210,359	45,333	(789)	200,923	1,229,481
General P		Building & Fixtures - Head office	2.00%	1	47,711	403	0	48,114	5,836	1,073	0	6.909	41,205
13		Leasehold Improvements	30.00%		191	403	0			(1)	0	26	
8						24		191	27	598	0		165 1,076
Ū		Office Equipment	10.00%	_	5,048		0	5,072	3,398			3,996	
50		Computer hardware	20.42%	2	15,557	2,954	0	18,511	10,030	2,502	0	12,532	5,979
12		Computer Software	22.78%	2	80,056	10,466	0	90,522	24,787	10,103	0	34,890	55,632
10		Transportation	9.05%	2	19,690	2,686	0	22,376	9,572	2,046	0	11,618	10,758
8		Stores Equipment	10.00%		680	0	0	680	109	66	0	175	505
8		Tools, Shop & Garage	10.00%		5,353	473	0	5,826	2,649	507	0	3,156	2,670
8		Communication Equipment	21.67%	2	2,867	513	0	3,380	2,006	212	0	2,218	1,162
		Miscellaneous equipment	10.00%		0	0		0	0	0	0	0	C
47		System Supervisory Equip	7.78%	2	14,201	1,093	0	15,294	6,555	1,064	0	7,619	7,675
47	1990	Other Tangible property	n/a		0	0	0	0	0	0	0	0	C
		Subtotal General Plant Assets	n/a		191,354	18,612	0	209,966	64,969	18,170	0	83,139	126,827
Other Cap		In	1					4==40				= 101	10.40
47	2005	Prop. Under Capital Lease-Addiscott	4.00%		17,549	0		17,549	4,390	731	0	5,121	12,428
		Subtotal Other Capital Assets	n/a		17,549	0	0	17,549	4,390	731	0	5,121	12,428
		Total Assets Before Contributed											
		Capital	n/a		1,554,363	167,283	(3,727)	1,717,919	285,718	64,254	(789)	349,183	1,368,736
47	1995/1996	Contributed Capital	varies		(365,197)	(22,923)	993	(387,126)	(55,501)	(11,322)	71	(66,752)	(320,375)
		NET DISTRIBUTION ASSETS	n/a		1,189,166	144,360	(2,734)	1,330,793	230,217	52,932	(718)	282,431	1,048,361
		Less Socialized Renewable Energy			1								1
		Generation Investments (input as			(2.024)	_		(2.02.4)	(470)	(400)		(507)	(0.447)
		negative) (5) Less Other Non Rate-Regulated Utility	1		(3,034)	0	0	(3,034)	(479)	(108)	0	(587)	(2,447)
		Assets (input as negative) (4)			168	(2)	0	166	(161)	(4.4)	0	(205)	371
		Total PP&E			1,186,300	144,358	(2,734)	1,327,924	229,577	(44) 52,780	(718)	281,639	1,046,283
		IUIAIFF&E	1	l .	1,100,300	144,338	(2,134)	1,321,924	229,377	52,780	(718)	201,039	1,040,283
								Less: Fully Alloca	ted Depreciation				
10		Transportation	7					Less: <i>Fully Alloca</i> Transportation	ей Бергесіаноп	\$ 2.046			

10 Transportation 8 Stores Equipment 8 Tools, Shop & Garage

 Transportation
 \$ 2,046

 Stores Equipment
 \$ 66

 Tools, Shop & Garage
 \$ 507

 less - Non- distribution
 -\$ 44

 Net Depreciation
 \$ 50,269

NOTES:

- (1) This is the depreciation rate on the largest component within the asset class. Actual depreciation is calculated on the specific rate for each component within the class.
- (2) This is the average depreciation rate of the subclass of assets within the asset group
- (3) Work in progress expenditures have been removed
- (4) Non-distribution assets have been removed. For PowerStream the net impact is adding cost because the removal of the contributed capital on streetlighting nominally exceeded the cost
- (5) Renewable Generation ("RGEN") accumulative capital costs for 2016 are included in the closing 2017 fixed assets balances. The renewable generation connection rate protection ("RGCRP") additions represents 94% of the RGEN costs and for 2017 the calculated amount is \$67k. Upon approval PowerStream will receive the recoveries from Ontario ratepayers through the IESO. The residual 6%, otherwise known as the RGEN direct benefit, has been included in the above 2017 fixed asset additions and is added to rate base to be recovered from PowerStream ratepayers.

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Appendix 2-BA **Fixed Asset Continuity Schedule** Year 2018

						cos	ST (000's)		ACC	UMULATIVE DE	PRECIATION (00	00's)	1
CCA			Depreciation		Opening	Additions	Disposals/	Closing	Opening		Disposals/	Closing	Net Book Value
Class	GL account	Detail Asset Class	Rate	Notes	Balance	(3)	Adjustments	Balance	Balance	Additions (3)	Adjustments	Balance	(000's
Distributio	on Assets								,				
47		Hydro One TS - Contributed Capital	2.50%		4.953	0	0	4.953	1,757	288	0	2.045	2,908
n/a		Land	0		26,436	9	0	26.445	0	0	0	0	26,445
CEC		Land Rights	0		974	35	0	1.009	0	0	0	0	1,009
1	1808	Building & Fixtures	2.50%		7,082	156	0	7,238	1,455	223	0	1,678	5,560
47	1810	Major spare parts	0		9,878	0	0	9,878	0	0	0	0	9,878
47	1815	Transformer Stations	2.50%	1	134,106	4,765	0	138,871	30,003	4,685	0	34,688	104,183
47	1820	Distribution Stations	3.33%	1	31,764	9,507	0	41,271	10,147	1,567	0	11,714	29,55
47	1830	Poles, Towers & Fixtures	2.22%		208,451	22,367	(87)	230,731	23,261	5,102	(4)	28,359	202,372
47	1835	O/H Cond & Devices	2.50%		184,474	22,313	(130)	206,657	25,006	5,310	(8)	30,308	176,349
47	1840	U/G Conduit	1.67%		118,435	7,478	0	125,913	10,995	2,123	0	13,118	112,795
47	1845	U/G Cond & Devices	2.22%		397,815	43,414	(433)	440,796	50,906	11,128	(23)	62,011	378,785
47	1850	Line Transformers	2.92%	2	191,825	14,439	(1,901)	204,363	46,014	8,092	(166)	53,940	150,423
47	1855	Services (OH and UG)	3.25%	2	80,125	4,408	0	84,533	24,969	3,643	0	28,612	55,921
47	1860	Meters	5.33%	2	37,017	4,366	(1,176)	40,207	10,383	2,544	(588)	12,339	27,868
47	1860	Smart Meters	6.67%		54,939	1,259	0	56,198	25,449	4,003	0	29,452	26,746
47	1875	Streetlighting	4.00%		2,130	2	0	2,132	578	91	0	669	1,463
	•	Subtotal Distribution Assets	n/a		1,490,404	134,518	(3,727)	1,621,195	260,923	48,799	(789)	308,933	1,312,262
General P	lant Assets												
1		Building & Fixtures - Head office	2.00%	1	48,114	407	0	48,521	6,909	1,082	0	7,991	40,530
13		Leasehold Improvements	30.00%		191	0	0	191	26	(1)	0	25	166
8		Office Equipment	10.00%		5,072	35	0	5,107	3,996	427	0	4,423	684
50		Computer hardware	20.42%	2	18,511	1,355	0	19,866	12,532	2,741	0	15,273	4,593
12		Computer Software	22.78%	2	90,522	6,320	0	96,842	34,890	10,007	0	44,897	51,945
10		Transportation	9.05%	2	22,376	2,910	0	25,286	11,618	2,156	0	13,774	11,512
8		Stores Equipment	10.00%		680	0	0	680	175	66	0	241	439
8		Tools, Shop & Garage	10.00%		5,826	573	0	6,399	3,156	522	0	3,678	2,72
8		Communication Equipment	21.67%	2	3,380	317	0	3,697	2,218	215	0	2,433	1,264
8		Miscellaneous equipment	10.00%		0	0	0	0	0	0	0	0	(
47		System Supervisory Equip	7.78%	2	15,294	816	0	16,110	7,619	1,071	0	8,690	7,420
47	1990	Other Tangible property	n/a		0	0	0	0	0	0	0	0	(
		Subtotal General Plant Assets	n/a		209,966	12,733	0	222,699	83,139	18,286	0	101,425	121,274
Other Car		In	4.000/		17.510			4==40					
47	2005	Prop. Under Capital Lease-Addiscott	4.00%		17,549	0	0	17,549	5,121	731	0	5,852	11,697
		Subtotal Other Capital Assets	n/a		17,549	0	U	17,549	5,121	731	U	5,852	11,697
		Total Assets Before Contributed			4 747 040	447.054	(0.707)	4 004 440	040 400	07.040	(700)	440.040	4 445 000
47	4005/4000	Capital Contributed Capital	n/a		1,717,919	147,251	(3,727)	1,861,443 (409,966)	349,183 (66,752)	67,816	(789) 71	416,210 (78,755)	1,445,233
47	1995/1996	NET DISTRIBUTION ASSETS	varies n/a		(387,126) 1,330,793	(23,833) 123,418	(2,734)	1,451,477	282,431	(12,073) 55,743	(718)	337,455	(331,212 1,114,021
	1		n/a		1,330,793	123,418	(2,734)	1,451,477	282,431	55,743	(718)	337,433	1,114,02
		Less Socialized Renewable Energy Generation Investments (input as											
	1	negative) (5)	1		(3,034)	0	0	(3,034)	(587)	(106)	0	(693)	(2,341
	1	Less Other Non Rate-Regulated Utility	1		(5,554)	Ĭ	Ť	(0,004)	(001)	(100)	<u> </u>	(300)	\=,0+1
	1	Assets (input as negative) (4)	1		166	(2)	0	164	(205)	(44)	0	(249)	412
		Total PP&E			1,327,924	123,416	(2,734)	1,448,606	281,639	55,593	(718)	336,514	1,112,093
	•		•						, , , , , , ,				. , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
								Less: Fully Alloca	ted Depreciation				
10		Transportation	7					Transportation	•	\$ 2,156			
8		Stores Equipment	1					Stores Equipme	nt	\$ 66			
8		Tools Shon & Garage	1					Tools Shon & G		\$ 522			

Tools, Shop & Garage

Tools, Shop & Garage 522 less - Non- distribution

Net Depreciation

52.955

- (1) This is the depreciation rate on the largest component within the asset class. Actual depreciation is calculated on the specific rate for each component within the class.
- (2) This is the average depreciation rate of the subclass of assets within the asset group
- (3) Work in progress expenditures have been removed
- (4) Non-distribution assets have been removed. For PowerStream the net impact is adding cost because the removal of the contributed capital on streetlighting nominally exceeded the cost
- (5) Renewable Generation ("RGEN") accumulative capital costs for 2017 are included in the closing 2018 fixed assets balances. The renewable generation connection rate protection ("RGCRP") additions represents 94% of the RGEN costs and for 2017 there are no additional costs. Upon approval PowerStream will receive the recoveries from Ontario ratepayers through the IESO. The residual 6%, otherwise known as the RGEN direct benefit, is included in the 2017 fixed asset balances and is added to rate base to be recovered from PowerStream ratepayers.

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Appendix 2-BA Fixed Asset Continuity Schedule Year 2019

						COS	ST (000's)		ACC	JMULATIVE DEI	PRECIATION (00	0's)	
CCA			Depreciation		Opening	Additions	Disposals/	Closing	Opening		Disposals/	Closing	Net Book Value
Class	GL account	Detail Asset Class	Rate	Notes	Balance	(3)	Adjustments	Balance	Balance	Additions (3)	Adjustments	Balance	(000's
Distributio	on Assets												
47		Hydro One TS - Contributed Capital	2.50%		4,953	0	0	4,953	2,045	288	0	2.333	2,62
n/a			0		26,445	758	0	27,203	0	0	0	0	27,20
CEC		Land Rights	0		1,009	35	0	1.044	0	0	0	0	1,04
1		Building & Fixtures	2.50%		7,238	137	0	7.375	1.678	227	0	1.905	5,47
47		Major spare parts	0		9,878	0	0	9,878	0	0	0	0	9,87
47		Transformer Stations	2.50%	1	138,871	4,262	0	143,133	34,688	4,771	0	39,459	103,67
47	1820	Distribution Stations	3.33%	1	41.271	13,038	0	54,309	11.714	1,873	0	13,587	40,722
47	1830	Poles, Towers & Fixtures	2.22%		230,731	18,249	(87)	248,893	28,359	5,553	(4)	33,908	214,98
47	1835	O/H Cond & Devices	2.50%		206,657	29,344	(130)	235,871	30,308	5,917	(8)	36,217	199,65
47	1840	U/G Conduit	1.67%		125,913	7,232	0	133,145	13,118	2,245	0	15,363	117,782
47	1845	U/G Cond & Devices	2.22%		440,796	42,793	(433)	483,156	62,011	12,194	(23)	74,182	408,974
47	1850	Line Transformers	2.92%	2	204,363	14,830	(1,901)	217,292	53,940	8,504	(166)	62,278	155,014
47	1855	Services (OH and UG)	3.25%	2	84,533	4,842	0	89,375	28,612	3,737	0	32,349	57,026
47	1860	Meters	5.33%	2	40,207	5,416	(1,176)	44,447	12,339	2,748	(588)	14,499	29,948
47	1860	Smart Meters	6.67%		56,198	1,248	0	57,446	29,452	4,174	0	33,626	23,820
47	1875	Streetlighting	4.00%		2,132	2	0	2,134	669	91	0	760	1,374
		Subtotal Distribution Assets	n/a		1,621,195	142,186	(3,727)	1,759,654	308,933	52,322	(789)	360,466	1,399,188
General P	Plant Assets												
1	1908	Building & Fixtures - Head office	2.00%	1	48,521	417	0	48,938	7,991	1,090	0	9,081	39,857
13		Leasehold Improvements	30.00%		191	0	0	191	25	(1)	0	24	167
8	1915	Office Equipment	10.00%		5,107	13	0	5,120	4,423	246	0	4,669	45
50			20.42%	2	19,866	2,310	0	22,176	15,273	2,559	0	17,832	4,344
12	1611	Computer Software	22.78%	2	96,842	7,880	0	104,722	44,897	10,455	0	55,352	49,370
10	1930	Transportation	9.05%	2	25,286	3,098	0	28,384	13,774	2,362	0	16,136	12,248
8		Stores Equipment	10.00%		680	0	0	680	241	66	0	307	373
8	1940	Tools, Shop & Garage	10.00%		6,399	589	0	6,988	3,678	542	0	4,220	2,768
8	1955	Communication Equipment	21.67%	2	3,697	317	0	4,014	2,433	202	0	2,635	1,379
8		Miscellaneous equipment	10.00%		0	0	0	0	0	0	0	0	(
47		System Supervisory Equip	7.78%	2	16,110	1,159	0	17,269	8,690	1,080	0	9,770	7,499
47	1990	Other Tangible property	n/a		0	0	0	0	0	0	0	0	(
		Subtotal General Plant Assets	n/a		222,699	15,783	0	238,482	101,425	18,601	0	120,026	118,456
Other Cap													
47	2005	Prop. Under Capital Lease-Addiscott	4.00%		17,549	0	0	17,549	5,852	731	0	6,583	10,966
		Subtotal Other Capital Assets	n/a		17,549	0	0	17,549	5,852	731	0	6,583	10,966
		Total Assets Before Contributed											
		Capital	n/a		1,861,443	157,969	(3,727)	2,015,685	416,210	71,654	(789)	487,075	1,528,610
47	1995/1996	Contributed Capital	varies		(409,966)	(23,802)	993	(432,775)	(78,755)	(12,831)	71	(91,515)	(341,261
		NET DISTRIBUTION ASSETS	n/a		1,451,477	134,167	(2,734)	1,582,910	337,455	58,823	(718)	395,560	1,187,349
		Less Socialized Renewable Energy											
		Generation Investments (input as			(0.00.1)	_		(0.00.1)	(000)	(40=)	_ [(=00)	(0.000
		negative) (5)	1		(3,034)	0	0	(3,034)	(693)	(105)	0	(798)	(2,236
		Less Other Non Rate-Regulated Utility			101	(0)		101	(0.40)	/44\		(000)	45
	-	Assets (input as negative) (4)	1		164	(2) 134.164	(2.724)	161	(249)	(44) 58.674	(718)	(293)	454
		Total PP&E			1,448,606	134,164	(2,734)	1,580,037	336,514	20,074	(718)	394,469	1,185,566

10	Transportation
8	Stores Equipment
8	Tools, Shop & Garage

Less: Fully Allocated Depreciation

 Less: Fully Allocated Depreciation

 Transportation
 \$ 2,362

 Stores Equipment
 \$ 66

 Tools, Shop & Garage
 \$ 542

 less - Non- distribution
 -\$ 44

 Net Depreciation
 \$ 55,809

NOTES:

- (1) This is the depreciation rate on the largest component within the asset class. Actual depreciation is calculated on the specific rate for each component within the class.
- (2) This is the average depreciation rate of the subclass of assets within the asset group
- (3) Work in progress expenditures have been removed
- (4) Non-distribution assets have been removed. For PowerStream the net impact is adding cost because the removal of the contributed capital on streetlighting nominally exceeded the cost
- (5) Renewable Generation ("RGEN") accumulative capital costs for 2018 are included in the closing 2019 fixed assets balances. The renewable generation connection rate protection("RGCRP") additions represents 94% of the RGEN costs and for 2018 there are no additional costs. Upon approval PowerStream will receive the recoveries from Ontario ratepayers through the IESO. The residual 6%, otherwise known as the RGEN direct benefit, is included in the 2018 fixed asset balances and is added to rate base to be recovered from PowerStream ratepayers.

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Appendix 2-BA Fixed Asset Continuity Schedule Year 2020

1805 [Land 0 27,203 10 0 27,213 0 0 0 0 0 0 0 77,715 ECC 16102 [Land Righties 0 1,004 36 0 1,008 0 0 0 0 0 1,008 1 1600 [Duilling & Finutures 2,50% 7,375 135 0 7,516 1,1056 231 0 2,136 5,377 477 1610 [Duilling & Finutures 2,50% 7,375 135 0 7,516 1,1056 231 0 2,136 5,377 479 1610 [Duilling & Finutures 2,50% 7,375 135 0 7,516 1,1056 231 0 2,136 5,377 471 1610 [Duilling & Finutures 2,50% 7,566 0 0 0 0 0 0 0 0 0							COS	ST (000's)		ACC	UMULATIVE DE	PRECIATION (000)'s)	
Distribution Assets Commission Commiss	CCA			Depreciation		Opening	Additions	Disposals/	Closing	Opening		Disposals/	Closing	Net Book Value
## 1610 Hydro Che 1'S - Contributed Capital 2,50%	Class	GL account	Detail Asset Class	Rate	Notes	Balance	(3)	Adjustments	Balance	Balance	Additions (3)	Adjustments	Balance	(000's
## 1610 Hydro Che 1'S - Contributed Capital 2,50%	Distributio	on Assets												
1805 Land 0 27,203 10 0 27,213 0 0 0 0 0 0 77,215			Hydro One TS - Contributed Capital	2.50%		4.953	0	0	4.953	2,333	288	0	2.621	2,332
1 1808 Bulking & Fatures	n/a	1805	Land	0						0				27,213
1 1808 Bulking & Fatures	CEC	1612	Land Rights	0		1,044	36	0	1,080	0	0	0	0	1,080
## 1 1915 Transformer Stations	1			2.50%		7,375	139	0	7,514	1,905	231	0	2,136	5,378
47	47	1810	Major spare parts	0		9,878	0	0	9,878	0	0	0	0	9,878
47	47	1815	Transformer Stations	2.50%	1	143,133	3,697	0	146,830	39,459	4,859	0	44,318	102,512
47	47	1820	Distribution Stations	3.33%	1	54,309	7,656	0	61,965	13,587	2,105	0	15,692	46,273
47	47	1830	Poles, Towers & Fixtures	2.22%		248,893	18,906	(87)	267,712	33,908	5,974	(4)	39,878	227,834
47	47	1835	O/H Cond & Devices	2.50%		235,871	21,065	(130)	256,806	36,217	6,556		42,765	214,041
47	47	1840	U/G Conduit	1.67%		133,145	7,902	0	141,047	15,363	2,375		17,738	123,309
47	47	1845	U/G Cond & Devices	2.22%		483,156	48.289	(433)	531.012	74.182	13.273	(23)	87.432	443,580
47					2									158,922
47	47	1855	Services (OH and UG)	3.25%	2	89.375	4,777	0	94.152	32.349	3.864) O	36,213	57,939
47 1860 Smart Meters								(1.176)				(588)		29,295
41 1875 Streetlighting	47							,						24.995
Subtotal Distribution Assets n/a 1,759.664 135,551 (3,727) 1,891,478 360,466 55,935 (789) 415,612 1,475,866 1 100 10,182 39,775 13 1010 10,182 39,775 13 1010 10,182 10,100 10,182 39,775 13 1010 10,182 10,100 10,182 39,775 13 1010 10,182 10,100 10,182 39,775 13 1010 10,182 10,100 10,182 39,775 13 1010 10,182 10,100 10,182 39,775 13 1010 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,100 10,182 10,182 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,180 10,1	47	1875		4.00%		2.134		0	2.136		91	0		1,285
Senset Pant Assets 1908 Building & Fixtures - Head office 2.00% 1 48,938 417 0 49,355 9,081 1,101 0 10,182 39,173 13 1910 Leasehold Improvements 30,00% 1911 0 0 1911 24 (11) 0 23 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168 1915 168			ů					(3.727)				(789)		1.475.866
13	General P	Plant Assets							, , , , , ,					
8	1	1908	Building & Fixtures - Head office	2.00%	1	48,938	417	0	49,355	9,081	1,101	0	10,182	39,173
Second 1920 Computer hardware 20.42% 2 22.176 2.531 0 24.707 17.832 2.650 0 20.482 4.225 12 1611 Computer Software 22.78% 2 104.722 8.212 0 112.934 55.352 10.596 0 65.948 46.986 10 1930 Transportation 9.05% 2 28.384 2.948 0 31.332 16.136 2.373 0 18.509 12.823 18.1935 Stores Equipment 10.00% 6.80 0 0 6.80 3.07 6.6 0 373 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07 3.07	13	1910	Leasehold Improvements	30.00%		191	0	0	191	24	(1)	0	23	168
12	8	1915	Office Equipment	10.00%		5,120	286	0	5,406	4,669	175	0	4,844	562
12	50	1920	Computer hardware	20.42%	2	22,176	2.531	0	24.707	17.832	2.650	0	20,482	4,225
10	12			22.78%	2	104,722		0	112.934	55,352	10,596	0	65,948	46,986
8 1935 Stores Equipment 10.00% 680 0 0 680 307 66 0 373 300 8 1140 Tools, Shop & Garage 10.00% 6.988 543 0 7.531 4.220 553 00 4.773 2.758 1 1.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.														12,823
8 1940 Tools, Shop & Garage 10,00% 6,988 543 0 7,531 4,220 553 0 4,773 2,756 8 1955 Communication Equipment 21,67% 2 4,014 310 0 4,324 2,635 206 0 2,841 1,483 8 1960 Miscellaneous equipment 10,00% 0 0 0 0 0 0 0 0 0														307
8	8			10.00%		6.988	543	0	7.531	4.220		0		2,758
8	8				2				, , , ,					1,483
47	8						0							0
1990 Other Tangible property n/a 20 0 0 0 0 0 0 0 0	47				2				18.473		1.120			7,583
Subtotal General Plant Assets n/a 238,482 16,451 0 254,933 120,026 18,839 0 138,865 116,065														0
Other Capital 47 2005 Prop. Under Capital Lease-Addiscott 4.00% 17,549 0 0 17,549 6,583 733 0 7,316 10,233 Total Assets Before Contributed Capital 17,549 0 0 17,549 6,583 733 0 7,316 10,233 47 1995/1996 Contributed Capital n/a 2,015,685 152,002 (3,727) 2,163,960 487,075 75,507 (789) 561,793 1,602,167 47 1995/1996 Contributed Capital varies (432,775) (25,323) 993 (457,105) (91,515) (13,522) 71 (104,967) (352,139) NET DISTRIBUTION ASSETS n/a 1,582,910 126,679 (2,734) 1,706,855 395,560 61,985 (718) 456,826 1,250,026 Less Socialized Renewable Energy Generation Investments (input as negative) (6) (3,034) 0 0 (3,034) (798) (104) 0 (902) (2,132) Less Other Non Rate-Regulated Utility A Sets (input as negat						238.482	16.451		254.933	120.026				116.068
47 2005 Prop. Under Capital Lease-Addiscott 4.00% 17,549 0 0 17,549 6,583 733 0 7,316 10,233	Other Car	oital		14	l						,	-	,	
Total Assets Before Contributed Capital n/a 2,015,685 152,002 (3,727) 2,163,960 487,075 75,507 (789) 561,793 1,602,167			Prop. Under Capital Lease-Addiscott	4.00%		17,549	0	0	17,549	6,583	733	0	7,316	10,233
Capital			Subtotal Other Capital Assets	n/a		17,549	0	0	17,549	6,583	733	0	7,316	10,233
47 1995/1996 Contributed Capital Varies (432,775) (25,323) 993 (457,105) (91,515) (13,522) 71 (104,967) (352,139)			Total Assets Before Contributed											
NET DISTRIBUTION ASSETS n/a 1,582,910 126,679 (2,734) 1,706,855 395,560 61,985 (718) 456,826 1,250,028			Capital	n/a		2,015,685	152,002	(3,727)	2,163,960	487,075	75,507	(789)	561,793	1,602,167
NET DISTRIBUTION ASSETS n/a 1,582,910 126,679 (2,734) 1,706,855 395,560 61,985 (718) 456,826 1,250,028	47	1995/1996	Contributed Capital	varies		(432,775)	(25,323)	993	(457,105)	(91,515)	(13,522)	71	(104,967)	(352,139)
Generation Investments (input as negative) (5)		•	NET DISTRIBUTION ASSETS	n/a		1,582,910		(2,734)	1,706,855	395,560	61,985	(718)	456,826	1,250,028
Inegative (5)			Less Socialized Renewable Energy				-					` '		
Less Other Non Rate-Regulated Utility 161 (2) 0 159 (293) (44) 0 (337) 496			Generation Investments (input as											
Assets (input as negative) (4)						(3,034)	0	0	(3,034)	(798)	(104)	0	(902)	(2,132)
Total PP&E 1,580,037 126,677 (2,734) 1,703,980 394,469 61,837 (718) 455,588 1,248,393		1			1	404	(0)		450	(000)	/44		(007)	400
Less: Fully Allocated Depreciation 10 Transportation \$ 2,373 8 Stores Equipment \$ 66 8 Tools, Shop & Garage \$ 553		1	, , , , , , , ,	1	 								. ,	
10 Transportation \$ 2,373 8 Stores Equipment \$ 66 8 Tools, Shop & Garage \$ 553	-	L	I otal PP&E	L	l	1,580,037	126,6//	(2,734)	1,703,980	394,469	61,837	(/18)	455,588	1,248,393
10 Transportation \$ 2,373 8 Stores Equipment \$ 66 8 Tools, Shop & Garage \$ 553	1								Less: Fully Alloca	ted Depreciation				
8 Stores Equipment \$ 66 8 Tools, Shop & Garage \$ 553	10		Transportation	7						ica Depreciation	¢ 2272			
8 Tools, Shop & Garage \$ 553			•	1						nt				
				1										
	0	1	1000, Onlop & Garage	1						•	-\$ 44			

NOTES:

- (1) This is the depreciation rate on the largest component within the asset class. Actual depreciation is calculated on the specific rate for each component within the class.
- (2) This is the average depreciation rate of the subclass of assets within the asset group
- (3) Work in progress expenditures have been removed
- (4) Non-distribution assets have been removed. For PowerStream the net impact is adding cost because the removal of the contributed capital on streetlighting nominally exceeded the cost
- (5) Renewable Generation ("RGEN") accumulative capital costs for 2020 are included in the closing 2020 fixed assets balances. The renewable generation connection rate protection ("RGCRP") additions represents 94% of the RGEN costs and for 2019 and 2020 there are no additional costs. Upon approval PowerStream will receive the recoveries from Ontario ratepayers through the IESO. The residual 6%, otherwise known as the RGEN direct benefit, is included in the 2020 fixed asset balances and is added to rate base to be recovered from PowerStream ratepayers.

Net Depreciation

EB-2015-0003 PowerStream Inc. Section A Tab 2 Scehdule 5

File Number: Exhibit: Tab: Schedule:

EB-2015-0003 Page:

Page 1 of 18 Filed: August 21, 2015

Revision Date: August 21,2015

Appendix 2-CD9 **Depreciation and Amortization Expense**

Year:

2020

MIFRS

			rear.		WIIFKS								
Account	Description	2020 Opening Balance MIFRS Cost ⁴	Less Fully Depreciated ¹	Net for Depreciation	Additions	Disposals	Total for Depreciation ²	Years	Depreciation Rate	2020 Calculated Depreciation Expense	2020 Forecast Depreciation Expense	Differences ⁵	Did Depreciation Rate in "g" Change
		(a)	(b)	(c) = (a) - (b)	(d)	(f)	(e) = (c) $+\frac{1}{2}$ x (d) + $\frac{1}{2}$ x (f)	(f)	(g) = 1 / (f)	(h) = (e) / (f)	(i)	(k) = (f)-(j)	(Yes/No)? 3
1805	Land	\$ 27,202,613	(6)	\$ 27,202,613	\$ 9,923	(1)	\$ 27,207,575	(1)	(9) - 17 (1)	(11) = (6) / (1)	W	(K) = (1)-(J)	
1806	Land Rights	\$ 1.042.764		\$ 1,042,764	\$ 36,370		\$ 1,060,949						
1808	Buildings	\$ 7.374.877		\$ 7,374,877	\$ 138,805		\$ 7,444,280	40.00	2.50%	\$ 186,107	\$ 231,012	\$ (44.905)	No
1810	Major Spare Parts	\$ 9,878,496		\$ 9,878,496	\$ 130,003		\$ 9,878,496	-	2.50 /0	φ 100,107	φ 231,012	φ (44,903)	INU
1010	Iviajor Spare Farts	φ 9,070,490		φ 9,070, 49 0	φ -		9,070,490						
1815	Transformer Station Equipment >50 kV	\$ (1,155,943)		\$ (1,155,943)	\$ (16,856)		\$ (1,164,371)	40.00	2.50%	\$ (29,109)	\$ (27,910)	\$ (1,199)	No
1815	TS - Power Transformer & Other	\$ 34.197.834		\$ 34,197,834	\$ 1,788,084		\$ 35,091,875	40.00	2.50%	\$ 877,297	\$ 949,748	\$ (72,451)	No
1815	TS - Tap Changer	\$ 10,282,262	\$ 2.061.780	\$ 8,220,482	\$ 8,971		\$ 8,224,967	25.00	4.00%			\$ (70,561)	No
1815	TS - Winding	\$ 40,774,472	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$ 40.774.472	\$ -		\$ 40,774,472	40.00	2.50%			\$ (326,814)	No
1815	TS - Support Steel Structure	\$ 7,040,427		\$ 7,040,427	\$ 89,704		\$ 7,085,279	40.00	2.50%			\$ (52,871)	No
1815	TS- Grounding Station	\$ 4,975,880		\$ 4,975,880	\$ 8,971		\$ 4,980,365	40.00	2.50%				No
1815	TS - P&C System		\$ 1,292,874		\$ 907.899		\$ 9,236,752	20.00	5.00%				No
1815	TS - Switchgear & Relays	\$ 31,516,264	\$ 1,200,271	\$ 30,315,993	\$ 904,758		\$ 30,768,371	30.00	3.33%				No
1815	TS - Capacitor Banks	\$ 5,426,910			\$ 5,404		\$ 5,162,885	30.00	3.33%				No
1010	TO Supulifor Burino	φ 0,420,010	Ψ 200,727	γ σ, 100, 100	ψ 0,404	l	Subtotal 1815		0.0070	\$ 4,157,735		\$ (907,257)	110
												, ,	
1820	Distribution Station Equipment <50 kV	\$ (2,090,988)		\$ (2,090,988)			\$ (1,210,700)	30.00		\$ (40,357)			No
1820	MS - Power Transformer	\$ 40,174,455		\$ 40,174,455	\$ 4,631,451		\$ 42,490,181	40.00		\$ 1,062,255		\$ (69,508)	No
1820	MS - Protection & Control	\$ 11,237,434		\$ 7,992,303	\$ 113,744		\$ 8,049,175	20.00	5.00%				No
1820	MS - SwitchGear	\$ 4,987,130	\$ 213,672	\$ 4,773,458	\$ 1,150,412		\$ 5,348,664	30.00	3.33%	\$ 178,289	\$ 212,054	\$ (33,765)	No
		•	1	T	ı	T	Subtotal 1820		1	\$ 1,602,645	\$ 1,899,330	\$ (296,685)	
1825	Storage Battery Equipment	\$ -		\$ -	\$ -		\$ -	-			\$ -		1
1830	Poles, Towers & Fixtures	\$ 248,892,798		\$ 248,892,798	\$ 18,905,869	\$ (86,967)	\$ 258,302,249	45.00	2.22%	\$ 5,740,050	\$ 5,974,425	\$ (234,375)	No
1835	Overhead Conductors & Devices	\$ 235,868,911		\$ 235,868,911	\$ 21,064,588	\$ (130,288)	\$ 246,336,061	40.00	2.50%	\$ 6,158,402	\$ 6,556,452	\$ (398,050)	No
1840	Underground Conduit	\$ 133,144,382	\$ 690,172	\$ 132,454,210	\$ 7,901,972	, , ,	\$ 136,405,196	60.00	1.67%	\$ 2,273,420	\$ 2,375,315	\$ (101,895)	No
1845	Underground Conductors & Devices	\$ 450,986,257	\$ 7,448,181	\$ 443,538,076	\$ 43,662,875	\$ (433,075)	\$ 465,152,976	45.00	2.22%	\$ 10,336,733	\$ 11,520,997	\$ (1,184,264)	No
1845	Underground Rehab. Cable injection	\$ 32,169,004		\$ 32,169,004	\$ 4,626,219	, , , ,	\$ 34,482,114	20.00	5.00%	\$ 1,724,106	\$ 1,752,057	\$ (27,951)	No
1849	Overhead Transformers	\$ 22,430,145		\$ 22,430,145	\$ 1,381,351	\$ (586,943)		40.00	2.50%	\$ 570,684		\$ (218,046)	No
1850	Underground Transformers	\$ 194,864,137	\$ 3,157,726	\$ 191,706,411	\$ 13,170,993	\$ (1,313,699)	\$ 197,635,058	30.00	3.33%	\$ 6.587.835		\$ (1,532,445)	No
1855	Overhead services	\$ 18,229,506		\$ 18,229,506	\$ 1,136,905	, , , , , , , , , , , , , , , , , , , ,	\$ 18,797,959	40.00	2.50%	\$ 469,949	\$ 423,972	\$ 45,977	No
1856	Underground Services	\$ 71,144,950		\$ 71,144,950	\$ 3,639,819		\$ 72,964,859	25.00	4.00%			\$ (521,099)	No
1860	Meters	\$ 12.039.955	\$ 9.434			\$ (1,175,717)		25.00					No
1861	Interval Meters	\$ 29,775,649	,	\$ 29,775,649	\$ 1,619,315	. (.,,,,,,,,)	\$ 30,585,307	15.00	6.67%				No
1862	Smart Meters	\$ 60,077,529	1	, ., .	\$ 5,654,698		\$ 62,904,878	15.00	6.67%				No
1870	Leased Properties	\$ 191,136	1	\$ 191,136			\$ 191,136	10.00	10.00%				No
1908	Buildings & Fixtures	\$ 28,750,814	\$ 654,835	\$ 28,095,979	\$ 417,027		\$ 28,304,493	50.00	2.00%	\$ 566,090		\$ (29,274)	
1908	Building & Fixtures - Structure	\$ 17,401,865	\$ 19,085	\$ 17,382,780	\$ -		\$ 17,382,780	50.00	2.00%	\$ 347,656		\$ (56,432)	No
1908	Building & Fixtures - Windows	\$ 2,785,050	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$ 2,785,050	\$ -		\$ 2,785,050	30.00		\$ 92,835		\$ (8,484)	No
	1	_,,	ı	_,,	1 7		Subtotal 1908			\$ 1,006,580		\$ (94,190)	
1915	Office Furniture & Equipment	\$ 5,120,101	\$ 2,898,349	\$ 2,221,752	\$ 286,252		\$ 2,364,877	10.00	10.00%	\$ 236,488	\$ 174,564	\$ 61,924	No
1920	Computer Equipment - Hardware	\$ 0		\$ 0			\$ 0	5.00	20.00%				No
1920	HW - Desktops/Laptops	\$ 5,219,134	\$ 3,612,581	\$ 1,606,553	\$ 531,985		\$ 1,872,545	4.00	25.00%	\$ 468,136	\$ 685,311	\$ (217,175)	No
1920	HW - Servers	\$ 13,630,033	\$ 6,796,646	\$ 6,833,386	\$ 1,893,578		\$ 7,780,175	5.00	20.00%				No
1920	HW - MFP's				\$ 40,000		\$ 492,690	5.00	20.00%				No
1920	HW - Switches/Routers	\$ 2,171,613	\$ 1,925,575		\$ 65,265		\$ 278,670	6.00	16.67%			\$ (86,559)	No
	•		•				Subtotal 1920		•	\$ 2,169,154	\$ 2,649,959	\$ (480,804)	

Appendix 2-CD9 Depreciation and Amortization Expense

2020 MIFRS

Year:

EB-2015-0003
PowerStream Inc.
Section A
Tab 2
Scehdule 5
Page 2 of 18
Filed: August 21, 2015

2020 Forecast 2020 Opening 2020 Calculated Less Fully Total for Net for Depreciation Did Depreciation Ralance Additions Disposals Depreciation Depreciation Differences⁵ Years Depreciation Depreciated1 Depreciation² Rate Rate in "g" MIFRS Cost⁴ Expense Expense Account Description Change (e) = (c) $+\frac{1}{2}$ x (d) + $\frac{1}{2}$ (Yes/No)? 3 (b) (c) = (a) - (b)(d) (f) (g) = 1 / (f)(h) = (e) / (f)(j) (k) = (f)-(j)(a) x (f) 39,627,424 \$ 27,626,244 12,001,181 5,301,802 14,652,081 4.00 25.00% 3.663.020 4,000,933 (337,913) No 1611 Computer Software 1611 Software Operations 112.040 112.795 (755)(755)3.00 33.33% (252)(14,848)14,596 No 10.00% 6,643,732 1611 CIS software 64,982,116 64,982,116 2,910,400 66,437,316 10.00 6,609,595 34,136 No Subtotal 1611 10,306,500 10,595,681 (289.181 Transportation Equipment - Light Vehicles 11.993.805 9.233.092 2.760.712 1.423.100 3.472.262 7.00 14.29% 496.037 1.077.900 (581.863 Nο 1930 Transportation Equipment - Heavy Vehicles 16,225,440 674 16,224,767 1,524,750 16,987,142 12.00 8.33% 1,415,595 1,286,542 129,053 No 1930 Transportation Equipment - Trailers 165,563 165,563 \$ 22.00 4.55% 7,526 \$ (557 \$ 165,563 8,083 \$ No \$ Subtotal 1930 1,919,158 \$ 2,372,525 (453,366 1935 Stores Equipment \$ 680.931 680,931 \$ 680,931 10.00 10.00% 68,093 \$ 65,662 2,431 Nο \$ 1940 Tools, Shop & Garage Equipment \$ 6.988.671 1,921,276 \$ 5,067,395 543.314 5,339,052 10.00 10.00% 533,905 552,841 (18,935 No 1.759,168 3,955,617 2,196,449 309,642 1,913,989 6.00 318,998 206,272 112,727 1955 Communications Equipment 16.67% No 1955 Wireless Communication Equipment \$ 58.854 58,854 \$ 3.00 33.33% No (0)Subtotal 1955 318.998 206,272 112,727 1960 Miscellaneous Equipment Process Re-Engineering (45) \$ 45 No 1961 \$ \$ \$ 4.355.381 3,529,687 3,628,336 15.00 6.67% 241.889 283,314 (41,425) System Supervisor Equipment 825,693 \$ 197.297 No 1980 1980 RTU 9,341,550 \$ 3,066,745 \$ 6,274,805 \$ 296,250 6,422,930 15.00 6.67% 428,195 494,861 \$ (66,665 No \$ Display Wall 3,572,908 \$ 3,047,231 710,789 10.00% 340,263 341,904 (1,642 1980 \$ 525,678 \$ 3,402,626 10.00 No Subtotal 1980 1,010,347 1,120,080 (109,733 Miscellaneous Fixed Assets (Sentinel Lights)

992.581 \$

(442,238,714)

1.563.706.393

17,549,082

4,953,507

38.00

25.00

25.00

Notes:

1995

1611

Total

¹ This adjustment removes those assets that been fully depreciated.

(430,481,036)

17,549,082

4,953,507

(407,334) \$

\$

(430,073,702) \$ (25,322,604)

17,549,082 \$

4,953,507

\$ 1.583.070.316 \$ 81.335.444 \$ 1.501.734.872 \$ 126.677.149 \$ (2.734.108) \$

\$

\$

Contributions & Grants

Leased Property - 80 Addiscott

Barrie - Cont. Capital - Ont. Hydro

Reconcilation with Appendix 2 BA: filed August 21,2015	
Description	000's

4.00%

4.00%

2.63% \$ (11,637,861) \$ (13,475,689) \$

\$ 56.292.136 \$ 61.939.770 \$

701,963

198,140 \$

732,713

288,281 \$

1,837,828

(30.750

(90,141

(5,647,634) [check]

No

No

No

² Applicable for the standard Board policy of the "half-year" rule, that additions in the year attract a half-year depreciation expense in the first year.

³ Applicants must indicate YES or NO as to whether the "Depreciation Rate" for the asset in column "g" has changed from the last rebasing year approved by the Board. Changes may arise due to the adoption of International Financial Reporting Standards

⁴ Opening cost balance agrees with 2020 Test Year Appendix G-2a-1 Fixed Asset Continuity per Section 2, Tab 2.

⁵ Total difference explained per exhibit VI.19.1

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Revision Date:

August 21,2015

EB-2015-0003

Appendix 2-CD8 **Depreciation and Amortization Expense**

Year:

2019

MIFRS

Account	Description		019 Opening Balance MIFRS Cost ⁴	Less Depred			Net for preciation	,	Additions	Disposals	Total for Depreciation ²	Years	Depreciation Rate	2019 Calculated Depreciation Expense	2019 Forecast Depreciation Expense	Differences ⁵	Did Depreciation Rate in "g" Change
			(-)		,	(-)	(-) (b)		(1)	(D)	(e) = (c) $+\frac{1}{2}$ x (d) $+\frac{1}{2}$	(f)	(-) 410	(1) (-) ((0)		(1) (D (2)	(Yes/No)? 3
4005	Land	_	(a)	(b)		= (a) - (b)	•	(d)	(f)	x (f)	(1)	(g) = 1 / (f)	(h) = (e) / (f)	(j)	(k) = (f)-(j)	
1805	Land	\$	26,444,320 1.007.352			\$	26,444,320	\$	758,294 35.412		\$ 26,823,467 \$ 1.025,058	-					
1806	Land Rights	\$, ,			\$	1,007,352	\$, , , , , , , , ,	-	0.500/	A 400.000	A 000 000	A (44.007)	N
1808	Buildings	\$	7,237,891			\$	7,237,891	\$	136,987		\$ 7,306,384	40.00	2.50%	\$ 182,660	\$ 226,986	\$ (44,327)	No
1810	Major Spare Parts	\$	9,878,496								\$ -	-					
1815	Transformer Station Equipment >50 kV	\$	(1,109,969)			\$	(1,109,969)	\$	(45,974)		\$ (1,132,956)	40.00	2.50%	\$ (28,324)	\$ (27,125)	\$ (1,199)	No
1815	TS - Power Transformer & Other	\$	33,299,865			\$	33,299,865	\$	897,968		\$ 33,748,849	40.00	2.50%	\$ 843,721	\$ 915,225	\$ (71,504)	No
1815	TS - Tap Changer	\$	10,273,445	\$ 2,0	60,469	\$	8,212,976	\$	8,817		\$ 8,217,384	25.00	4.00%	\$ 328,695	\$ 398,394	\$ (69,698)	No
1815	TS - Winding	\$	40,774,472			\$	40,774,472	\$	-		\$ 40,774,472	40.00	2.50%	\$ 1,019,362	\$ 1,342,594	\$ (323,232)	No
1815	TS - Support Steel Structure	\$	7,026,206			\$	7,026,206	\$	14,220		\$ 7,033,316	40.00	2.50%	\$ 175,833	\$ 228,093	\$ (52,260)	No
1815	TS- Grounding Station	\$	4,856,018			\$	4,856,018	\$	119,861		\$ 4,915,949	40.00	2.50%	\$ 122,899	\$ 166,018	\$ (43,119)	No
1815	TS - P&C System	\$	8,978,858	\$ 1,0	59,932	\$	7,918,926	\$	1,096,819		\$ 8,467,336	20.00	5.00%	\$ 423,367	\$ 505,147	\$ (81,781)	No
1815	TS - Switchgear & Relays	\$	29,370,410	\$ 1,2	03,136	\$	28,167,275	\$	2,145,854		\$ 29,240,202	30.00	3.33%	\$ 974,673	\$ 1,259,100	\$ (284,426)	No
1815	TS - Capacitor Banks	\$	5,401,990	\$ 2	67,363	\$	5,134,627	\$	24,920		\$ 5,147,087	30.00	3.33%	\$ 171,570	\$ 189,098	\$ (17,528)	No
											Subtotal 1815			\$ 4,031,796	\$ 4,976,544	\$ (944,748)	
1820	Distribution Station Equipment <50 kV	\$	(12,474,386)			\$	(12,474,386)	\$	10.383.398		\$ (7,282,687)	30.00	3.33%	\$ (242,756)	\$ (273,107)	\$ 30,351	No
1820	MS - Power Transformer	\$	38,614,954			\$	38,614,954	\$	1,559,501		\$ 39,394,705	40.00	2.50%			\$ (68,592)	No
1820	MS - Protection & Control	\$	10,952,881	\$ 1.6	70,539	\$	9,282,342	\$	284,553		\$ 9,424,618	20.00	5.00%				No
1820	MS - SwitchGear	\$	4,176,644		36,062		4,040,581	\$	810,486		\$ 4,445,824	30.00	3.33%				No
			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				,,.				Subtotal 1820			\$ 1,361,536		\$ (305,720)	
1825	Storage Battery Equipment	\$	_			\$	_	\$	-						\$ -		
1830	Poles, Towers & Fixtures	\$	230,731,050			\$ 2	230,731,050	\$	18,248,715	\$ (86,967)	\$ 239,811,924	45.00	2.22%	\$ 5,329,154	\$ 5,553,001	\$ (223,847)	No
1835	Overhead Conductors & Devices	\$	206,655,631			\$ 2	206,655,631	\$	29,343,568	\$ (130,288)	\$ 221,262,271	40.00	2.50%	\$ 5,531,557	\$ 5,916,953	\$ (385,396)	No
1840	Underground Conduit	\$	125,912,777	\$ 5	77,808	\$ 1	125,334,969	\$	7,231,605		\$ 128,950,771	60.00	1.67%	\$ 2,149,180	\$ 2,245,165	\$ (95,985)	No
1845	Underground Conductors & Devices	\$	413,125,857	\$ 6,0	72,788	\$ 4	107,053,069	\$	38,293,475	\$ (433,075)	\$ 425,983,269	45.00	2.22%	\$ 9,466,295	\$ 10,670,063	\$ (1,203,768)	No
1845	Underground Rehab. Cable injection	\$	27,669,682			\$	27,669,682	\$	4,499,323		\$ 29,919,343	20.00	5.00%	\$ 1,495,967	\$ 1,523,918	\$ (27,951)	No
1849	Overhead Transformers	\$	21,630,657			\$	21,630,657	\$	1,386,431	\$ (586,943)	\$ 22,030,401	40.00	2.50%	\$ 550,760	\$ 752,282	\$ (201,522)	No
1850	Underground Transformers	\$	182,734,171	\$ 2,2	56,451	\$ 1	180,477,720	\$	13,443,665	\$ (1,313,699)	\$ 186,542,703	30.00	3.33%	\$ 6,218,090	\$ 7,751,242	\$ (1,533,152)	No
1855	Overhead services	\$	17,105,269			\$	17,105,269	\$	1,124,238		\$ 17,667,388	40.00	2.50%	\$ 441,685	\$ 394,817	\$ 46,868	No
1856	Underground Services	\$	67,427,565			\$	67,427,565	\$	3,717,385		\$ 69,286,257	25.00	4.00%	\$ 2,771,450	\$ 3,342,416	\$ (570,966)	No
1860	Meters	\$	11,967,441	\$	9,434	\$	11,958,007	\$	1,248,230	\$ (1,175,717)	\$ 11,994,264	25.00	4.00%	\$ 479,771	\$ 723,754	\$ (243,983)	No
1861	Interval Meters	\$	27,577,473			\$	27,577,473	\$	2,198,176		\$ 28,676,561	15.00	6.67%	\$ 1,911,771	\$ 2,024,696	\$ (112,925)	No
1862	Smart Meters	\$	56,860,394			\$	56,860,394	\$	3,217,136		\$ 58,468,961	15.00	6.67%	\$ 3,897,931	\$ 4,174,481	\$ (276,550)	No
1870	Leased Properties	\$	191,136			\$	191,136	\$	-		\$ 191,136	10.00	10.00%	\$ 19,114	\$ (1,281)	\$ 20,395	No
1908	Buildings & Fixtures	\$	28,334,079				27,679,245		416,734		\$ 27,887,612	50.00	2.00%	\$ 557,752		\$ (28,041)	No
1908	Building & Fixtures - Structure	\$	17,401,865	\$	19,085	\$	17,382,780		-	-	\$ 17,382,780	50.00	2.00%			\$ (55,338)	No
1908	Building & Fixtures - Windows	\$	2,785,050			\$	2,785,050	\$	-	-	\$ 2,785,050	30.00	3.33%	\$ 92,835	\$ 101,044	\$ (8,209)	No
											Subtotal 1908			\$ 998,243	\$ 1,089,831	\$ (91,588)	

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Appendix 2-CD8 Depreciation and Amortization Expense

Year:

2019

MIFRS

Account	Description	2019 Opening Balance MIFRS Cost ⁴	Less Fully epreciated ¹	D	Net for Depreciation	Additions	Disposals		Total for Depreciation ²	Years	Depreciation Rate	De	Calculated preciation Expense	D	19 Forecast epreciation Expense	Di	fferences ⁵	Did Depreciati Rate in "g" Change
		(a)	(b)	(c) = (a) - (b)	(d)	(f)	(e	e) = (c) +½ x (d)+½ x (f)	(f)	(g) = 1 / (f)	(h)) = (e) / (f)		(j)	(k) = (f)-(j)	(Yes/No)? 3
1915	Office Furniture & Equipment	\$ 5,106,726	\$ 2,898,349	\$	2,208,376	\$ 13,375		\$	2,215,064	10.00	10.00%	\$	221,506	\$	245,982	\$	(24,476)	No
1920	Computer Equipment - Hardware	\$ 0		\$	0	\$ -		\$	0	5.00	20.00%	\$	0	\$	(8,269)	\$	8,269	No
1920	HW - Desktops/Laptops	\$ 4,692,480	\$ 2,983,173	\$	1,709,307	\$ 526,654		\$	1,972,634	4.00	25.00%	\$	493,158	\$	710,334	\$	(217,175)	No
1920	HW - Servers	\$ 11,950,033	\$ 5,806,970	\$	6,143,063	\$ 1,680,000		\$	6,983,062	5.00	20.00%	\$	1,396,612	\$	1,553,678	\$	(157,066)	No
1920	HW - MFP's	\$ 1,114,931	\$ 653,167	\$	461,764	\$ 40,000		\$	481,764	5.00	20.00%	\$	96,353	\$	124,627	\$	(28,274)	No
1920	HW - Switches/Routers	\$ 2,108,172	\$		492,813	\$ 63,441		\$	524,534	6.00	16.67%	\$	87,422	\$	179,013	\$	(91,591)	No
		, ,	,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,			,	Subtotal 1920			\$	2,073,546	\$		\$	(485,837)	
1611	Computer Software	\$ 34,655,939	\$ 21,945,363	\$	12,710,576	\$ 4,971,485		\$	15,196,319	4.00	25.00%	\$	3,799,080		4,136,993	\$	(337,913)	No
1611	Software Operations	\$ 112,040	\$ 112,795	\$	(755)	\$ -		\$	(755)	3.00	33.33%	\$	(252)	\$	(312)	\$	60	No
1611	CIS software	\$ 62,073,916	·	\$	62,073,916	\$ 2,908,200		\$	63,528,016	10.00	10.00%	\$	6,352,802	\$	6,318,665	\$	34,136	No
	•								Subtotal 1611	U		\$	10,151,630	\$	10,455,346	\$	(303,717)	
													,,	7	,,	Ť	(000,111)	
1930	Transportation Equipment - Light Vehicles	\$ 10,629,555	\$ 6,110,419	\$	4,519,135	\$ 1,364,250		\$	5,201,260	7.00	14.29%	\$	743,037	\$	1,060,093	\$	(317,055)	No
1930	Transportation Equipment - Heavy Vehicles	\$ 14,492,040	\$ 674	\$	14,491,367	\$ 1,733,400		\$	15,358,067	12.00	8.33%	\$	1,279,839	\$	1,293,766	\$	(13,927)	No
1930	Transportation Equipment - Trailers	\$ 165,563		\$	165,563	\$ -		\$	165,563	22.00	4.55%	\$	7,526	\$	8,061	\$	(535)	No
								,	Subtotal 1930			\$	2,030,402	\$	2,361,919	\$	(331,518)	
1935	Stores Equipment	\$ 680,931		\$	680,931	\$ -		\$	680,931	10.00	10.00%	\$	68,093	\$	65,660	\$	2,433	No
1940	Tools, Shop & Garage Equipment	\$ 6,399,423	\$ 1,519,414	\$	4,880,008	\$ 589,248		\$	5,174,632	10.00	10.00%	\$	517,463	\$	541,609	\$	(24,146)	No
1955	Communications Equipment	\$ 3,638,584	2,056,756	\$	1,581,827	\$ 317,034		\$	1,740,344	6.00	16.67%		290,057	\$	202,404	\$	87,653	No
1955	Wireless Communication Equipment	\$ 58,854	\$ 58,854	\$	-	\$ -		\$	-	3.00	33.33%	\$	-	\$	(0)	\$	0	No
	1							,	Subtotal 1955		ı	\$	290,057	\$	202,404	\$	87,653	
1960	Miscellaneous Equipment	\$ _		\$	_	\$ _		\$	-	-				\$	_			
1961	Process Re-Engineering	\$ -		\$	-	\$ -		\$	-	-		\$	-	\$	(45)	\$	45	No
1980	System Supervisor Equipment	\$ 4,216,742	\$ 695,808	\$	3,520,934	\$ 138,639		\$	3,590,254	15.00	6.67%	\$	239,350		284,645	\$	(45,295)	No
1980	RTU	\$ 9,031,288	\$ 2,580,336	\$	6,450,952	\$ 310,262		\$	6,606,083	15.00	6.67%	\$	440,406		521,619	\$	(81,213)	No
1980	Display Wall	\$ 2,862,363	\$ 482,969	\$	2,379,394	\$ 710,546		\$	2,734,667	10.00	10.00%	\$	273,467		274,238	\$	(771)	No
	T					1			Subtotal 1980	1	1	\$	953,222	\$	1,080,502	\$	(127,279)	
1985	Miscellaneous Fixed Assets (Sentinel Lights)	\$ -		\$	-	\$ -		\$	-	-		\$	-					
1995	Contributions & Grants	\$ (407,671,324)	\$ (376,678)	\$	(407,294,646)	\$ (23,802,293)	\$ 992,581	\$	(418,699,502)	38.00	2.63%	\$ ((11,018,408)	\$	(12,784,016)	\$	1,765,608	No
2005	Leased Property - 80 Addiscott	\$ 17,549,082		\$	17,549,082			\$	17,549,082	25.00	4.00%	\$	701,963	\$	730,711	\$	(28,748)	No
1611	Barrie - Cont. Capital - Ont. Hydro	\$ 4,953,507		\$	4,953,507			\$	4,953,507	25.00	4.00%	\$	198,140	\$	288,281	\$	(90,141)	No
				\$	-			\$	-									
				\$	-		•						•		·			
	Total	\$ 1,451,640,388	\$ 65,131,630	\$	1,376,630,261	\$ 134,164,037	\$ (2,734,108)) \$	1,442,345,226			\$	53,024,573	\$	58,779,861	\$	(5,755,287)	
								De	educt: Socialized rei	newable o	eneration			\$	(106,000)			
loc.									oprociation Addition	00 1	. A			¢	59 673 961	1		

Depreciation Additions per 2015 Appendix 2-BA
Depreciation Additions per 2015 Appendix 2-BA (\$000)

58,673,861

Notes:

¹ This adjustment removes those assets that been fully depreciated.

² Applicable for the standard Board policy of the "half-year" rule, that additions in the year attract a half-year depreciation expense in the first year.

³ Applicants must indicate YES or NO as to whether the "Depreciation Rate" for the asset in column "g" has changed from the last rebasing year approved by the Board. Changes may arise due to the adoption of International Financial Reporting Standards

4 Opening cost balance agrees with 2019 Test Year Appendix G-2a-1 Fixed Asset Continuity per Section 2, Tab 2.

⁵ Total difference explained per exhibit VI.19.1

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File Number: Exhibit: Tab: Schedule:

EB-2015-0003 Page:

August 21,2015 Revision Date:

Appendix 2-CD7 **Depreciation and Amortization Expense**

Year:

2018

MIFRS

Account	Description	2018 Opening Balance MIFRS Cost ⁴	Less Fully Depreciated ¹	Net for Depreciation	Additions	Disposals	Total for Depreciation ²	Years	Depreciation Rate	2018 Calculated Depreciation Expense	2018 Forecast Depreciation Expense	Differences ⁵	Did Depreciation Rate in "g" Change
		(a)	(b)	(c) = (a) - (b)	(d)	(f)	(e) = (c) $+\frac{1}{2}$ x (d) + $\frac{1}{2}$ x (f)	(f)	(g) = 1 / (f)	(h) = (e) / (f)	(i)	(k) = (f)-(j)	(Yes/No)? 3
1805	Land	\$ 26,435,637	(2)	\$ 26,435,63		(-/	\$ 26,439,979	-	(9) , (.)	() = (0) / (.)	U/	(, – (., ()	
1806	Land Rights	\$ 972.810		\$ 972.8			\$ 990.081	-					
1808	Buildings	\$ 7,082,078		\$ 7,082,0			\$ 7,159,984	40.00	2.50%	\$ 179,000	\$ 223,326	\$ (44.327)	No
1810	Major Spare Parts	\$ 9,878,496		Ψ 1,002,01	\$ -		\$ -	-	2.0070	Ψ 170,000	Ψ 220,020	ψ (++,021)	110
1010	Major opare r arto	Ψ 0,070,400			Ψ		Ψ						
1815	Transformer Station Equipment >50 kV	\$ (1,315,377)			\$ 205,408		\$ 102,704	40.00	2.50%	\$ 2,568	\$ (29,118)	\$ 31,685	No
1815	TS - Power Transformer & Other	\$ 32,625,336		\$ 32.625.33	6 \$ 674.530		\$ 32,962,601	40.00	2.50%	\$ 824,065	\$ 895,569	\$ (71,504)	No
1815	TS - Tap Changer	\$ 10,209,782	\$ 2.057.538	\$ 8,152,24	4 \$ 63,663		\$ 8,184,076	25.00	4.00%	\$ 327,363	\$ 398,039	\$ (70,676)	No
1815	TS - Winding	\$ 40.774.472	7 =,000,000	\$ 40,774.47			\$ 40,774,472	40.00	2.50%	\$ 1.019.362	\$ 1,342,594		No
1815	TS - Support Steel Structure	\$ 7,012,140		\$ 7,012,14			\$ 7,019,173	40.00	2.50%	\$ 175,479	\$ 227,740	\$ (52,260)	No
1815	TS- Grounding Station	\$ 4,847,356		\$ 4,847,3			\$ 4,851,687	40.00			\$ 164,411		
1815	TS - P&C System	\$ 7,762,079	\$ 1,054,150				\$ 7,316,319	20.00					No
1815	TS - Switchgear & Relays	\$ 26,793,619		\$ 26,240,13			\$ 27,528,528	30.00			\$ 1,240,843	\$ (323,225)	No
1815	TS - Capacitor Banks	\$ 5,396,586	\$ 122,997	\$ 5,273,58			\$ 5,276,291	30.00					No
1015	13 - Capacitor Bariks	\$ 5,390,360	\$ 122,997	φ 5,275,50	9 \$ 5,404	1	-, -, -,		3.33%				NO
		1				1	Subtotal 1815		1	\$ 3,929,439	\$ 4,890,460	,)
1820	Distribution Station Equipment <50 kV	\$ (9,160,732)		\$ (9,160,73	2) \$ (3,313,654))	\$ (10,817,559)	30.00		\$ (360,585)	\$ (390,936)		No
1820	MS - Power Transformer	\$ 26,383,243		\$ 26,383,24	3 \$ 12,231,712		\$ 32,499,098	40.00	2.50%	\$ 812,477	\$ 881,069	\$ (68,592)	No
1820	MS - Protection & Control	\$ 10,479,034	\$ 1,629,586	\$ 8,849,44	8 \$ 473,847		\$ 9,086,371	20.00	5.00%	\$ 454,319	\$ 697,323	\$ (243,004)	No
1820	MS - SwitchGear	\$ 4,061,400	\$ 81,653	\$ 3,979,74	7 \$ 115,244		\$ 4,037,368	30.00	3.33%	\$ 134,579	\$ 174,511	\$ (39,932)	No
							Subtotal 1820)		\$ 1,040,790	\$ 1,361,967	\$ (321,177)	
1825	Storage Battery Equipment	\$ -		\$	¢		e						
1830	Poles. Towers & Fixtures	\$ 208.451.016		\$ 208.451.0	6 \$ 22.367.001	\$ (86.967)	\$ 219,591,033	45.00	2.22%	\$ 4,879,801	\$ 5,101,715	\$ (221,915)	No
1835		\$ 184.472.455		\$ 184.472.45		\$ (130.288)				\$ 4,889,101	\$ 5,310,132	\$ (421,031)	No No
	Overhead Conductors & Devices		\$ 550.902	T, = ,		\$ (13U,200)	\$ 195,564,045	40.00		\$ 4,869,101			No No
1840	Underground Conduit	Ψ 110,101,011		\$ 117,883,96		A (400.075)		60.00			\$ 2,122,585		
1845	Underground Conductors & Devices	\$ 374,520,453	\$ 5,164,228			\$ (433,075)		45.00	2.22%	\$ 8,636,865	\$ 9,825,604		No
1845	Underground Rehab. Cable injection	\$ 23,293,911		\$ 23,293,9° \$ 20,494.20		e (500.040)	\$ 25,481,797	20.00	5.00%	\$ 1,274,090	\$ 1,302,041		No
1849	Overhead Transformers	\$ 20,494,203		7		\$ (586,943)		40.00	2.50%	\$ 526,561	\$ 708,949	\$ (182,388)	No
1850	Underground Transformers	\$ 171,331,818	\$ 1,553,572			\$ (1,313,699)		30.00	3.33%	\$ 5,849,314	\$ 7,382,778		No
1855	Overhead services	\$ 16,083,075		\$ 16,083,07			\$ 16,594,172	40.00			\$ 367,986	\$ 46,868	No
1856	Underground Services	\$ 64,042,163		\$ 64,042,16			\$ 65,734,864	25.00		\$ 2,629,395	\$ 3,275,245		No
1860	Meters	\$ 11,884,517	\$ 9,434	\$ 11,875,08		\$ (1,175,717)		25.00	4.00%	\$ 476,662			No
1861	Interval Meters	\$ 25,132,687		\$ 25,132,68			\$ 26,355,080	15.00	6.67%	\$ 1,757,005	\$ 1,869,930		No
1862	Smart Meters	\$ 54,938,490		\$ 54,938,49			\$ 55,899,442	15.00					No
1870	Leased Properties	\$ 191,136		\$ 191,13	6 \$ -		\$ 191,136	10.00	10.00%	\$ 19,114	\$ (1,281)	\$ 20,395	No
1908	Buildings & Fixtures	\$ 27,927,137		\$ 27,927,13	7 \$ 406,942		\$ 28,130,608	50.00	2.00%	\$ 562,612	\$ 577,556	\$ (14,944)	No
1908	Building & Fixtures - Structure	\$ 17,401,865	\$ 19,085	\$ 17,382,78	0 \$ -		\$ 17,382,780	50.00	2.00%	\$ 347,656	\$ 402,993	\$ (55,338)	No
1908	Building & Fixtures - Windows	\$ 2,785,050		\$ 2,785,0	0 \$ -		\$ 2,785,050	30.00	3.33%	\$ 92,835	\$ 101,044	\$ (8,209)	No
	,	, , , , , , , , , , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , , ,		•	Subtotal 1908			\$ 1,003,103	\$ 1,081,594	\$ (78,491)	
1915	Office Furniture & Equipment	\$ 5,071,737	\$ 2,657,511	\$ 2,414,22	6 \$ 34,989		\$ 2,431,720	10.00	10.00%	\$ 243,172	\$ 427,043	\$ (183,871)	No
1920	Computer Equipment - Hardware	\$ 0		\$	0 \$ -		\$ 0	5.00	20.00%	\$ 0	\$ (8,269)	\$ 8,269	No
1920	HW - Desktops/Laptops	\$ 4,139,693	\$ 2,447,745		· ·	1	\$ 1,968,342	4.00			\$ 709,261		No
1920	HW - Servers	\$ 11,240,033		\$ 6,334,08		1	\$ 6,689,081	5.00		\$ 1,337,816			No No
1920	HW - MFP's	\$ 1,074,931				1	\$ 538,927	5.00					No No
1920	HW - Switches/Routers	\$ 1,074,931	\$ 1,234,240				\$ 847,810	6.00		\$ 107,765	\$ 167,449	\$ (59,663)	No No
1920	TIVV - SWIGHES/ROULETS	φ 2,000,926	φ 1,234,240	φ 021,00	υ ψ : 32,244	l	φ 047,010	0.00	10.07%	φ 141,302	φ 191,940	φ (50,045)	INU
							Subtotal 1920)		\$ 2,078,989	\$ 2,740,805	\$ (661,816)	

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Appendix 2-CD7 Depreciation and Amortization Expense

Year:

2018

MIFRS

Account	Description	2018 Op Balai MIFRS	nce	Less Fully Depreciated ¹	Net for Depreciation		Additions	Disposals	Total for Depreciation ²	Years	Depreciation Rate	2018 Calculated Depreciation Expense	Dep	Forecast preciation xpense	Differences ⁵	Did Depreciation Rate in "g" Change
		(a	1)	(b)	(c) = (a) - (b)		(d)	(f)	(e) = (c) $+\frac{1}{2}$ x (d) + $\frac{1}{2}$ x (f)	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(j)	(k) = (f)-(j)	(Yes/No)? 3
1611	Computer Software	\$ 31,	,241,829	\$ 18,384,872	\$ 12,856,95	7 \$	3,414,110		\$ 14,564,012	4.00	25.00%	\$ 3,641,003	\$	3,978,916	\$ (337,913) No
1611	Software Operations	\$	112,040	\$ 112,175	\$ (13	5) \$	-		\$ (135)	3.00	33.33%	\$ (45)	\$	(312)	\$ 267	No
1611	CIS software	\$ 59,	,167,816		\$ 59,167,81	6 \$	2,906,100		\$ 60,620,866	10.00	10.00%	\$ 6,062,087	\$	6,027,950	\$ 34,136	No
									Subtotal 1611			\$ 9,703,045	\$ 1	10,006,555	\$ (303,510)
1930	Transportation Equipment - Light Vehicles	\$ 10	.041.055	\$ 4,127,030	\$ 5.914.02	E 6	588.500		\$ 6.208.275	7.00	14.29%	\$ 886,896	e	955,435	\$ (68,539) No
1930	Transportation Equipment - Light Vehicles		,170,140						\$ 13.330.417	12.00				1.192.412		
1930	Transportation Equipment - Trailers		165,563	Ψ 01-1	\$ 165,56				\$ 165,563	22.00	4.55%			, - ,	\$ (535	
	1								Subtotal 1930)		\$ 2,005,290		2,155,908		
1935	Stores Equipment	\$	680,931		\$ 680,93	1 \$	-		\$ 680,931	10.00	10.00%	\$ 68,093	\$	65,600	\$ 2,493	No
1940	Tools, Shop & Garage Equipment	\$ 5,	,826,405	\$ 1,096,317	\$ 4,730,08	8 \$	573,018		\$ 5,016,597	10.00	10.00%	\$ 501,660	\$	521,796	\$ (20,136	No No
1955	Communications Equipment	\$ 3,		\$ 1,813,879	\$ 1,507,97	9 \$	316,725		\$ 1,666,342	6.00			\$	215,454	\$ 62,270	
1955	Wireless Communication Equipment	\$	58,854	\$ 58,854	\$	- \$	-		\$ -	3.00	33.33%	\$ -	\$	(0)	\$ 0	No
	T	1							Subtotal 1955			\$ 277,724	\$	215,454	\$ 62,270	
1960	Miscellaneous Equipment	\$	-		\$	- \$	-			-			\$	-		
1961	Process Re-Engineering	\$	-		\$	- \$	-		\$ -	-		\$ -	\$	(45)	\$ 45	No
1980	System Supervisor Equipment	\$ 4,	,120,371	\$ 594,338	\$ 3,526,03	4 \$	96,370		\$ 3,574,219	15.00	6.67%	\$ 238,281		284,814	\$ (46,533) No
1980	RTU	\$ 8,	,847,156	\$ 2,200,342	\$ 6,646,81	4 \$	184,132		\$ 6,738,880	15.00	6.67%	\$ 449,259		567,379	\$ (118,120	No No
1980	Display Wall	\$ 2,	,327,363	\$ 446,274	\$ 1,881,08	9 \$	535,000		\$ 2,148,589	10.00	10.00%	\$ 214,859		218,976	\$ (4,117	No No
		,							Subtotal 1980			\$ 902,399	\$	1,071,168	\$ (168,770)
1985	Miscellaneous Fixed Assets (Sentinel Lights)	\$	_		\$	- \$			\$ -	_		\$ -				
1995	Contributions & Grants		,831,254)	\$ (214,311)	T	3) \$	(23,832,651)	\$ 992,581	\$ (396,036,978)	38.00	2.63%	\$ (10,422,026)	\$ (1	12,026,534)	\$ 1,604,509	No
2005	Leased Property - 80 Addiscott	\$ 17,	,549,082		\$ 17,549,08				\$ 17,549,082	25.00	4.00%		\$	730,711) No
1611	Barrie - Cont. Capital - Ont. Hydro	\$ 4,	,953,507		\$ 4,953,50	17		-	\$ 4,953,507	25.00	4.00%	\$ 198,140	\$	288,281	\$ (90,141) No
					\$	-				-	-		-			1
	 Total	\$ 1,330	.957.845	\$ 53.218.525	\$ 1,269,176,20	0 \$	123.416.651	\$ (2.734.108)	\$ 1.329.517.472			\$ 49.517.219	\$ 5	55.696.995	\$ (6.179.776)
	1.000	Ψ 1,000,	,00.,040	Ţ 00,210,020	,,230,170,20	Ψ	.23,0,001	\$ (2,.04,100)	Deduct: Socialized re	newahle	neneration	ψ .5,017, <u>2</u> 10	\$	(104,000)	\$ (5,175,776	/ I
									2 3 3 3 0t. O O O I A I Z C G T C		900144011			(104,000)		

Depreciation Additions per 2015 Appendix 2-BA
Depreciation Additions per 2015 Appendix 2-BA (\$000)

55,592,995

55.593

Notes:

¹ This adjustment removes those assets that been fully depreciated.

² Applicable for the standard Board policy of the "half-year" rule, that additions in the year attract a half-year depreciation expense in the first year.

³ Applicants must indicate YES or NO as to whether the "Depreciation Rate" for the asset in column "g" has changed from the last rebasing year approved by the Board. Changes may arise due to the adoption of International Financial Reporting Standards

⁴ Opening cost balance agrees with 2018 Test Year Appendix G-2a-1 Fixed Asset Continuity per Section 2, Tab 2.

⁵ Total difference explained per exhibit VI.19.1

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Revision Date:

August 21,2015

Appendix 2-CD6 Depreciation and Amortization Expense

Year: 2017 MIFRS

Account	Description	2017 Opening Balance MIFRS Cost ⁴		Less Fully Depreciated ¹	D	Net for Depreciation	Additions	Disposals	Total for Depreciation ²	Years	Depreciation Rate	2017 Calculated Depreciation Expense	2017 Forecast Depreciation Expense	Differences ⁵	Did Depreciatio Rate in "g" Change
		(a)		(b)	,	(c) = (a) - (b)	(d)	(f)	(e) = (c) $+\frac{1}{2}$ x (d)+ 1 x (f)+	^{/2} (f)	(g) = 1 / (f)	(h) = (e) / (f)	(i)	(k) = (f)-(j)	(Yes/No)? 3
1805	Land	\$ 26,435,63	37		\$	26,435,637	\$ -	(1)	\$ 26,435,637		(g) = 17(1)	(II) = (e) / (I)	W	(K) = (1)-(J)	
1806	Land Rights	\$ 938,7			\$	938,785	\$ 34,024		\$ 955,797						
1808	Buildings	\$ 7,005,13			\$	7,005,139	\$ 76.939		\$ 7,043,609		2.50%	\$ 176,090	\$ 220,417	\$ (44.327)	No
1810	Major Spare Parts	\$ 9.878.49			Ψ	7,000,100	Ψ 10,000		\$		2.0070	Ψ 170,000	Ψ 220,417	ψ (++,021)	110
1010	major oparo i arto	φ σ,σ,σ, ι.							•						
1815	Transformer Station Equipment >50 kV	\$ (22,337,2			\$		\$ 21,021,835		\$ (11,826,294		2.50%				No
1815	TS - Power Transformer & Other	\$ 31,587,7			\$	31,587,755	\$ 1,037,581		\$ 32,106,545			\$ 802,664	\$ 874,167	\$ (71,504)	No
1815	TS - Tap Changer	\$ 10,146,2			\$	8,102,655	\$ 63,509		\$ 8,134,409			\$ 325,376			No
1815	TS - Winding	\$ 40,774,4			\$	40,774,472	\$ -		\$ 40,774,472					\$ (323,232)	No
1815	TS - Support Steel Structure	\$ 6,998,2	_		\$	6,998,228	\$ 13,912		\$ 7,005,184			\$ 175,130			No
1815	TS- Grounding Station	\$ 4,838,84			\$	4,838,847	\$ 8,509		\$ 4,843,102						No
1815	TS - P&C System	\$ 7,326,49	_		\$	6,282,985	\$ 435,585		\$ 6,500,777		5.00%	\$ 325,039		\$ (83,311)	No
1815	TS - Switchgear & Relays	\$ 24,417,6		7,	\$	24,195,006	\$ 2,375,948		\$ 25,382,980			\$ 846,099		\$ (334,462)	No
1815	TS - Capacitor Banks	\$ 5,391,18	33	\$ 49,481	\$	5,341,702	\$ 5,404		\$ 5,344,403	30.00	3.33%	\$ 178,147	\$ 206,894	\$ (28,748)	No
									Subtotal 181	5		\$ 3,497,237	\$ 4,582,357	\$ (1,085,120)	
1820	Distribution Station Equipment <50 kV	\$ (2,201,5	11)		\$	(2,201,511)	\$ (6,959,221	\	\$ (5,681,122	30.00	3.33%	\$ (189,371)	\$ (219,722)	\$ 30,351	No
1820	MS - Power Transformer	\$ 17.153.0			\$	17.153.089	\$ 9.230.154	/	\$ 21.768.166					\$ (68,592)	No
1820	MS - Protection & Control	\$ 10.110.00	_		\$	8.681.196	\$ 369.033		\$ 8.865.713			\$ 443.286	\$ 689,956		No
1820	MS - SwitchGear	\$ 3,815,09		\$ 76,111		3,738,985	\$ 246,304		\$ 3,862,137						No
1020	ING - GWIGHOGA	Ψ 3,013,0	30	Ψ 70,111	Ψ	3,730,303	Ψ 240,304	ļ	•		3.3370				140
					1				Subtotal 182	0	1	\$ 926,857	\$ 1,255,727	\$ (328,871)	
1825	Storage Battery Equipment	\$	-		\$	-	\$ -		\$				\$ -		
1830	Poles, Towers & Fixtures	\$ 184,238,62			\$	184,238,623	\$ 24,299,361	\$ (86,967)	\$ 196,344,820		2.22%	\$ 4,363,218	\$ 4,583,200	\$ (219,982)	No
1835	Overhead Conductors & Devices	\$ 161,242,64			\$	161,242,647	\$ 23,360,096	\$ (130,288)					\$ 4,778,104		No
1840	Underground Conduit	\$ 111,352,3	18		\$	110,856,390	\$ 7,082,553		\$ 114,397,667	60.00	1.67%	\$ 1,906,628	\$ 2,001,248	\$ (94,620)	No
1845	Underground Conductors & Devices	\$ 335,773,39		\$ 3,911,099	\$	331,862,299	\$ 39,180,131	\$ (433,075)							No
1845	Underground Rehab. Cable injection	\$ 19,038,44			\$	19,038,446	\$ 4,255,465		\$ 21,166,179					\$ (27,951)	No
1849	Overhead Transformers	\$ 19,627,9			\$	19,627,911	\$ 1,453,235						\$ 664,781	\$ (163,254)	No
1850	Underground Transformers	\$ 160,512,68	_	\$ 1,041,611	\$	159,471,078	\$ 12,132,830	\$ (1,313,699)			3.33%			, ,, , ,,	No
1855	Overhead services	\$ 15,063,9	_		\$	15,063,905	\$ 1,019,170		\$ 15,573,490		2.50%	\$ 389,337		\$ 46,868	No
1856	Underground Services	\$ 60,858,46			\$	60,858,468	\$ 3,183,695		\$ 62,450,316		4.00%			\$ (739,676)	No
1860	Meters	\$ 12,221,3				12,211,916	\$ 838,884	\$ (1,175,717)				\$ 481,740			No
1861	Interval Meters	\$ 22,764,98			\$	22,764,986	\$ 2,367,702		\$ 23,948,836						No
1862	Smart Meters	\$ 53,402,0	_		\$	53,402,052	\$ 1,536,438		\$ 54,170,27		6.67%	\$ 3,611,351		\$ (276,550)	No
1870	Leased Properties	\$ 191,1	36		\$	191,136	\$ -		\$ 191,136	10.00	10.00%	\$ 19,114	\$ (1,281)	\$ 20,395	No
1908	Buildings & Fixtures	\$ 27.524.5	22		\$	27.524.582	\$ 402.555		\$ 27.725.859	50.00	2.00%	\$ 554.517	\$ 569,461	\$ (14.944)	No
1908	Building & Fixtures - Structure	\$ 17,401,80		\$ 19,085	\$	17,382,780	\$ 402,333		\$ 17,382,780		2.00%		\$ 402,993	\$ (55,338)	No
1908	Building & Fixtures - Windows	\$ 2,785,0			\$		\$ -		\$ 2.785.050						No
1900	Building & Fixtures - Williams	φ 2,705,0	30	I	φ	2,765,050	Ψ -	I	, , , , , , , , , , , , , , , , , , , ,		3.33 /6	, , , , , , , , , , , , , , , , , , , ,		, , , ,	INO
		1	-1	Ī	1				Subtotal 190	<u>•</u>		\$ 995,008	\$ 1,073,499	\$ (78,491)	
1915	Office Furniture & Equipment	\$ 5,047,66	62	\$ 95,412	\$	4,952,250	\$ 24,075		\$ 4,964,287	10.00	10.00%	\$ 496,429	\$ 597,813	\$ (101,384)	No
1010	Computer Equipment - Hardware	\$			\$		\$ -		\$	- 5.00	20.00%	\$ -	\$ (8,269)	\$ 8,269	No
1920		6 0.400.00	84	\$ 1.829.802	\$	1,650,883	\$ 659,009		\$ 1,980,387	4.00	25.00%	\$ 495,097	\$ 645,412	\$ (150,315)	No
	HW - Desktops/Laptops	\$ 3,480,68													
1920		\$ 3,480,60		, , , , , , ,	\$	6,296,410	\$ 2,045,100		\$ 7,318,960	5.00	20.00%	\$ 1,463,792	\$ 1,488,512	\$ (24,721)	No
1920 1920	HW - Desktops/Laptops		33	\$ 2,898,523		6,296,410 548,639	\$ 2,045,100 \$ 250,000		\$ 7,318,960 \$ 673,640			\$ 1,463,792 \$ 134,728		\$ (24,721) \$ (12,776)	No No
1920 1920 1920	HW - Desktops/Laptops HW - Servers	\$ 9,194,93	33 3	\$ 2,898,523 \$ 276,292						5.00	20.00%		\$ 147,504		

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Appendix 2-CD6 Depreciation and Amortization Expense

Year:

2017

MIFRS

Account	Description	В	7 Opening Salance FRS Cost ⁴	ess Fully epreciated ¹		Net for preciation	,	Additions	Disp	osals	Total for Depreciation		Years	Depreciation Rate	2017 Calculated Depreciation Expense		017 Forecast Depreciation Expense	Dif	fferences ⁵	Did Depreciation Rate in "g" Change
			(a)	(b)	(c)) = (a) - (b)		(d)	((f)	(e) = (c) +½ x (d) x (f)+	+ 1/2	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(j)	(1	k) = (f)-(j)	(Yes/No)? ³
1611	Computer Software	\$	27,659,719	\$ 14,591,926	\$	13,067,793	\$	3,582,109			\$ 14,858,	348	4.00	25.00%	\$ 3,714,712		4,547,153	\$	(832,441)	No
1611	Software Operations	\$	112,040	\$ 59,475	\$	52,565	\$	-			\$ 52,	565	3.00	33.33%	\$ 17,522		17,522	\$	(0)	No
1611	CIS software	\$	52,283,726		\$	52,283,726	\$	6,884,090			\$ 55,725,	771	10.00	10.00%	\$ 5,572,577		5,538,441	\$	34,136	No
											Subtotal 16	311			\$ 9,304,811	\$	10,103,116	\$	(798,305)	
1930	Transportation Equipment - Light Vehicles	\$	8,286,255	\$ 3,586,146	\$	4,700,109	\$	1,754,800			\$ 5,577,	509	7.00	14.29%	\$ 796,787	s	975,424	s	(178,637)	No
1930	Transportation Equipment - Heavy Vehicles		11.239.240	674		11,238,567		930.900			\$ 11,704,0		12.00	8.33%			1.062.654		(87,319)	No
1930	Transportation Equipment - Trailers	\$	165,563		\$	165,563	\$	-			\$ 165,	563	22.00	4.55%			8,061	\$	(535)	No
											Subtotal 19	30			\$ 1,779,647		2,046,139		(266,492)	
1935	Stores Equipment	\$	680,931		\$	680,931	\$	-			\$ 680,		10.00	10.00%	\$ 68,093		65,540		2,553	No
1940	Tools, Shop & Garage Equipment	\$	5,352,919	\$ 900,998	\$	4,451,921	\$	473,486			\$ 4,688,0	664	10.00	10.00%	\$ 468,866	\$	507,447	\$	(38,580)	No
1955	Communications Equipment	\$	2,808,432	\$ 1,560,004	\$	1,248,428	\$	513,426			\$ 1,505,	141	6.00	16.67%	\$ 250,857	\$	211,623	\$	39,233	No
1955	Wireless Communication Equipment	\$	58,854	\$ 58,854	\$	-	\$	-			\$	-	3.00	33.33%	\$ -	\$	(0)	\$	0	No
				•							Subtotal 19)55			\$ 250,857	\$	211,623	\$	39,233	
1960	Miscellaneous Equipment	\$	-		\$	-	\$	-			\$	-	-			\$	-			
1961	Process Re-Engineering	\$	-		\$	-	\$	-			\$	-	-		\$ -	\$	(45)	\$	45	No
1980	System Supervisor Equipment	\$	3,745,414	\$ 434,250	\$	3,311,163	\$	374,958			\$ 3,498,	642	15.00	6.67%			276,517		(43,274)	No
	RTU	\$	8,664,168	\$.,,	\$	7,063,336	\$	182,988			\$ 7,154,		15.00	6.67%			614,587		(137,598)	No
1980	Display Wall	\$	1,792,363	\$ 371,251	\$	1,421,112	\$	535,000			\$ 1,688,		10.00	10.00%	\$ 168,861		172,596	\$	(3,735)	No
		,									Subtotal 19	080			\$ 879,093	\$	1,063,700	\$	(184,607)	
1985	Miscellaneous Fixed Assets (Sentinel Lights)	\$	-		\$	_	\$	-			\$	-	-		\$ -	\$	_			
1995	Contributions & Grants	\$ (3	362,901,107)	\$ (152,617)	\$ ((362,748,490)	\$	(22,922,729)	\$!	992,581	\$ (373,713,	564)	38.00	2.63%	\$ (9,834,567) \$	(11,275,604)	\$	1,441,037	No
2005	Leased Property - 80 Addiscott	\$	17,549,082		\$	17,549,082	\$	-			\$ 17,549,		25.00	4.00%	\$ 701,963		730,711		(28,748)	No
1611	Barrie - Cont. Capital - Ont. Hydro	\$	4,953,507		\$	4,953,507	\$	-			\$ 4,953,	507	25.00	4.00%	\$ 198,140	\$	288,281	\$	(90,141)	No
					\$	-														
			100 000 17:		\$	- 100 010 0:2		11105005	A (5.	704 406	\$	-			40040==:	<u> </u>	50 000 000		(0.075.50.)	
	Total	\$ 1,1	189,333,114	\$ 39,536,404	\$ 1,	,139,918,213	\$ 1	144,358,839	\$ (2,	734,108)	\$ 1,210,730,	579			\$ 46,212,781	\$	52,888,365	\$	(6,675,584)	

Notes:

 Deduct: Socialized renewable generation
 \$ (108,000)

 Depreciation Additions per 2015 Appendix 2-BA
 \$ 52,780,365

 Depreciation Additions per 2015 Appendix 2-BA (\$000)
 \$ 52,780

¹ This adjustment removes those assets that been fully depreciated.

² Applicable for the standard Board policy of the "half-year" rule, that additions in the year attract a half-year depreciation expense in the first year.

³ Applicants must indicate YES or NO as to whether the "Depreciation Rate" for the asset in column "g" has changed from the last rebasing year approved by the Board. Changes may arise due to the adoption of International Financial Reporting Standards

 $^{^4}$ Opening cost balance agrees with 2017 Test Year Appendix G-2a-1 Fixed Asset Continuity per Section 2, Tab 2.

⁵ Total difference explained per exhibit VI.19.1

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Appendix 2-CD5 Depreciation and Amortization Expense

Year:

2016

MIFRS

Account	Description	2016 Opening Balance MIFRS Cost ⁴	Less Fully Depreciated ¹	Net for Depreciation	Additions	Disposals	Total for Depreciation ²	Years	Depreciation Rate	2016 Calculated Depreciation Expense	2016 Forecast Depreciation Expense	Differences ⁵	Did Depreciation Rate in "g" Change
		(a)	(b)	(c) = (a) - (b)	(d)	(f)	(e) = (c) $+\frac{1}{2}$ x (d) + $\frac{1}{2}$ x (f)	(f)	(g) = 1 / (f)	(h) = (e) / (f)	(i)	(k) = (f)-(j)	(Yes/No)? 3
1805	Land	\$ 23,546,637	(D)	\$ 23,546,637		(1)	\$ 24,991,137	- (1)	(g) = 17(1)	(II) = (e) / (I)	(J)	(K) = (1)-(J)	
1806	Land Rights	\$ 905,280		\$ 905,280	\$ 2,889,000		\$ 922,033	-					
1808	Buildings	\$ 6,928,662		\$ 6,928,662			\$ 6,966,901	40.00	2.50%	\$ 174,173	\$ 219,077	\$ (44,905)	No
1810	Major Spare Parts	\$ 9,878,496		Ψ 0,020,002	\$ 70,477		\$ -		2.0070	Ψ 174,170	Ψ 210,077	ψ (++,000)	110
1010	Iwajor opare r arts	ψ 3,070,430			Ψ -		-						
1815	Transformer Station Equipment >50 kV	\$ (11,027,060)		\$ (11,027,060	\$ (11,310,152)		\$ (16,682,136)	40.00	2.50%	\$ (417,053)	\$ (415,854)	\$ (1,199)	No
1815	TS - Power Transformer & Other	\$ 21,833,387		\$ 21,833,387	\$ 9,754,368		\$ 26,710,571	40.00	2.50%	\$ 667,764	\$ 740,215	\$ (72,451)	No
1815	TS - Tap Changer	\$ 10,082,919	\$ 1,049,307	\$ 9,033,612			\$ 9,065,290	25.00	4.00%				No
1815	TS - Winding	\$ 40,774,472		\$ 40,774,472	\$ -		\$ 40,774,472	40.00	2.50%	\$ 1,019,362	\$ 1,346,176	\$ (326,814)	No
1815	TS - Support Steel Structure	\$ 6,844,300		\$ 6,844,300			\$ 6,921,264	40.00	2.50%	\$ 173,032	\$ 225,902		No
1815	TS- Grounding Station	\$ 4,830,493		\$ 4,830,493			\$ 4,834,670	40.00	2.50%	\$ 120,867			No
1815	TS - P&C System	\$ 6,445,466	\$ 1,035,838	\$ 5,409,628			\$ 5,850,142	20.00	5.00%	\$ 292,507			No
1815	TS - Switchgear & Relays	\$ 21,374,618	\$ 222,665	\$ 21,151,952	,,.		\$ 22,673,479	30.00	3.33%	\$ 755,783	\$ 1,112,734		No
1815	TS - Capacitor Banks	\$ 5,093,669	\$ 49,481	\$ 5,044,188	\$ 297,513		\$ 5,192,945	30.00	3.33%	\$ 173,098	\$ 206,724	\$ (33,626)	No
							Subtotal 1815			\$ 3,147,971	\$ 4,340,445	\$ (1,192,475)	
1820	Distribution Station Equipment <50 kV	\$ (131,161)		\$ (131.161	\$ (2.070.350)		\$ (1,166,336)	30.00	3.33%	\$ (38,878)	\$ (69.229)	\$ 30.351	No
1820	MS - Power Transformer	\$ 15,298,485		\$ 15,298,485			\$ 16,225,787	40.00	2.50%	\$ 405,645			No
1820	MS - Protection & Control	\$ 10,053,901	\$ 1,426,300				\$ 8,655,651	20.00	5.00%	\$ 432,783			No
1820	MS - SwitchGear	\$ 3,164,871					\$ 3,463,955	30.00	3.33%	\$ 115,465	\$ 162,465		No
1020	ine emicrosci	ψ 0,104,071	Ψ 20,020	ψ 0,100,040	ψ 000,220	I	Subtotal 1820		0.0070	\$ 915,015	\$ 1,278,175	,	110
												, ,	
1825	Storage Battery Equipment	\$ -		\$ -	\$ -		\$ -	-			\$ -		No
1830	Poles, Towers & Fixtures	\$ 160,780,261		\$ 160,780,261		\$ (86,967)	\$ 172,509,442	45.00	2.22%	\$ 3,833,543	\$ 4,060,188		No
1835	Overhead Conductors & Devices	\$ 136,976,317		\$ 136,976,317		\$ (130,288)		40.00	2.50%	\$ 3,727,737	\$ 4,229,434		No
1840	Underground Conduit	\$ 105,019,483	\$ 437,157				\$ 107,748,744	60.00	1.67%				No
1845	Underground Conductors & Devices	\$ 301,741,857	\$ 2,953,049	\$ 298,788,808			\$ 316,021,116	45.00	2.22%	\$ 7,022,691	\$ 8,179,183		No
1845	Underground Rehab. Cable injection	\$ 14,900,134		\$ 14,900,134				20.00	5.00%				No
1849	Overhead Transformers	\$ 18,785,085		\$ 18,785,085		\$ (586,943)		40.00	2.50%	\$ 480,162			No
1850	Underground Transformers	\$ 150,021,624	\$ 743,614			\$ (1,313,699)		30.00	3.33%	\$ 5,150,785			No
1855	Overhead services	\$ 13,903,006		\$ 13,903,006			\$ 14,483,455	40.00	2.50%	\$ 362,086	\$ 316,110		No
1856	Underground Services	\$ 57,901,274		\$ 57,901,274			\$ 59,379,871	25.00	4.00%	\$ 2,375,195			No
1860	Meters	\$ 12,585,348	\$ 9,434	\$ 12,575,914		\$ (1,175,717)		25.00	4.00%	\$ 495,757	\$ 601,428		No
1861	Interval Meters	\$ 20,652,600		\$ 20,652,600	\$ 2,112,386		\$ 21,708,793	15.00	6.67%	\$ 1,447,253	\$ 1,563,386	\$ (116,133)	No
1862	Smart Meters	\$ 51,018,135		\$ 51,018,135			\$ 52,210,094	15.00	6.67%				No
1870	Leased Properties	\$ 191,136		\$ 191,136	\$ -		\$ 191,136	10.00	10.00%	\$ 19,114	\$ (1,259)	\$ 20,373	No
1908	Buildings & Fixtures	\$ 27,126,413		\$ 27,126,413			\$ 27,325,498	50.00	2.00%			\$ (16,177)	No
1908	Building & Fixtures - Structure	\$ 17,401,865	\$ 19,085	\$ 17,382,780			\$ 17,382,780	50.00	2.00%	\$ 347,656	\$ 404,088		No
1908	Building & Fixtures - Windows	\$ 2,785,050		\$ 2,785,050	\$ -		\$ 2,785,050	30.00	3.33%	\$ 92,835	\$ 101,319	\$ (8,484)	No
	T		I		1	T	Subtotal 1908	1	ı	\$ 987,001	\$ 1,068,094	\$ (81,094)	
1915	Office Furniture & Equipment	\$ 5,034,287	\$ 72,918	\$ 4,961,369	\$ 13,375		\$ 4,968,056	10.00	10.00%	\$ 496,806	\$ 598,263	\$ (101,458)	No
1920	Computer Equipment - Hardware	\$ 0		\$ 0	\$ -		\$ 0	5.00	20.00%	\$ 0	\$ (8,269)	\$ 8,269	No
1920	HW - Desktops/Laptops	\$ 2,851,276	\$ 1,437,160	•			\$ 1,728,821	4.00	25.00%	\$ 432,205			No
1920	HW - Servers	\$ 8,160,595					\$ 6,139,925	5.00	20.00%	\$ 1,227,985		(-,)	No
1920	HW - MFP's	\$ 624.931	\$ 2,557,659				\$ 480,186	5.00	20.00%	\$ 96.037	\$ 1,299,079	\$ (16,915)	No
1920	HW - Switches/Routers	\$ 1,725,828					\$ 1,056,074	6.00	16.67%	\$ 176,012	, , , , ,	\$ (61,241)	No
1320	Titt Ownerco/Noutels	Ψ 1,123,020	Ψ 004,004	ψ 031,024	ψ 550,100	l .			10.07 70	Ψ 170,012	ψ ZJ1,ZJ3	ψ (01,241)	INU
							Subtotal 1920			\$ 1,932,240	\$ 2,161,001	\$ (228,761)	

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Filed: August 21, 2015

(110,000) 48.590.351

48,590

\$

Appendix 2-CD5 Depreciation and Amortization Expense

Voor

2016

MIFRS

2016 Opening 2016 Calculated 2016 Forecast Less Fully Total for Depreciation Net for Did Depreciation Disposals Balance Additions Years Depreciation Depreciation Differences⁵ Depreciation Depreciated1 Depreciation² Rate Rate in "g" Description MIFRS Cost4 Expense Expense Account Change (e) = (c) $+\frac{1}{2}$ x (d) + $\frac{1}{2}$ (Yes/No)? 3 (a) (b) (c) = (a) - (b)(d) (f) (f) (g) = 1/(f)(h) = (e) / (f)(k) = (f)-(j)x (f) 21,978,839 \$ 10,200,728 11,778,111 5,680,881 14,618,551 4.00 25.00% 3,654,638 \$ 3,958,178 (303,541) Computer Software No Software Operations 112,040 112,040 112,040 3.00 33.33% 37,347 37,347 No 45,551,726 45,551,726 48,917,726 10.00 10.00% 34,137 1611 CIS software \$ 6,732,000 4,891,773 4,857,636 No Subtotal 1611 8.583.757 8.853.161 (269,404) Transportation Equipment - Light Vehicles 7,430,255 1,852,724 5,577,532 856,000 6,005,531 7.00 14.29% 857,933 \$ 1,009,466 (151,533 No Transportation Equipment - Heavy Vehicles 8,970,840 \$ 674 \$ 8,970,166 \$ 2,268,400 10,104,366 12.00 8.33% 842,031 \$ 935,863 (93,832 No \$ 1930 Transportation Equipment - Trailers 165,563 165.563 \$ 165,563 22.00 4.55% \$ 7,526 \$ 8.083 (557 No \$ \$ Subtotal 1930 1,707,489 1,953,412 (245,923 \$ Stores Equipment 680.931 \$ 680.931 10.00 10.00% \$ 68,093 \$ 65,482 2.611 No 4,874,726 580,507 10.00% 1940 Tools, Shop & Garage Equipment 4,294,219 478,193 4,533,316 10.00 453,332 \$ 497,772 (44,441 No 1,306,934 1,233,998 6.00 16.67% Communications Equipment 2,540,932 267,500 1,367,748 227,958 209,085 18,873 No 1955 Wireless Communication Equipment 58,854 \$ 33.33% 58,854 \$ No \$ \$ (0) Subtotal 1955 \$ 227.958 209.085 18.873 Miscellaneous Equipment 1960 1961 Process Re-Engineering \$ \$ (45) 45 No \$ System Supervisor Equipment 3.037.888 365.672 2.672.216 707.526 3.025.979 15.00 6.67% 201.732 251.547 (49.815) No 1980 RTU 8,470,972 1.351.721 \$ 7,119,251 193,195 7,215,849 15.00 6.67% 481,057 674,424 (193,368 No 1980 Display Wall 1.096.177 \$ 751.940 \$ 695.500 10.00 10.00% 117.689 \$ 344.236 \$ 1.099.690 109.969 (7.720)No Subtotal 1980 792,758 1,043,660 (250,902 Miscellaneous Fixed Assets (Sentinel Lights) (9,270,488) \$ Contributions & Grants (341,879,833) \$ (111,929) \$ (341,767,904) \$ (22,013,855) 992,581 \$ (352,278,540) 38.00 2.63% \$ (10,573,397) \$ 1,302,909 No Leased Property - 80 Addiscott Barrie - Cont. Capital - Ont. Hydro 701,963 \$ (30,750 2005 17,549,082 17,549,082 \$ 25.00 4.00% 732,713 \$ 17,549,082 No 4,954,193 4,954,193 4,954,193 25.00 4.00% 198,168 288,281 (90,114 No Total 1,071,677,126 | \$ 29,049,544 | \$ 1,032,749,086 | \$ 120,390,096 | \$ (2,734,108) | \$ 42.144.679 \$ 48.700.351 | \$ 1.091.577.080 (6.555.672)

Deduct: Socialized renewable generation

Depreciation Additions per 2015 Appendix 2-BA

Depreciation Additions per 2015 Appendix 2-BA (\$000)

Notes:

¹ This adjustment removes those assets that been fully depreciated.

² Applicable for the standard Board policy of the "half-year" rule, that additions in the year attract a half-year depreciation expense in the first year.

³ Applicants must indicate YES or NO as to whether the "Depreciation Rate" for the asset in column "g" has changed from the last rebasing year approved by the Board. Changes may arise due to the adoption of International Financial Reporting Standards

⁴ Opening cost balance agrees with 2016 Test Year Appendix G-2a-1 Fixed Asset Continuity per Section 2, Tab 2.

⁵ Total difference explained per exhibit VI.19.1

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File Number: EB-2015-0003 Exhibit:

Tab: Schedule: Page:

Date:

August 21,2015

Appendix 2-CD4 **Depreciation and Amortization Expense**

Year:

2015 MIFRS

			Year:	2015	MIFRS								
Account	Description	2015 Opening Balance MIFRS Cost ⁴	Less Fully Depreciated ¹	Net for Depreciation	Additions	Disposals	Total for Depreciation ²	Years	Depreciation Rate	2015 Calculated Depreciation Expense	2015 Forecast Depreciation Expense	Differences ⁵	Did Depreciation Rate in "g" Change
		(a)	(b)	(c) = (a) - (b)	(d)	(f)	(e) = (c) $+\frac{1}{2}$ x (d) + $\frac{1}{2}$ x (f)	(f)	(g) = 1 / (f)	(h) = (e) / (f)	(i)	(k) = (f)-(j)	(Yes/No)? 3
1805	Land	\$ 22,421,326	(D)	\$ 22,421,326	\$ 1,125,311	(1)	\$ 22,983,982	(1)	(g) = 17(1)	(II) = (e) / (I)	\$ -	$(K) = (1)^{-}(j)$	1
1806	Land Rights	\$ 872.293		\$ 872,293	\$ 32,987		\$ 888,786				\$ -		
1808	Buildings	\$ 6.717.889		\$ 6,717,889	\$ 210.773		\$ 6,823,276	40.00	2.50%	\$ 170.582	\$ 214.909	\$ (44.327)	No
1810	Major Spare Parts	\$ 9,878,496		Ψ 0,717,000	Ψ 210,770		\$ -	-	2.0070	Ψ 170,002	Ψ 214,000	ψ (++,021)	110
1010	major oparo i arto	φ σ,σ,σ, ισσ					<u> </u>						
1815	Transformer Station Equipment >50 kV	\$ 0			\$ (11,027,060)		\$ (5,513,530)	40.00	2.50%				No
1815	TS - Power Transformer & Other	\$ 11,542,202			\$ 10,291,185		\$ 16,687,795	40.00	2.50%	\$ 417,195	\$ 488,699	\$ (71,504)	No
1815	TS - Tap Changer	\$ 10,019,519	\$ 666,817	\$ 9,352,701	\$ 63,400		\$ 9,384,402	25.00				\$ (238,225)	No
1815	TS - Winding	\$ 40,773,652		\$ 40,773,652	\$ 820		\$ 40,774,062	40.00		\$ 1,019,352			No
1815	TS - Support Steel Structure	\$ 6,835,960		\$ 6,835,960			\$ 6,840,130	40.00					No
1815	TS- Grounding Station	\$ 4,822,193		\$ 4,822,193	\$ 8,300		\$ 4,826,343	40.00		,	\$ 163,778		No
1815	TS - P&C System	\$ 5,878,976	\$ 1,030,890		\$ 566,490		\$ 5,131,331	20.00		\$ 256,567	\$ 340,769		No
1815	TS - Switchgear & Relays	\$ 18,318,415		\$ 18,318,415	,,		\$ 19,846,516	30.00	3.33%	\$ 661,551	, , , , , , ,	\$ (367,322)	No
1815	TS - Capacitor Banks	\$ 5,093,589		\$ 5,093,589	\$ 80		\$ 5,093,629	30.00	3.33%	\$ 169,788	\$ 205,737	\$ (35,950)	No
							Subtotal 1815			\$ 3,053,651	\$ 4,270,664	\$ (1,217,014)	
1820	Distribution Station Equipment <50 kV	\$ (45,041)		\$ (45.041)	\$ (86,121)		\$ (88,101)	30.00	3.33%	\$ (2,937)	\$ (4,936)	\$ 2.000	No
1820	MS - Power Transformer	\$ 11.376.506		\$ 11.376.506	\$ 3.921.979		\$ 13.337.495	40.00		\$ 333,437		\$ (71,277)	No
1820	MS - Protection & Control	\$ 9,997,527	\$ 1,109,325	7,,	\$ 56,374		\$ 8,916,389	20.00		\$ 445,819			No
1820	MS - SwitchGear	\$ 2,985,818		\$ 2,965,304	\$ 179,054		\$ 3,054,831	30.00		\$ 101,828	\$ 140,048	\$ (38,221)	No
	,	1 7 -,,		-,,	1 +,		Subtotal 1820			\$ 878,148	\$ 1,238,207	\$ (360,059)	
1825	Storage Battery Equipment	\$ -		s -	s -		s -	_			s -	,	
1830	Poles, Towers & Fixtures	\$ 144,277,326		\$ 144,277,326	\$ 16,589,902	\$ (86,967)	\$ 152,528,794	45.00	2.22%	\$ 3,389,529	\$ 3,604,845	\$ (215,316)	No
1835	Overhead Conductors & Devices	\$ 124,249,440		\$ 124,249,440	\$ 12,857,164	\$ (130,288)		40.00		\$ 3,265,322	\$ 3.798.615	\$ (533,293)	No
1840	Underground Conduit	\$ 97.446.254	\$ 327.620		\$ 7.573,229	+ (,=)	\$ 100.905.249	60.00		\$ 1.681.754		\$ (117,732)	No
1845	Underground Conductors & Devices	\$ 268,234,285	\$ 2,380,644	\$ 265.853.641	\$ 33,940,647		\$ 282,823,964	45.00	2.22%	\$ 6,284,977	\$ 7,388,557	\$ (1,103,580)	No
1845	Underground Rehab. Cable injection	\$ 10,875,915		\$ 10,875,915	\$ 4,024,219	\$ (433,075)	\$ 12,671,487	20.00	5.00%	\$ 633,574	\$ 670,501	\$ (36,927)	No
1849	Overhead Transformers	\$ 22,558,743		\$ 22,558,743	\$ (3,186,715)	\$ (586,943)	\$ 20,671,914	40.00	2.50%	\$ 516,798	\$ 673,108	\$ (156,310)	No
1850	Underground Transformers	\$ 140,685,934	\$ 743,614	\$ 139,942,320	\$ 10,650,075	\$ (1,313,699)	\$ 144,610,508	30.00	3.33%	\$ 4,820,350	\$ 6,263,591	\$ (1,443,241)	No
1855	Overhead services	\$ 12,983,701		\$ 12,983,701	\$ 919,305		\$ 13,443,353	40.00	2.50%	\$ 336,084	\$ 376,585	\$ (40,501)	No
1856	Underground Services	\$ 55,167,442		\$ 55,167,442	\$ 2,733,833		\$ 56,534,358	25.00	4.00%	\$ 2,261,374	\$ 3,090,691	\$ (829,317)	No
1860	Meters	\$ 12,348,791	\$ 9,434	\$ 12,339,358	\$ 897,072	\$ (660,515)	\$ 12,457,636	25.00	4.00%	\$ 498,305	\$ 564,435	\$ (66,129)	No
1861	Interval Meters	\$ 17,537,327		\$ 17,537,327	\$ 3,115,273		\$ 19,094,963	15.00		\$ 1,272,998	\$ 1,379,491		No
1862	Smart Meters	\$ 49,833,214		\$ 49,833,214	\$ 1,184,921		\$ 50,425,674	15.00	6.67%	\$ 3,361,712			No
1870	Leased Properties	\$ 191,136		\$ 191,136	\$ -		\$ 191,136	10.00	10.00%	\$ 19,114	\$ 2,951	\$ 16,163	No
1908	Buildings & Fixtures	\$ 23,365,487		\$ 23,365,487	\$ 3,760,926		\$ 25,245,950	50.00			\$ 519,863	\$ (14,944)	No
1908	Building & Fixtures - Structure	\$ 17,401,865	\$ 19,085	\$ 17,382,780	\$ -		\$ 17,382,780	50.00		\$ 347,656	\$ 402,993	\$ (55,338)	No
1908	Building & Fixtures - Windows	\$ 2,785,050		\$ 2,785,050	\$ -		\$ 2,785,050	30.00	3.33%	\$ 92,835	\$ 101,044	\$ (8,209)	No
		<u></u>	I		T		Subtotal 1908		T	\$ 945,410	\$ 1,023,901	\$ (78,491))
1915	Office Furniture & Equipment	\$ 4,937,452	\$ 72,009	\$ 4,865,443	\$ 96,835		\$ 4,913,861	10.00	10.00%	\$ 491,386	\$ 595,829	\$ (104,443)	No
1920	Computer Equipment - Hardware	\$ 0		\$ 0	\$ -		\$ 0	5.00	20.00%	\$ 0	\$ (8,269)	\$ 8,269	No
1920	HW - Desktops/Laptops	\$ 2,315,848	\$ 1,279,356	\$ 1,036,492	\$ 535,428		\$ 1,304,206	4.00	25.00%	\$ 326,052	\$ 454,274	\$ (128,222)	No
1920	HW - Servers	\$ 6,714,175	\$ 1,944,844	\$ 4,769,332	\$ 1,446,420		\$ 5,492,541	5.00		\$ 1,098,508	\$ 1,152,028	\$ (53,520)	No
1920	HW - MFP's	\$ 582,131		\$ 389,393	\$ 42,800		\$ 410,793	5.00	20.00%	\$ 82,159		\$ (15,598)	No
1920	HW - Switches/Routers	\$ 1,714,328	\$ 626,862	\$ 1,087,465	\$ 11,500		\$ 1,093,215	6.00	16.67%	\$ 182,203	\$ 253,482	\$ (71,280)	No
							Subtotal 1920			\$ 1,688,921	\$ 1,949,272	\$ (260,351)	

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Appendix 2-CD4 **Depreciation and Amortization Expense**

Year:

2015

MIFRS

Account	Description		015 Opening Balance WIFRS Cost ⁴	Less Fully epreciated ¹	[Net for Depreciation	Additions	Disp	oosals	Total for Depreciation ²	Years	Depreciation Rate		5 Calculated epreciation Expense	D	15 Forecast epreciation Expense	Differ	ences ⁵	Did Depreciation Rate in "g" Change
			(a)	(b)		(c) = (a) - (b)	(d)	((f)	(e) = (c) $+\frac{1}{2} \times (d) + \frac{1}{2} \times (f)$	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(j)	(k) =	(f)-(j)	(Yes/No)? 3
1611	Computer Software	\$	16,740,426	\$ 8,738,565	\$	8,001,862	\$ 5,238,412			\$ 10,621,068	4.00	25.00%	\$	2,655,267	\$	3,242,383	\$ ((587,116)	No
1611	Software Operations	\$	58,540	\$ -	\$	58,540	\$ 53,500			\$ 85,290	3.00	33.33%	\$	28,430	\$	28,430	\$	-	No
1611	CIS software	\$	_		\$	-	\$ 45,551,726			\$ 22,775,863	10.00	10.00%	\$	2,277,586	\$	2,243,450	\$	34,136	No
										Subtotal 1611			\$	4,961,283	\$	5,514,263	\$ ((552,980)	
1930	Transportation Equipment - Light Vehicles	\$	7,109,255	\$ 1,069,498	\$	6,039,756	\$ 321,000			\$ 6,200,257	7.00	14.29%	\$	885,751	\$	1,041,936	\$ ((156,185)	No
1930	Transportation Equipment - Heavy Vehicles	\$	7,028,790	\$ 454	\$	7,028,336	\$ 1,942,050			\$ 7,999,361	12.00	8.33%	\$	666,613	\$	763,777	\$	(97,163)	No
1930	Transportation Equipment - Trailers	\$	165,563		\$	165,563	\$ 0			\$ 165,563	22.00	4.55%	\$	7,526	\$	8,061	\$	(535)	No
										Subtotal 1930)		\$	1,559,890	\$	1,813,773	\$ ((253,883)	
1935	Stores Equipment	\$	145,931		\$	145,931	\$ 535,000			\$ 413,431	10.00	10.00%	\$	41,343	\$	38,670	\$	2,673	No
1940	Tools, Shop & Garage Equipment	\$	4,316,924	\$ 447,154	\$	3,869,770	\$ 557,802			\$ 4,148,671	10.00	10.00%	\$	414,867	\$	473,040	\$	(58,173)	No
1955	Communications Equipment	\$		\$ 1,080,686	\$	1,096,447	\$ 363,800			\$ 1,278,347	6.00			213,058		249,303		(36,246)	No
1955	Wireless Communication Equipment	\$	58,854	\$ 58,854	\$	-	\$ -			\$ -	3.00	33.33%	_	-	\$	241	•	(241)	No
										Subtotal 1955	j	1	\$	213,058	\$	249,544	\$	(36,486)	
1960	Miscellaneous Equipment	\$	-		\$	-	\$ -			\$ -	-				\$	-			
1961	Process Re-Engineering	\$	-		\$	-	\$ -			\$ -	-		\$	-	\$	(45)	\$	45	No
1980	System Supervisor Equipment	\$	2,340,842	\$ 210,080	\$	2,130,762	\$ 697,046			\$ 2,479,285	15.00	6.67%	\$	165,286		217,972	\$	(52,686)	No
1980	RTU	\$	8,290,273	\$ 778,459	\$	7,511,814	\$ 180,699			\$ 7,602,163	15.00	6.67%		506,811		742,776		(235,965)	No
1980	Display Wall	\$	672,677	\$ 294,890	\$	377,786	\$ 423,500			\$ 589,536	10.00	10.00%	\$	58,954		71,269	\$	(12,315)	No
		1								Subtotal 1980)	T	\$	731,050	\$	1,032,016	\$ ((300,966)	
1985	Miscellaneous Fixed Assets (Sentinel Lights)	\$			\$		\$ 			\$ -	_		\$			0			
1995	Contributions & Grants	\$	(324,549,674)	\$ (69,761)	\$	(324,479,913)	(18,322,740)	\$ 9	992,581	\$ (333,144,992)	38.00	2.63%		(8,766,973)		(9,911,182)		,144,208	No
2005	Leased Property - 80 Addiscott	\$	17,549,082		\$	17,549,082	\$ -			\$ 17,549,082	25.00			701,963		730,711		(28,748)	No
1611	Barrie - Cont. Capital - Ont. Hydro	\$	4,953,507		\$	4,953,507	\$ -			\$ 4,953,507 \$ -	25.00	4.00%	\$	198,140	\$	288,281	\$	(90,141)	No
		1			Ф					φ -	1								
	Total	\$	930,753,286	\$ 23,032,630	\$	897,842,160	\$ 143,142,746	\$ (2,2	218,906)	\$ 968,304,080			\$	35,624,609	\$	42,782,365	\$ (7,	,157,756)	
										Deduct: socialized re	newable	generation			\$	(118,000)			
															r i				

Notes:

Depreciation Additions per 2015 Appendix 2-BA

Depreciation Additions per 2015 Appendix 2-BA (\$000)

\$ 42,664,365

42,664

¹ This adjustment removes those assets that been fully depreciated.
² Applicable for the standard Board policy of the "half-year" rule, that additions in the year attract a half-year depreciation expense in the first year.

³ Applicants must indicate YES or NO as to whether the "Depreciation Rate" for the asset in column "g" has changed from the last rebasing year approved by the Board. Changes may arise due to the adoption of International Financial Reporting Standards

 $^{^4}$ Opening cost balance agrees with 2015 Test Year Appendix G-2a-1 Fixed Asset Continuity per Section 2, Tab 2.

⁵ Total difference explained per exhibit VI.19.1

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PowerStream Inc.
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Revision Date:

August 21,2015

Appendix 2-CD3 Depreciation and Amortization Expense

Year:

2014

MIFRS

Account	Description	Opening Balance MIFRS Cost ⁴	Less Fully Depreciated ¹	Net for Depreciation	Additions	Disposals	Total for Depreciation ²	Years	Depreciation Rate	Calculated Depreciation Expense	Actual Depreciation Expense	Differences ⁵	Did Depreciation Rate in "g" Change
		(a)	(b)	(c) = (a) - (b)	(d)	(f)	(e) = (c) $+\frac{1}{2}$ x (d) + $\frac{1}{2}$ x (f)	(f)	(g) = 1 / (f)	(h) = (e) / (f)	(j)	(k) = (f)-(j)	(Yes/No)? 3
1805	Land	\$ 18,230,788		\$ 18,230,788	\$ 4,190,538		\$ 20,326,057	-					
1806	Land Rights	\$ 826,097		\$ 826,097	\$ 46,195		\$ 849,195	-					
1808	Buildings	\$ 6,648,007		\$ 6,648,007	\$ 69,882		\$ 6,682,948	40.00	2.50%	\$ 167,074	\$ 211,400	\$ (44,327)	No
1810	Major Spare Parts	\$ 8,757,547		\$ 8,757,547	\$ 1,120,949		\$ 9,318,022	-					
1815	Transformer Station Equipment >50 kV	\$ (95,927)		\$ (95,927)	\$ 95,927		\$ (47,963)	40.00	2.50%	\$ (1,199)	\$ (0)	\$ (1,199)	No
1815	TS - Power Transformer & Other	\$ 10.830.983		\$ 10.830.983	\$ 711,219		\$ 11.186.593	40.00	2.50%	\$ 279,665	\$ 351,169	\$ (71.504)	No
1815	TS - Tap Changer	\$ 9,904,443	\$ 668,409	\$ 9,236,034	\$ 115,076		\$ 9,293,572	25.00	4.00%	\$ 371,743			No
1815	TS - Winding	\$ 40.015.807	Ţ	\$ 40.015.807	\$ 757.846		\$ 40,394,729	40.00	2.50%	\$ 1.009.868			No
1815	TS - Support Steel Structure	\$ 6,815,281		\$ 6,815,281	\$ 20,679		\$ 6,825,620	40.00	2.50%	\$ 170,641	, , , , , ,	\$ (52,260)	No
1815	TS- Grounding Station	\$ 4,721,045		\$ 4,721,045	\$ 101,147		\$ 4,771,619	40.00	2.50%	\$ 119,290	\$ 162,409		No
1815	TS - P&C System	\$ 4,990,942	\$ 1,030,235	\$ 3,960,708	\$ 888,034		\$ 4,404,725	20.00		\$ 220,236		\$ (84,451)	No
1815	TS - Switchgear & Relays	\$ 17.743.714	,500,200	\$ 17,743,714	\$ 574,700		\$ 18,031,065	30.00	3.33%	\$ 601.035	\$ 968,357		No
1815	TS - Capacitor Banks	\$ 5.078.635		\$ 5,078,635	\$ 14.954		\$ 5,086,112	30.00	3.33%	\$ 169,537		\$ (35,950)	No
1010	TO Capacitor Barino	φ 0,010,000		ψ 0,070,000	Ψ 14,004	l	Subtotal 1815	•	0.0070	\$ 2,940,817		\$ (1,268,356)	110
4000	D: () () () () () () () () () ((70.500)		A (70.500)					0.000/				
1820	Distribution Station Equipment <50 kV	\$ (72,598)		\$ (72,598)	\$ 27,557		\$ (58,819)	30.00	3.33%	Ψ (1,001)			No
1820	MS - Power Transformer	\$ 10,345,317		\$ 10,345,317	\$ 1,031,189		\$ 10,860,911	40.00	2.50%	\$ 271,523	\$ 342,800	\$ (71,277)	No
1820	MS - Protection & Control	\$ 9,927,947	\$ 1,098,467	\$ 8,829,480	\$ 69,580		\$ 8,864,270	20.00	5.00%	\$ 443,214	\$ 708,831	\$ (265,618)	No
1820	MS - SwitchGear	\$ 2,909,557	\$ 5,731	\$ 2,903,826	\$ 76,261		\$ 2,941,957	30.00	3.33%	\$ 98,065	\$ 137,955	\$ (39,890)	No
	T	ı				T	Subtotal 1820	1	1	\$ 810,841	\$ 1,185,627	\$ (374,786)	
1825	Storage Battery Equipment	\$ -		\$ -	\$ -		\$ -	-			\$ -		
1830	Poles, Towers & Fixtures	\$ 129,519,553		\$ 129,519,553	\$ 14,911,459	\$ (153,686)	\$ 136,898,440	45.00	2.22%	\$ 3,042,188	\$ 3,254,830	\$ (212,642)	No
1835	Overhead Conductors & Devices	\$ 113,752,294		\$ 113,752,294	\$ 10,628,493	\$ (131,346)	\$ 119,000,867	40.00	2.50%	\$ 2,975,022	\$ 3,505,044	\$ (530,022)	No
1840	Underground Conduit	\$ 79,016,668	\$ 163,935	\$ 78,852,732	\$ 18,429,587		\$ 88,067,526	60.00	1.67%	\$ 1,467,792	\$ 1,582,796	\$ (115,004)	No
1845	Underground Conductors & Devices	\$ 245,766,785	\$ 1,896,936	\$ 243,869,849	\$ 23,759,880	\$ (1,292,381)	\$ 255,103,599	45.00	2.22%	\$ 5,668,969	\$ 6,783,511	\$ (1,114,542)	No
1845	Underground Rehab. Cable injection	\$ -		\$ -	\$ 10,875,915		\$ 5,437,958	20.00	5.00%	\$ 271,898	\$ 297,998	\$ (26,100)	No
1849	Overhead Transformers	\$ 21,317,034		\$ 21,317,034	\$ 1,600,389	\$ (358,680)	\$ 21,937,889	40.00	2.50%	\$ 548,447	\$ 692,937	\$ (144,490)	No
1850	Underground Transformers	\$ 131,189,205	\$ 334,303	\$ 130,854,903	\$ 10,617,852	\$ (1,121,810)	\$ 135,602,924	30.00	3.33%	\$ 4,520,097	\$ 5,980,042	\$ (1,459,945)	No
1855	Overhead services	\$ 11,355,918		\$ 11,355,918	\$ 1,627,783		\$ 12,169,810	40.00	2.50%	\$ 304,245	\$ 344,746	\$ (40,501)	No
1856	Underground Services	\$ 51,351,274		\$ 51,351,274	\$ 3,816,510		\$ 53,259,529	25.00	4.00%	\$ 2,130,381	\$ 3,049,578	\$ (919,197)	No
1860	Meters	\$ 12,322,570	\$ 9,434	\$ 12,313,136	\$ 26,221	\$ (1,605,176)	\$ 11,523,659	25.00	4.00%	\$ 460,946	\$ 545,969	\$ (85,022)	No
1861	Interval Meters	\$ 16,536,152		\$ 16,536,152	\$ 2,606,350		\$ 17,839,328	15.00	6.67%	\$ 1,189,289	\$ 1,188,771	\$ 518	No
1862	Smart Meters	\$ 48,370,116		\$ 48,370,116	\$ 1,463,098		\$ 49,101,665	15.00	6.67%	\$ 3,273,444	\$ 3,559,388	\$ (285,943)	No
1870	Leased Properties	\$ 215,880		\$ 215,880	\$ (24,745)		\$ 203,508	10.00	10.00%	\$ 20,351	\$ 17,363	\$ 2,988	No
1908	Buildings & Fixtures	\$ 21,075,889		\$ 21,075,889	\$ 2,289,599		\$ 22,220,688	50.00	2.00%	\$ 444,414	+,	\$ (14,944)	No
1908	Building & Fixtures - Structure	\$ 17,283,245		\$ 17,283,245	\$ 118,621		\$ 17,342,555	50.00	2.00%	\$ 346,851		\$ (54,956)	No
1908	Building & Fixtures - Windows	\$ 2,768,744		\$ 2,768,744	\$ 16,305		\$ 2,776,897	30.00	3.33%	\$ 92,563	\$ 100,772	\$ (8,209)	No
							Subtotal 1908		1	\$ 883,828	\$ 961,938	\$ (78,110)	
1915	Office Furniture & Equipment	\$ 4,893,833	\$ 26,471	\$ 4,867,362	\$ 43,618		\$ 4,889,171	10.00	10.00%	\$ 488,917	\$ 594,117	\$ (105,200)	No
1920	Computer Equipment - Hardware	\$ 82,693		\$ 82,693	\$ (82,693)		\$ 41,346	5.00	20.00%	\$ 8,269	\$ -	\$ 8,269	No
1920	HW - Desktops/Laptops	\$ 1,829,802	\$ 904,705	\$ 925,096	\$ 486,046		\$ 1,168,120	4.00	25.00%	\$ 292,030	\$ 399,613	\$ (107,583)	No
1920	HW - Servers	\$ 4,905,951	\$ 1,455,299	\$ 3,450,653	\$ 1,808,224		\$ 4,354,765	5.00	20.00%	\$ 870,953		\$ (88,271)	No
1920	HW - MFP's	\$ 556,004	\$ 147,435	\$ 408,570	\$ 26,127		\$ 421,633	5.00	20.00%		\$ 103,801		No
1920	HW - Switches/Routers	\$ 1,615,358	\$ 339,980	\$ 1,275,378	\$ 98,970		\$ 1,324,863	6.00	16.67%	\$ 220,811	\$ 302,113		No

Appendix 2-CD3 **Depreciation and Amortization Expense**

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EB-2015-0003 PowerStream Inc. Section A Tab 2

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Account	Description		ening Balance //IFRS Cost ⁴		ess Fully epreciated ¹	D	Net for Depreciation		Additions		Disposals	De	Total for epreciation ²	Years	Depreciation Rate	D	Calculated epreciation Expense		Actual epreciation Expense	Diffe	rences ⁵	Did Depreciation Rate in "g" Change
			(a)		(b)	((c) = (a) - (b)		(d)		(f)	(e) = ((c) +½ x (d)+½ x (f)	(f)	(g) = 1 / (f)	(h) = (e) / (f)		(j)	(k) :	= (f)-(j)	(Yes/No)? 3
1611	Computer Software	\$	14,608,343	\$	4,944,009	\$	9,664,334	\$	2,132,083			\$	10,730,376	4.00	25.00%	\$	2,682,594	\$	3,035,366	\$	(352,772)	No
1611	Software Operations	\$	-			\$	-	\$	58,540			\$	29,270	3.00	33.33%	\$	9,757	\$	9,757	\$	-	No
1611	CIS software	\$	682,724			\$	682,724	\$	(682,724)			\$	341,362	10.00	10.00%	\$	34,136	\$	-	\$	34,136	No
												Sul	btotal 1611			\$	2,726,487	\$	3,045,123	\$	(318,636)	
1930	Transportation Equipment - Light Vehicles	\$	6,473,468	\$	498,102	\$	5,975,366	\$	755,379	\$	(119,592)	\$	6,293,259	7.00	14.29%	\$	899,037	\$	1,077,006	\$	(177,969)	No
	Transportation Equipment - Heavy Vehicles	\$	6,776,439			\$	6,776,439		252,873	\$	(522)	\$	6,902,614	12.00	8.33%		575,218		672,373		(97,155)	No
1930	Transportation Equipment - Trailers	\$	165,563			\$	165,563	\$	-			\$	165,563	22.00	4.55%	\$	7,526	\$	8,061	\$	(535)	No
												Sul	btotal 1930			\$	1,481,781	\$	1,757,439	\$	(275,659)	
1935	Stores Equipment	\$	3,504			\$	3,504	\$	142,426			\$	74,717	10.00	10.00%	\$	7,472	\$	4,799	\$	2,673	No
1940	Tools, Shop & Garage Equipment	\$	3,752,852	\$	305,653	\$	3,447,199	\$	564,072			\$	3,729,235	10.00	10.00%	\$	372,923	\$	450,163	\$	(77,239)	No
	Communications Equipment	\$	_,,	\$	606,626		1,451,578		118,928			\$	1,511,042	6.00	16.67%		,		356,494		(104,654)	No
1955	Wireless Communication Equipment	\$	58,854	\$	55,431	\$	3,423	\$	-			\$	3,423	3.00	33.33%	_	1,141	\$	4,602	•	(3,461)	No
												Sul	btotal 1955			\$	252,981	\$	361,096	\$	(108,115)	
	Miscellaneous Equipment	\$	-			\$		\$	_			\$	-	-				\$	-			
1961	Process Re-Engineering	\$	-			\$	-	\$	-			\$	-	-		\$	-	\$	(45)	\$	45	No
	System Supervisor Equipment	\$	2,187,691	\$	136,767		2,050,924	\$	153,151			\$	2,127,499	15.00	6.67%		141,833		203,004		(61,170)	No
	RTU	\$	7,385,287	\$	506,243		6,879,044	\$	904,986			\$	7,331,537	15.00	6.67%		488,769		755,836		(267,066)	No
1980	Display Wall	\$	606,054	\$	248,503	\$	357,552	\$	66,622			\$	390,863	10.00	10.00%	_	39,086		57,098	•	(18,012)	No
		1										Sui	btotal 1980			\$	669,689	\$	1,015,937	\$	(346,249)	
	Miscellaneous Fixed Assets (Sentinel Lights)	\$	-			\$	-	\$	-			\$	-	-		\$	-	\$	-			
	Contributions & Grants	\$	(302,821,807)			\$	(302,821,807)	\$	(22,525,714)	\$	797,847	\$	(313,685,741)	38.00	2.63%		(8,254,888)		(9,368,075)		1,113,187	No
2005	Leased Property - 80 Addiscott	\$	17,549,082			\$	17,549,082	\$	-			\$	17,549,082	25.00	4.00%		701,963		730,711		(28,748)	No
1611	Barrie - Cont. Capital - Ont. Hydro	\$	4,972,017			\$	4,972,017	\$	-	\$	(18,510)	\$	4,962,762	25.00	4.00%	\$	198,510	\$	288,281	\$	(89,771)	No
		-				Ф		-		-		Ъ	-					-				
	Total	\$	837,760,832	\$	15.382.672	\$	822,378,160	\$	96,995,967	\$	(4.003.856)	\$	868.874.215			\$	30,797,853	\$	38,015,407	\$ (7	7.217.553)	
													ct: Socialized re	newahle r		<u> </u>	, ,	\$	(105,000)	. (,,)	
Notes:													eciation Additions			a-1		\$	37,910,407			
1													eciation Additions				\$000)	\$	37,910			

MIFRS

2014

¹ This adjustment removes those assets that been fully depreciated.

Year:

² Applicable for the standard Board policy of the "half-year" rule, that additions in the year attract a half-year depreciation expense in the first year.

³ Applicants must indicate YES or NO as to whether the "Depreciation Rate" for the asset in column "g" has changed from the last rebasing year approved by the Board. Changes may arise due to the adoption of International Financial Reporting Standards

⁴ Opening cost balance agrees with 2014 Test Year Appendix G-2a-1 Fixed Asset Continuity per Section 2, Tab 2.

⁵ Total difference explained per exhibit VI.19.1

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Revision Date: August 21,2015

Appendix 2-CD2 Depreciation and Amortization Expense

Year: 2013 MIFRS

OEB Account	Description	Opening Balance MIFRS Cost ⁴	Less Fully Depreciated ¹	Net for Depreciation	Additions	Disposals	Total for Depreciation ²	Years	Depreciation Rate	Calculated Depreciation Expense	Actual Depreciation Expense	Differences ⁵	Did Depreciation Rate in "g" Change
		(a)	(b)	(c) = (a) - (b)	(d)	(f)	(e) = (c) $+\frac{1}{2}$ x (d) + $\frac{1}{2}$ x (f)	(f)	(g) = 1 / (f)	(h) = (e) / (f)	(j)	(k) = (f)-(j)	(Yes/No)? 3
1805	Land	\$ 18,084,730		\$ 18,084,730	\$ 146,058		\$ 18,157,759	-					
1806	Land Rights	\$ 796,320		\$ 796,320	\$ 29,777		\$ 811,209	-					
1808	Buildings	\$ 6,307,736		\$ 6,307,736			\$ 6,477,872	40.00	2.50%	\$ 161,947	\$ 202,244	\$ (40,297)	No
1810	Major Spare Parts	\$ 8,108,314		\$ 8,108,314	\$ 649,233		\$ 8,432,931	-					
1815	Transformer Station Equipment >50 kV	\$ (18,373)		\$ (18,373)			\$ (57,150)	40.00	2.50%				No
1815	TS - Power Transformer & Other	\$ 9,837,574		\$ 9,837,574	\$ 993,409		\$ 10,334,278	40.00	2.50%	\$ 258,357	\$ 319,545	\$ (61,188)	No
1815	TS - Tap Changer	\$ 9,593,901	\$ 307,492	\$ 9,286,409			\$ 9,441,680	25.00	4.00%				No
1815	TS - Winding	\$ 39,112,412		\$ 39,112,412			\$ 39,564,109	40.00	2.50%				No
1815	TS - Support Steel Structure	\$ 6,676,706		\$ 6,676,706	\$ 138,574		\$ 6,745,993	40.00	2.50%	\$ 168,650	\$ 222,056	\$ (53,406)	No
1815	TS- Grounding Station	\$ 4,744,697		\$ 4,744,697	\$ 98,561		\$ 4,793,978	40.00	2.50%	\$ 119,849	\$ 158,143	\$ (38,294)	No
1815	TS - P&C System	\$ 4,892,381	\$ 1,028,769	\$ 3,863,612	\$ 578,475		\$ 4,152,849	20.00	5.00%	\$ 207,642	\$ 272,807	\$ (65,164)	No
1815	TS - Switchgear & Relays	\$ 17,165,240		\$ 17,165,240	\$ 1,263,100		\$ 17,796,790	30.00	3.33%	\$ 593,226	\$ 924,962	\$ (331,736)	No
1815	TS - Capacitor Banks	\$ 3,815,535		\$ 3,815,535	\$ 72,780		\$ 3,851,925	30.00	3.33%	\$ 128,398	\$ 204,962	\$ (76,565)	No
							Subtotal 1815	;		\$ 2,841,464	\$ 4,153,776	\$ (1,312,312)	
1820	Distribution Station Equipment <50 kV	\$ (145,378)		\$ (145,378)	\$ (23,652)		\$ (157,204)	30.00	3.33%	\$ (5,240)	\$ (3,930)	\$ (1,310)	No
1820	MS - Power Transformer	\$ 9,950,615		\$ 9,950,615	\$ (23,032)		\$ 10,147,966	40.00	2.50%	. , ,	\$ 326,303	\$ (72,604)	No
			\$ 1.011.192				\$ 8.814.870		5.00%				
1820	MS - Protection & Control			\$ 8,712,985				20.00					No No
1820	MS - SwitchGear	\$ 2,216,037	\$ 2,174	\$ 2,213,863	\$ 693,520			30.00	3.33%	\$ 85,354	\$ 116,064	\$ (30,710)	NO NO
	1				ı	ı	Subtotal 1820	1	T	\$ 774,557	\$ 1,153,878	\$ (379,321)	
1825	Storage Battery Equipment	\$ -		\$ -			\$ -	-					
1830	Poles, Towers & Fixtures	\$ 113,829,010		\$ 113,829,010	\$ 15,749,827	\$ (59,283)	\$ 121,674,282	45.00	2.22%	\$ 2,703,873	\$ 2,857,680	\$ (153,807)	No
1835	Overhead Conductors & Devices	\$ 102,674,158		\$ 102,674,158	\$ 11,150,543	\$ (73,684)	\$ 108,212,588	40.00	2.50%	\$ 2,705,315	\$ 3,180,794	\$ (475,479)	No
1836	Contract Services	\$ 1,277		\$ 1,277		\$ -	\$ 1,277	25.00	4.00%				No
1840	Underground Conduit	\$ 70,946,265	\$ 77,228	\$ 70.869.037	\$ 8,070,403		\$ 74,904,238	60.00	1.67%	\$ 1,248,404	\$ 1,384,952	\$ (136,548)	No
1845	Underground Conductors & Devices	\$ 214,995,763	\$ 1.607.457	\$ 213,388,306	\$ 31,247,882	\$ (476,860)	\$ 228,773,817	45.00	2.22%	\$ 5,083,863	\$ 6,097,677	\$ (1,013,814)	No
1849	Overhead Transformers	\$ 20.313.317	+ 1,001,101	,,	\$ 1,592,695	\$ (588,977)	\$ 20,815,176	40.00	2.50%	\$ 520,379			No
1850	Underground Transformers	\$ 124,666,972	\$ 157,913	\$ 124,509,059	\$ 8,069,278	\$ (1,547,045)	\$ 127,770,176	30.00	3.33%				No
1855	Overhead services	\$ 10,259,521				(1,011,010)	\$ 10.807.720	40.00	2.50%				No
1856	Underground Services	\$ 47,892,364		\$ 47,892,364	\$ 3,458,910		\$ 49,621,819	25.00	4.00%	\$ 1,984,873			No
1860	Meters	\$ 11,476,888		\$ 11,467,454			\$ 11,890,295	25.00	4.00%				No
1861	Interval Meters	\$ 12,367,314	- 0,104	\$ 12.367.314			\$ 14,451,733	15.00	6.67%		\$ 985,498		No
1862	Smart Meters	\$ 46,922,382		\$ 46,922,382	\$ 1,447,734		\$ 47,646,249	15.00	6.67%				No
1870	Leased Properties	\$ -		\$ -	\$ -		\$ -	-	0.37 70	÷ 0,0,+11	\$ -	+ (=.0,400)	
	•	7					T				-		
1908	Buildings & Fixtures	\$ 20,555,542		\$ 20,555,542	\$ 520,347		\$ 20,815,715	50.00	2.00%		\$ 441,017		No
1908	Building & Fixtures - Structure	\$ 17,001,103		\$ 17,001,103	\$ 282,142		\$ 17,142,174	50.00	2.00%		\$ 396,349	\$ (53,506)	No
1908	Building & Fixtures - Windows	\$ 2,682,153		\$ 2,682,153	\$ 86,591		\$ 2,725,449	30.00	3.33%	\$ 90,848	\$ 98,659		No
		ı			1	1	Subtotal 1908	3	1	\$ 850,006	\$ 936,025	\$ (86,018)	
1910	Leasehold improvments	\$ 11,225		\$ 11,225	\$ (7,164)		\$ 7,643	10	10.00%		\$ -	\$ 764	No
1910	LH improvements-JOC/Cochrane	\$ 53,946		\$ 53,946	\$ 157,874		\$ 132,883	2	50.00%	\$ 66,441	\$ 8,221	\$ 58,220	No
							Subtotal 1910			\$ 67,206	\$ 8,221	\$ 58,984	
1915	Office Furniture & Equipment	\$ 4,876,458	\$ 21,758	\$ 4,854,700	\$ 17,376		\$ 4,863,388	10.00	10.00%	\$ 486,339	\$ 593,930	\$ (107,591)	No
1920	Computer Equipment - Hardware	\$ 82,693		\$ 82,693	\$ (0)		\$ 82,693	5.00	20.00%			\$ 16,539	No
1920	HW - Desktops/Laptops	\$ 1,520,435	\$ 691,967	\$ 828,468	\$ 309,367		\$ 983,152	4.00	25.00%	\$ 245,788	\$ 266,555	\$ (20,767)	No
1920	HW - Servers	\$ 3,160,714	\$ 790,252	\$ 2,370,462	\$ 1,745,238		\$ 3,243,081	5.00	20.00%	\$ 648,616	\$ 616,004	\$ 32,612	No

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Appendix 2-CD2 Depreciation and Amortization Expense

Year:

2013

MIFRS

Calculated Actual **Opening Balance** Less Fully Net for Total for Depreciation Did Depreciation Additions Disposals Years Depreciation Depreciation Differences⁵ OEB MIFRS Cost4 Depreciation Depreciation² Rate Rate in "a" Depreciated1 Description Expense Expense Account Change (e) = (c) $+\frac{1}{2}$ x (d) + $\frac{1}{2}$ (Yes/No)? 3 (f) (g) = 1/(f)(h) = (e) / (f)(k) = (f)-(j)(c) = (a) - (b)(d) (f) HW - MFP's 468,370 \$ 82.234 \$ 87.634 429.953 5.00 20.00% 59.770 26.221 No 386.136 1920 HW - Switches/Routers 1,619,847 \$ 130,987 \$ 1,488,860 (4,489)1,486,616 6.00 16.67% 247,769 \$ 251,900 \$ (4,130)No Subtotal 1920 1,244,703 1,194,228 50,474 1925 Computer Software 11,791,701 1,823,338 9,968,363 2,816,643 11,376,685 4.00 25.00% 2,844,171 2,700,858 143,313 No 286.665 396.059 484.695 1925 CIS Software 286.665 10.00 10.00% 48.469 48.469 No 4.674.808 \$ 205.387 4.469.421 1.808.634 \$ (9.974)5.368.751 7.00 14.29% 766.964 958.229 (191,265) Transportation Equipment - Light Vehicles Nο 6,732,284 1930 Transportation Equipment - Heavy Vehicles 6,688,130 6,688,130 \$ 88,391 \$ (82) \$ 12.00 8.33% 561,024 \$ 632,110 \$ (71,086)No 165,563 1930 Transportation Equipment - Trailers 165,563 \$ 165,563 22.00 4.55% 6,007 \$ 1,519 No \$ \$ 7,526 \$ Subtotal 1930 1,335,514 \$ 1,596,346 (260,832)1935 Stores Equipment 3.504 3,504 \$ 3,504 10.00 10.00% 350 \$ 648 \$ (298) No 1940 Tools, Shop & Garage Equipment 3,242,632 183,357 3,059,275 510,219 3,314,385 10.00 10.00% 331,438 \$ 429,820 (98,382)No Communications Equipment 1,816,883 55,635 1,761,248 241,321 1,881,909 6.00 16.67% 313,651 401,700 (88,048) No 1955 Wireless Communication Equipment 58,854 \$ 39,778 \$ 19,077 \$ 19,077 3.00 33.33% 6,359 \$ 9,578 \$ (3,219)No Subtotal 1955 320,010 \$ 411,277 (91, 267)Miscellaneous Equipment Process Re-Engineering (4.884.243) (4.884.243) \$ 4.884.243 (2.442.122) 3.00 33.33% (814.041) \$ 120.228 \$ (934,268) No 1961 \$ \$ 15.00 1980 System Supervisor Equipment 2.132.946 100,452 2.032.494 54.744 2,059,866 6.67% 137,324 \$ 190.008 (52,684)No 1980 RTU 6.153.451 \$ 374.235 \$ 5.779.217 \$ 1.237.169 6.397.801 15.00 6.67% 426.520 \$ 720.579 \$ (294.059) \$ No 1980 Display Wall 212.264 \$ (5.333) \$ 588.033 \$ 375.769 \$ 18.022 \$ 382.114 10.00 10.00% 38.211 \$ 73.362 (35, 150) No Subtotal 1980 602,056 \$ 983,949 (381,893) Miscellaneous Fixed Assets (Sentinel Lights) 1995 Contributions & Grants 37.50 2.67% No No Contributions & Grants- post IFRs (279,841,374) (279,841,374) \$ (24,096,984) \$ 1,116,550 \$ (291,331,591) 37.50 2.67% (7,768,842) \$ (8,836,252) 1,067,410 2005 Leased Property- 80 Addiscott 17.549.082 17,549,082 \$ 17.549.082 25 4.00% 701.963 \$ 730.711 (28,748)No \$ Barrie - Cont. Capital - Ont. Hydro 4,972,017 4,972,017 4,972,017 19.25 5.19% 258,287 \$ 288,281 (29,995) No 754,638,993 \$ 8,913,302 \$ 745,725,691 \$ 84,766,525 \$ (1,644,687) \$ 787.286.610 \$ 27,628,561 \$ 34.870.090 \$ Total (7.241.530) Deduct: Socialized renewable generation (74,000)

Depreciation Additions per 2012 Appendix G-2a-1

Depreciation Additions per 2012 Appendix G-2a-1 (\$000)

\$

34.796.090

34.796

¹ This adjustment removes those assets that been fully depreciated.

Notes:

² Applicable for the standard Board policy of the "half-year" rule, that additions in the year attract a half-year depreciation expense in the first year.

³ Applicants must indicate YES or NO as to whether the "Depreciation Rate" for the asset in column "g" has changed from the last rebasing year approved by the Board.

⁴ Opening cost balance agrees with 2013 Test Year Appendix G-2a-1 Fixed Asset Continuity per Section 2, Tab 2.

⁵ Total difference explained per exhibit VI.19.1

EB-2015-0003 PowerStream Inc. Section A Tab 2 Scehdule 5

File Number: Exhibit: Tab: Schedule:

EB-2015-0003

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August 21,2015

Appendix 2-CD1 Depreciation and Amortization Expense

Year:

2012 MIFRS

Account	Description		ening Balance MIFRS Cost ⁴		Year: ess Fully preciated ¹	De	Net for epreciation		Additions	WIP Char /other		Disposals		Total for Depreciation ²	Years	Depreciation Rate	D	Calculated epreciation Expense		Actual preciation Expense	Diffe	erences ⁵	Did Depreciation Rate in "g"
			(a)		(b)	10	a) = (a) (b)		(d)	(i)		(f)		$y = (c) + \frac{1}{2}x(d) + \frac{1}{2}x(f) + \frac{1}{2}x(f)$	(f)	(g) = 1 / (f)	,	(h) = (e) / (f)		(i)	(L)	= (h)-(j)	Change (Yes/No)? 3
1805	Land	\$	(a) 10.967.832	1	(D)	\$	(a) = (a) - (b) 10,967,832	\$	7.116.899	(1)		(1)	\$	14,526,281	0	(g) = 17(1)	\$	(ii) = (e) / (i)	\$	(J)	(K)	= (11)-(J)	(103/10).
1806	Land Rights	\$	765.752			\$	765.752		30,568				\$	781.036	0		\$		\$				
	Buildings	\$	6.120.072			\$		_	187.664				\$	6,213,904	40	2.50%	\$	155.348	\$	197.341	\$	(41.993)	No
	Major Spare Parts	\$	9.183.889		-	\$	9.183.889		(1.075.575)				\$	8,646,102	0	0.00%	\$	-	\$		\$	-	
		+	5,100,000				2,122,000	_	(1,010,000)				Ť	2,0.0,.0	Ť	0.007.0					*		
1815	Transformer Station Equipment >50 kV	\$	(61.884)	, l		\$	(61,884)	2	43,511				\$	(40,129)	40	2.50%	2	(1,003)	¢	_	\$	(1,003)	No
1815	TS - Power Transformer & Other	\$	9.507.113	+		\$	9.507.113		330,461				\$	9.672.343	40	2.50%	\$	241.809	\$		\$	(71,668)	No
1815	TS - Tap Changer	\$	9,507,113	\$	123,703	т	9,383,410		86,788				\$	9,426,804	25	4.00%	\$	377.072	\$	770,606		(393,534)	No
1815	TS - Winding	\$	38,979,163	Ť		\$	38,979,163		133,250				\$	39,045,788	40	2.50%		976,145		1,285,326		(309,181)	No
	TS - Support Steel Structure	\$	6,654,979	1		\$	6,654,979		21,727				\$	6,665,843	40		\$	166,646		219,433		(52,787)	No
1815	TS- Grounding Station	\$	4,726,649			\$	4,726,649	\$	18,048				\$	4,735,673	40		\$	118,392	\$	156,064	\$	(37,672)	No
1815	TS - P&C System	\$	4,753,556	\$	1,021,809	\$	3,731,747	\$	138,825				\$	3,801,159	20	5.00%	\$	190,058	\$	418,422	\$	(228,364)	No
1815	TS - Switchgear & Relays	\$	17,112,803			\$	17,112,803	\$	52,437				\$	17,139,021	30	3.33%	\$	571,301	\$	913,826	\$	(342,525)	No
1815	TS - Capacitor Banks	\$	3,802,845			\$	3,802,845	\$	12,690				\$	3,809,190	30	3.33%	\$	126,973	\$	203,072	\$	(76,099)	No
													Su	btotal 1815			\$	2,767,392	\$	4,280,226	\$ (1,512,834)	
1820	Distribution Station Equipment <50 kV	\$	(163,475))		\$	(163,475)	\$	18,097				\$	(154,426)	30	3.33%	\$	(5,148)	\$	(3,930)	\$	(1,218)	No
1820	MS - Power Transformer	\$	9,878,053			\$	9,878,053	\$	72,562				\$	9,914,334	40	2.50%	\$	247,858	\$	324,289	\$	(76,431)	No
1820	MS - Protection & Control	\$	9,664,514	\$	1,004,290	\$	8,660,224	\$	59,663				\$	8,690,055	20	5.00%	\$	434,503	\$	727,075	\$	(292,572)	No
1820	MS - SwitchGear	\$	2,147,671			\$	2,147,671	\$	68,367				\$	2,181,854	30	3.33%	\$	72,728	\$	114,089	\$	(41,360)	No
													Su	ibtotal 1820			\$	749,942	\$	1,161,523	\$	(411,581)	
	Storage Battery Equipment					\$	-						\$	-	0								
1830	Poles, Towers & Fixtures	\$	100,912,590			•	100,912,590	_	13,031,070			\$ (114,651)	\$	107,370,800	45	2.22%	\$	2,386,018	\$	2,605,951		(219,934)	No
1835	Overhead Conductors & Devices	\$	94,289,247			\$	94,289,247	\$	8,571,803			\$ (186,892)		98,481,703	40	2.50%	\$	2,462,043	\$	2,996,224		(534,181)	No
1836	Contract Services	\$	1,277	<u> </u>		\$	1,277			\$	-		\$	1,277	25	4.00%	\$	51	\$	269		(218)	No
1840	Underground Conduit	\$	63,373,941	\$		\$	63,357,283	\$	7,572,324	\$	-		\$	67,143,445	60	1.67%	\$	1,119,057		1,253,271	_	(134,214)	No
1845	Underground Conductors & Devices	\$	185,285,788	\$	1,452,824	_	1 1		30,099,266			\$ (389,290)	_	198,687,951	45	2.22%	\$	4,415,288	\$	5,461,706		1,046,418)	No
1849	Overhead Transformers	\$	19,101,813			\$	19,101,813	_	1,796,412			\$ (584,909)	\$	19,707,565	40	2.50%	\$	492,689	\$		\$	(145,474)	No
1850	Underground Transformers	\$	113,944,254	\$	39,889	•	113,904,365	_	, ,			\$ (1,080,354)		119,265,724	30		\$	3,975,524	\$	5,555,775		1,580,251)	No
1855	Overhead Services	\$	8,976,989			\$	8,976,989		1,282,532				\$	9,618,255	40	2.50%	\$	240,456	\$,	\$	(41,099)	No
	Underground Services	\$	44,956,111	•		\$	44,956,111		2,936,253			O (75.474)	\$	46,424,238	25			1,856,970	\$	2,957,518		1,100,548)	No
1860	Meters	\$	8,603,818	Ъ	9,434		8,594,384		1,203,753	Φ 000	000	\$ (75,174)	\$	9,158,673	25	4.00%		366,347	\$	424,794 777,178		(58,447)	No No
1861	Interval Meters	\$	9,454,519			\$			2,704,192	\$ 208,	603	6 (0.4.400)	-	11,015,218	15		_	734,348	\$, .	_	(42,830)	No No
1862 1870	Smart Meters Leased Properties	\$	46,535,921	+		\$	46,535,921	\$	470,924			\$ (84,463)	\$	46,729,152	15 10	6.67% 10.00%	\$	3,115,277	\$	3,413,142	\$	(297,865)	NO
10/0	Leaseu Froperties	ð		+		ф	-	Þ	-				Þ		10	10.00%	Ф		Ф	-	φ	-	
	Buildings & Fixtures	\$	20,314,207			\$	20,314,207		241,334				\$	20,434,874	50	2.00%	_	408,697	\$,	\$	(27,078)	No
	Building & Fixtures - Structure	\$	16,914,769			\$	16,914,769	_	86,334				\$	16,957,936	50	2.00%	\$	339,159	\$	394,010		(54,851)	No
1908	Building & Fixtures - Windows	\$	2,655,479			\$	2,655,479	\$	26,674	-			\$	2,668,816	30	3.33%	\$	88,961	\$	97,218	\$	(8,258)	No
l													Su	btotal 1908			\$	836,817	\$	927,003	\$	(90,186)	

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Appendix 2-CD1 **Depreciation and Amortization Expense**

Year:

2012

MIFRS

Account	Description		ening Balance MIFRS Cost ⁴		Less Fully epreciated ¹	С	Net for Depreciation		Additions	WIP Change /other Adjustments	Disp	osals		Total for Depreciation ²	Years	Depreciation Rate		Calculated Depreciation Expense	Dep	Actual preciation expense	Di	fferences ⁵	Did Depreciation Rate in "g" Change
			(a)		(b)	_((c) = (a) - (b)		(d)	(i)		(f)		= (c) + ½ x (d)+ ½ x (f)+ ½ x (i)	(f)	(g) = 1 / (f)		(h) = (e) / (f)		(j)	(I	k) = (h)-(j)	(Yes/No)? 3
1910	Leasehold improvments	\$	-			\$	-	\$	11,225				\$	5,613	10	10.00%	\$	561	\$	-	\$	561	No
1910	LH improvements-JOC/Cochrane	\$	-			\$	-	\$	53,946				\$	26,973	2	50.00%	\$	13,486	\$	240	\$	13,246	No
													Su	ıbtotal 1910			\$	14,048	\$	240	\$	13,808	
1915	Office Furniture & Equipment	\$	3,653,846	\$	16,144	\$	3,637,702	\$	1,222,611				\$	4,249,008	10	10.00%	\$	424,901	\$	556,015	\$	(131,114)	No
1920	Computer Equipment - Hardware	\$	0			\$		\$	82,693				\$	41,346	5.00	20.00%		8,269	\$	-	\$	8,269	No
1920	HW - Desktops/Laptops	\$	1,179,810		405,084		774,726		340,625				\$	945,038	4.00	25.00%		236,260	\$	353,176		(116,916)	No
1920	HW - Servers	\$			305,768		2,268,055		586,890				\$	2,561,500	5.00	20.00%		512,300	\$	707,330	_	(195,030)	No
1920	HW - MFP's	\$	247,892		31,828	_	216,064	_	220,478				\$	326,303	5	20.00%	_	65,261	\$		\$	(3,187)	No
1920	HW - Switches/Routers	\$	1,098,302	\$	32,831	\$	1,065,470	\$	521,545				\$	1,326,243	6	16.67%	\$	221,041	\$	260,585	\$	(39,545)	No
													Sul	btotal 1920			\$	1,043,130	\$	1,389,539	\$	(346,409)	
1925	Computer Software	\$	8,750,349	\$	391,870	\$	8,358,479	\$	3,041,352				\$	9,879,155	4	25.00%	\$	2,469,789	\$	2,503,439	\$	(33,650)	No
1925	CIS Software	\$	-			\$	-	\$	286,665	\$ (286,665)	,		\$	0	10	10.00%	\$	0	\$	-			No
1930	Transportation Equipment - Light Vehicles	\$	3,719,076			\$	3,719,076	\$	955,732				\$	4,196,942	7	14.29%	\$	599,563	\$	780,868	\$	(181,305)	No
1930	Transportation Equipment - Heavy Vehicles	\$	5,696,742			\$	5,696,742		991,388				\$	6,192,436	12	8.33%		516,036	\$	609,316	\$	(93,279)	No
1930	Transportation Equipment - Trailers	\$	165,563			\$	165,563	\$	-				\$	165,563	22	4.55%	\$	7,526	\$	6,023	\$	1,503	No
													Sul	btotal 1930			\$	1,123,125	\$	1,396,206	\$	(273,081)	
1935	Stores Equipment	\$	(3,583)			\$	(3,583)	\$	7,087				\$	(39)	10	10.00%	\$	(4)	_	211	\$	(215)	No
1940	Tools, Shop & Garage Equipment	\$	2,528,018	\$	39,142	\$	2,488,876	\$	714,614				\$	2,846,183	10	10.00%	\$	284,618	\$	419,213	\$	(134,595)	No
1955	Communications Equipment	s	1.563.008	\$	54,666	\$	1,508,341	\$	253,875				\$	1.635,279	6	16.67%	\$	272,546	\$	358,050	s	(85,503)	No
1955	Wireless Communication Equipment	\$	55.431	\$		\$	34,499	\$	3,423				\$	36,211	3	33.33%	\$	12.070	\$	19,439	\$	(7.369)	No
	4.4						,						Sul	btotal 1955			\$	284,617	\$	377,489	\$	(92,872)	
1960	Miscellaneous Equipment					\$	-						\$	-	10	10.00%		-	\$	-	\$	(02,0.2)	
1961	Process Re-Engineering	s	_			\$	_	\$	(4,884,243)				\$	(2,442,122)	3	33.33%	\$	(814,041)	\$	(120,228)	s	(693,813)	No
1980	System Supervisor Equipment	\$	1,809,664	\$	87,183	\$	1,722,481	9	323,282				\$	1,884,122	15		_	125,608	\$		\$	(64,239)	No
1980	RTU	\$	5,740,351	Ÿ	324,543		5,415,808	\$	419,768		\$		\$	5,622,358	15			374,824	\$	697,866	\$	(323,042)	No
1980	Display Wall	\$	548,737		155,089		393,648		39,296		Ť		\$	413,295	10	10.00%		41,330	\$	90,983	\$	(49,654)	No
					•						-		C	btotal 1980			\$	541,762	\$	978,696	s	(436,935)	
1985	Miscellaneous Fixed Assets (Sentinel Lights)					\$							\$	_ _	0		Þ	041,762	Ф	970,096	\$	(430,935)	
1995	Contributions & Grants			\vdash		\$		 			1		\$	-	37.5	2.67%	\$				\$	-	No
1995	Contributions & Grants- Post IFRS	\$	(243,086,345)	t			(243,086,345)	\$	(37,639,769)		\$ 8	84,740		(261,463,859)	37.5	2.67%		(6,972,370)	\$ (8,140,757)	-	1,168,387	No
2005	Leased Property- 80 Addiscott	\$	17,549,082			\$	17,549,082		-				\$	17,549,082	25	4.00%		701,963	\$	732,713		(30,750)	No
1611	Barrie - Cont. Capital - Ont. Hydro	\$	609,442			\$	609,442	\$	4,362,575				\$	2,790,730	19.25	5.19%	\$	144,973	\$	288,281	\$	(143,308)	No
							<u> </u>			-			\$	-				<u> </u>					
	Teres		000 000 577	_	F F00 000	_	007 700 007	_	04.050.000	Ø (70.000)	1 6 /6 /		\$	- 740 004 070				04.000.033	Φ ^	0.040.000	•	(0.000.000)	
	Total	\$	693,266,577	\$	5,533,690	\$	687,732,887	\$	01,056,983	\$ (78,062)) [\$ (1,6	. ,	_	718,261,378			\$	24,920,077	_		\$	(8,392,620)	
Mara												Ļ		uct: Socialized re			0-		\$	(50,000)			
Notes:												ļ-		reciation Addition					_	3,262,696			
1												L	⊔ep	reciation Addition	s per 20°	ı∠ Appenaix G-2	∠a-	1 (\$000)	\$	33,263			

Notes:

¹ This adjustment removes those assets that been fully depreciated.

² Applicable for the standard Board policy of the "half-year" rule, that additions in the year attract a half-year depreciation expense in the first year.

³ Applicants must indicate YES or NO as to whether the "Depreciation Rate" for the asset in column "g" has changed from the last rebasing year approved by the Board. Changes may arise due to the adoption of International Financial Reporting Standards

 $^{^4}$ Opening cost balance agrees with 2012 Test Year Appendix G-2a-1 Fixed Asset Continuity per Section 2, Tab 2.

⁵ Total difference explained per exhibit VI.19.1

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Income Tax/PILs Workform for 2016 Custom IR

Version 2.0

Utility Name	PowerStream Inc South	
Assigned EB Number	EB-2015-xxxx	
Name and Title	Tom Barrett, Manager Rate Applications	
Phone Number	905-532-4640	
Email Address	tom.barrett@powerstream.ca	
Date	30-Apr-15	
Last COS Re-based Year	2013	

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

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

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Income Tax/PILs Workform for 2016 Custom IR

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

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



Income Tax/PILs Workform for 2016 Custom IR

Test Year 4 (2019)

Test Year 5 (2020)

Filed: August 21, 2015

			186		1.51	est rear 5 (2010)	4.			(2020)		
Rate Base	\$	1,008,057,574	\$ 1	,091,776,553	\$	1,173,034,221	\$	1,244,720,821	\$	1,314,691,292		
Return on Ratebase	•	40,000,000	•	40.074.000	•	40,004,000	•	40.700.000	•	50 507 050		
Deemed ShortTerm Debt Deemed Long Term Debt	\$ \$	40,322,303		43,671,062 611,394,870		46,921,369 656,899,164		49,788,833 697,043,660		52,587,652 736,227,124	W = S * T	
Deemed Long Term Debt Deemed Equity	э \$	564,512,241 403,223,030		436,710,621		469,213,689		497,888,328		525,876,517	X = S * U $Y = S * V$	
Deemed Equity	Ф	403,223,030	φ	430,710,021	Φ	409,213,009	Φ	497,000,320	Φ	323,676,317	Y = S - V	
Short Term Interest Rate	\$	870,962	\$	1,310,132	\$	1,407,641	\$	1,493,665	\$	1,577,630	AC = W * Z	
Long Term Interest	\$	22,347,734	\$	24,491,485	\$	26,461,324	\$	28,078,432	\$	29,656,827	AD = X * AA	
Return on Equity (Regulatory Income)	\$	37,499,742	\$	40,614,088	\$	43,636,873	\$	46,303,615	\$	48,906,516	AE = Y * AB	
Return on Rate Base	\$	60,718,438	\$	66,415,705	\$	71,505,838	\$	75,875,711	\$	80,140,972	AF = AC + AD + AE	
Return on Rate Base Parameteres												
Deemed ShortTerm Debt %	T	4.00%		4.00%		4.00%		4.00%		4.00%		
Deemed Long Term Debt %	U	56.00%		56.00%		56.00%		56.00%		56.00%		
Deemed Equity %	V	40.00%		40.00%		40.00%		40.00%		40.00%		
Short Term Interest Rate	z	2.16%		3.00%		3.00%		3.00%		3.00%		
Long Term Interest	AA	3.96%		4.01%		4.03%		4.03%		4.03%		
Return on Equity	AB	9.30%		9.30%		9.30%		9.30%		9.30%		
Questions that must be answered		Historic 2014		Bridge 2015		Test Year 1 2016		Test Year 2 2017		Test Year 3 2018	Test Year 4 2019	Test Year 5 2010
 Does the applicant have any Investment Tax Credits (ITC)? 	Yes	3										
2. Does the applicant have any SRED Expenditures?												
3. Does the applicant have any Capital Gains or Losses for tax purposes?												
4. Does the applicant have any Capital Leases?	No											
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?												
6. Since 1999, has the applicant acquired another regulated applicant's assets?												
 Did the applicant pay dividends? If Yes, please describe what was the tax treatment in the manager's summary. 												
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?												

Test Year 2 (2017)

Test Year 3 (2018)

Test Year 1 (2016)



Income Tax/PILs Workform for 2016 Custom IR

Tax Rates
Federal & Provincial
As of June 20, 2012

Federal income tax
General corporate rate
Federal tax abatement
Adjusted federal rate

Rate reduction

Ontario income tax

Combined federal and Ontario

Federal & Ontario Small Business Federal small business threshold Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

Effective 1-Jan-2011	Effective 1-Jan-2012	Effective 1-Jan-2013	Effective 1-Jan-2014	Effective 1-Jan-2015	Effective 1-Jan-2016	Effective 1-Jan-2017	Effective 1-Jan-2018	Effective 1-Jan-2019	Effective 1-Jan-2020
38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%
-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
28.00%	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%
-11.50%	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
16.50%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
11.75%	11.50%	11.50%	11.50%	11.50%	11.50%	11.50%	11.50%	11.50%	11.50%
28.25%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%
11.0076	11.0076	11.0076	11.0076	11.0076	11.0076	11.0076	11.0076	11.0076	11.0076
4 50%	4 50%	4 50%	4 50%	4 50%	4 50%	4 50%	4 50%	4 50%	4 50%

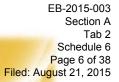
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Income Tax/PILs FWorkform for 2016 Custom IR

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	380,866,553		380,866,553
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election			0
2	Distribution System - pre 1988	47,884,706		47,884,706
8	General Office/Stores Equip	37,366,014		37,366,014
10	Computer Hardware/ Vehicles	4,999,488		4,999,488
10.1	Certain Automobiles			0
12	Computer Software	697,008		697,008
13 ₁	Lease # 1	166,462		166,462
13 ₂	Lease #2	3,592,709		3,592,709
13 3	Lease # 3	486,637		486,637
13 4	Lease # 4	940,498		940,498
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	365,506		365,506
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	36,306		36,306
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	325,433,485		325,433,485
50	Data Network Infrastructure Equipment - post Mar 2007	2,575,472		2,575,472
52	Computer Hardware and system software			0
95	CWIP	68,314,217		68,314,217
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	873,725,061	0	873,725,061





Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				5,784,065
Additions				
Cost of Eligible Capital Property Acquired during Test Year	46,195			
Other Adjustments	0			
Subtotal	46,195	x 3/4 =	34,646	
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	
		=	34,646	34,646
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			_	5,818,711
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				5,818,711
Current Year Deduction		5,818,711	x 7% =	407,310
Cumulative Eligible Capital - Closing Balance				5,411,401



Schedule 13 Tax Reserves - Historical

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting pu	rposes		
Reserve for doubtful accounts ss. 20(1)(I)			0
Reserve for goods and services not delivered ss.			0
20(1)(m)			
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
Employee future benefits			0
			0
			0
			0
			0
Total	0	0	0
5	· \		
Financial Statement Reserves (not deductible	for Tax Purposes)		
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts			0
Accrued Employee Future Benefits:			0
- Medical and Life Insurance	17,362,424		17,362,424
- Short & Long-term Disability	17,302,424		17,302,424
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days			
of Year-End ss. 78(4)	69,157		69,157
Unpaid Amounts to Related Person and Not Paid			
Within 3 Taxation Years ss. 78(1)			0
Other			0
Bad debt general provision	1,641,878		
invetnory general provision	152,286		
, , ,			
			0
			0
Total	19,225,745	0	17,431,581

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Income Tax/PILs Workform for 2016 Custom IR

Schedule 7-1 Loss Carry Forward - Historic

Corporation Loss Continuity and Application

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

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



Adjusted Taxable Income - Historic Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	Α	13,947,478		13,947,478
Additions:		,,		-,- , -
Interest and penalties on taxes	103			0
Amortization of tangible assets	104	37,252,358		37,252,358
Amortization of intangible assets	106	3,301,540		3,301,540
Recapture of capital cost allowance from Schedule 8	107	-,,-		0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111			C
Charitable donations	112	419,695		419,695
Taxable Capital Gains	113	,		C
Political Donations	114			C
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118	1,132,172		1,132,172
Capitalized interest	119	, ,		0
Non-deductible club dues and fees	120	46,294		46,294
Non-deductible meals and entertainment expense	121	125,519		125,519
Non-deductible automobile expenses	122	10,637		10,637
Non-deductible life insurance premiums	123	.,		0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125			0
Reserves from financial statements- balance at end of year	126	19,225,745		19,225,745
Soft costs on construction and renovation of buildings	127	,===,		0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208	41,093		41,093
Development expenses claimed in current year	212	11,000		0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			C
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			C
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
Retail settlement variances charged to income	294	13,937,654		13,937,654
Income tax provision	295	804,143		804,143
ARO Accretion expense		,		0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received		5,398		5,398
Derecognition of assets expense		2,078,248		2,078,248
Ontario Specific Tax Credits - Co-op		201,000		201,000
Ontario Specific Tax Credits - Apprenticeship		295,014		295,014
imputed interest on lease capitalized for accounting		1,134,547		1,134,547
,		,,		, , , , , , C
				(
				(
				(
				(

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Deductions:	_			
Gain on disposal of assets per financial statements	401	46,182		46,182
Dividends not taxable under section 83	402			Filed
Capital cost allowance from Schedule 8	403	61,263,323		61,263,323
Terminal loss from Schedule 8	404			(
Cumulative eligible capital deduction from Schedule 10	405	407,310		407,310
Allowable business investment loss	406			(
Deferred and prepaid expenses	409			(
Scientific research expenses claimed in year	411	1,874,370		1,874,370
Tax reserves claimed in current year	413			(
Reserves from financial statements - balance at beginning of year	414	20,789,352		20,789,35
Contributions to deferred income plans	416			(
Book income of joint venture or partnership	305	-462,672		-462,672
Equity in income from subsidiary or affiliates	306			
Other deductions: (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390	1,450,713		1,450,713
Capital Lease Payments	391	1,429,911		1,429,91
Non-taxable imputed interest income on deferral and variance accounts	392			(
	393			(
	394			(
ARO Payments - Deductible for Tax when Paid				(
ITA 13(7.4) Election - Capital Contributions Received				(
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				(
Deferred Revenue - ITA 20(1)(m) reserve				(
Principal portion of lease payments				(
Lease Inducement Book Amortization credit to income				(
Financing fees for tax ITA 20(1)(e) and (e.1)		563,628		563,62
Deduction of amortization of deferred revenue		2,453,587		2,453,58
				(
				(
				(
				(
				(
				(
Total Deductions		89,815,704	0	89,815,704
		, ,		
Net Income for Tax Purposes		4,142,831	0	4,142,831
Charitable donations from Schedule 2	311	186,000		186,000
Taxable dividends deductible under section 112 or 113, from Schedule 3(item 82)	320			
Non-capital losses of preceding taxation years from Schedule 4	331			(
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and	332			
calculation in Manager's summary)				
Limited partnership losses of preceding taxation years from Schedule 4	335			(
TAXABLE INCOME		3,956,831	0	3,956,83



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PILs Tax Provision - Historic Year

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

Wires Only

Regulatory Taxable Income

Ontario Income Tax

\$ 455,036 C = A * B

Ontario Income Taxes
Income tax payable

Small business credit

Ontario Small Business Threshold Rate reduction (negative)

166,667 **D** -7.00% **E**

11.50%

-\$ 3,889 F = D * E

Ontario Income tax

\$ 451,147 **J = C + F**

3,956,831 A

Combined Tax Rate and PILs

Effective Ontario Tax Rate

Federal tax rate Combined tax rate 11.40% **K = J / A** 15.00% **L**

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Historic Year

26.402% M = K + L

\$ 1,044,671 N = A * M \$ 605,593 O \$ 496,014 P \$ 1,101,607 Q = O + P

-\$ 56,936 R = N - Q



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Schedule 8 CCA - Bridge Year

Class	Class Description	ucc	Regulated Historic Year	,	Additions	Disposals (Negative)	U	JCC Before 1/2 Yr Adjustment	1/2 Year Addition Dispo		Reduced UCC	Rate %	Brio	lge Year CCA	UCC	End of Bridge Year
1	Distribution System - post 1987	\$	380,866,553	\$	3,972,000		\$	384,838,553	\$,986,000	\$ 382,852,553	4%	\$	15,314,102	\$	369,524,451
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election						\$	-	\$	-	\$ -	6%	\$	-	\$	-
2	Distribution System - pre 1988	\$	47,884,706				\$	47,884,706	\$	-	\$ 47,884,706	6%	\$	2,873,082	\$	45,011,624
8	General Office/Stores Equip	\$	37,366,014	\$	1,554,000		\$	38,920,014	\$	777,000	\$ 38,143,014	20%	\$	7,628,603	\$	31,291,411
10	Computer Hardware/ Vehicles	\$	4,999,488	\$	2,263,000		\$	7,262,488	\$	1,131,500	\$ 6,130,988	30%	\$	1,839,296	\$	5,423,192
10.1	Certain Automobiles						\$		\$	-	\$ -	30%	\$	-	\$	-
12	Computer Software	\$	697,008	\$	50,245,800		\$	50,942,808	\$ 25	5,122,900	\$ 25,819,908	100%	\$	25,819,908	\$	25,122,900
13 1	Lease # 1	\$	166,462				\$	166,462	\$		\$ 166,462		\$	9,727	\$	156,735
13 2	Lease #2	\$	3,592,709				\$	3,592,709	\$	-	\$ 3,592,709		\$	256,622	\$	3,336,087
13 3	Lease # 3	\$	486,637				\$	486,637	\$	-	\$ 486,637		\$	31,395	\$	455,242
13 4	Lease # 4	\$	940,498				\$	940,498	\$	-	\$ 940,498		\$	36,882	\$	903,616
14	Franchise						\$		\$	-	\$ -		\$	-	\$	-
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$	365,506				\$	365,506	\$	-	\$ 365,506	8%	\$	29,240	\$	336,266
42	Fibre Optic Cable						\$		\$	-	\$ -	12%	\$	-	\$	-
43.1	Certain Energy-Efficient Electrical Generating Equipment						\$		\$	-	\$ -	30%	\$	-	\$	-
43.2	Certain Clean Energy Generation Equipment						\$		\$	-	\$ -	50%	\$	-	\$	-
45	Computers & Systems Software acq'd post Mar 22/04	\$	36,306				\$	36,306	\$	-	\$ 36,306	45%	\$	16,338	\$	19,968
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)						\$	-	\$	-	\$ -	30%	\$	-	\$	-
47	Distribution System - post February 2005	\$	325,433,485	\$	80,283,500		\$	405,716,985	\$ 40),141,750	\$ 365,575,235	8%	\$	29,246,019	\$	376,470,966
50	Data Network Infrastructure Equipment - post Mar 2007	\$	2,575,472	\$	2,036,000		\$	4,611,472	\$	1,018,000	\$ 3,593,472	55%	\$	1,976,410	\$	2,635,062
52	Computer Hardware and system software						\$		\$	-	\$ -	100%	\$	-	\$	-
95	CWIP	\$	68,314,217				\$	68,314,217	\$	-	\$ 68,314,217		\$	-	\$	68,314,217
	Land			\$	1,125,000		\$	1,125,000	\$	562,500	\$ 562,500		\$	-	\$	1,125,000
							\$		\$	-	\$ -		\$	-	\$	-
							\$		\$	-	\$ -		\$	-	\$	-
							\$		\$	-	\$ -		\$	-	\$	-
							\$		\$	-	\$ -		\$	-	\$	-
						•	\$	-	\$	-	\$ -		\$	-	\$	-
							\$	-	\$	-	\$ -		\$	-	\$	-
							\$	-	\$	-	\$ -		\$	-	\$	-
							\$	-	\$	-	\$ -		\$	-	\$	-
							\$	-	\$	-	\$ -		\$	-	\$	-
	TOTAL	\$	873,725,061	\$	141,479,300	\$ -	\$	1,015,204,361	\$ 70	0,739,650	\$ 944,464,711		\$	85,077,624	\$	930,126,737

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Income Tax/PILs Workform for 2016 Custom IR

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital				5,411,401
Additions Cost of Eligible Capital Property Acquired during Test Year	33,000			
Other Adjustments	0			
Subtotal	33,000	x 3/4 =	24,750	
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 =	24,750	24,750
Amount transferred on amalgamation or wind-up of subsidiary	0	=	24,750	24,730
Subtotal			_	5,436,151
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				5,436,151
Current Year Deduction		5,436,151	x 7% =	380,531
Cumulative Eligible Capital - Closing Balance				5,055,621



Schedule 13 Tax Reserves - Bridge Year

				Bridge Year Adjustments							
Description	Historic Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Additions	Disposals	Balance for Bridge Year	Change During the Year	Disallowed Expenses			
Capital Gains Reserves ss.40(1)	0		0			0	0				
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(I)	0		0			0	0				
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0				
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0				
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0				
Other tax reserves	0		0			0	0				
	0		0			0	0				
	0		0			0	0				
Total	0	0	0	0	0	0	0	0			
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	17,362,424		17,362,424	2,423,419		19,785,843	2,423,419				
-Short & Long-term Disability	0		0			0	0				
-Accmulated Sick Leave	0		0			0	0				
- Termination Cost	0		0			0	0				
- Other Post-Employment Benefits	0		0			0	0				
Provision for Environmental Costs	0		0			0	0				
Restructuring Costs	0		0			0	0				
Accrued Contingent Litigation Costs	0		0			0	0				
Accrued Self-Insurance Costs	0		0			0	0				
Other Contingent Liabilities	0		0			0	0				
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	69,157		69,157			69,157	0				
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0				
Other	0		0			0	0				
	0		0			0	0				
	0		0			0	0				
Total	17,431,581	0	17,431,581	2,423,419	0	19,855,000	2,423,419	0			

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Income Tax/PILs Workform for 2016 Custom IR

Corporation Loss Continuity and Application

Schedule 7-1 Loss Carry Forward - Bridge Year

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

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



Adjusted Taxable Income - Bridge Year

	T2S1 line #	Total for Regulated Utility
Income before PILs/Taxes	Α	34,976,530
Additions:		•
Interest and penalties on taxes	103	
Amortization of tangible assets	104	42,664,000
Amortization of intangible assets	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	300,000
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	50,700
Non-deductible meals and entertainment expense	121	119,600
Non-deductible automobile expenses	122	10,800
Non-deductible life insurance premiums	123	,
Non-deductible company pension plans	124	
Tax reserves deducted in prior year	125	C
Reserves from financial statements- balance at end of year	126	19,855,000
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	41,100
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1)	237	
and 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	
	294	



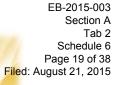
Adjusted Taxable Income - Bridge Year

	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 Investment Tax Credits received		
Ontario Tax Credits - Co-op		205,000
Ontario Tax Credits - Apprentice		300,900
Interest expense - leased building		1,114,500
Total Additions		64,661,600
Deductions:		
Gain on disposal of assets per financial statements	401	61,000
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	85,077,624
Terminal loss from Schedule 8	404	00,011,021
Cumulative eligible capital deduction from Schedule 10	405	380,531
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	1,407,863
,	413	
Tax reserves claimed in current year Reserves from financial statements - balance		0
at beginning of year	414	17,431,581
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)		
nataro or the north		
Interest capitalized for accounting deducted	390	
for tax Capital Lease Payments	391	1 420 000
Non-taxable imputed interest income on		1,429,900
deferral and variance accounts	392	
reserves - correction (fix later)	393	2,387,519
	394	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions		



Adjusted Taxable Income - Bridge Year

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)		465,500
Total Deductions		108,641,518
Net Income for Tax Purposes		-9,003,388
Charitable donations from Schedule 2	311	300,000
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	
Non-capital losses of preceding taxation years from Schedule 4	331	
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
TAVARI E INCOME		0.000.000
TAXABLE INCOME		-9,303,388





PILS Tax Provision - Bridge Year

Wires Only

Regulatory Taxable Income						-\$	9,303,388 A
Ontario Income Taxes Income tax payable	Ontario Income Tax	11.50%	В	\$ -	C = A * B		
Small business credit	Ontario Small Business Threshold Rate reduction	\$ - -7.00%	D E	\$ -	F = D * E		
Ontario Income tax						\$	- J = C + F
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate			11.50% 15.00%	K = J / A L		26.50% M = K + L
Total Income Taxes						-\$	2,465,398 N = A * M
Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits						\$ \$	605,593 O 505,900 P 1,111,493 Q = O + P
Corporate PILs/Income Tax Provi	ision for Bridge Year					-\$	3,576,891 R = N - Q
Grossed up income tax						-\$	4,866,518

Note:

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



Schedule 8 CCA - Test Year 1 (2016)

Class	Class Description	UCC Test Year 1 Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year 1 CCA	UCC End of Test Year 1
1	Distribution System - post 1987	\$ 369,524,451	474,000		\$ 369,998,451	\$ 237,000	\$ 369,761,451	4%	\$ 14,790,458	\$ 355,207,993
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 45,011,624			\$ 45,011,624	\$ -	\$ 45,011,624	6%	\$ 2,700,697	\$ 42,310,926
8	General Office/Stores Equip	\$ 31,291,411	759,000		\$ 32,050,411	\$ 379,500	\$ 31,670,911	20%	\$ 6,334,182	\$ 25,716,229
10	Computer Hardware/ Vehicles	\$ 5,423,192	3,124,000		\$ 8,547,192	\$ 1,562,000	\$ 6,985,192	30%	\$ 2,095,557	\$ 6,451,634
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 25,122,900	12,299,900		\$ 37,422,800	\$ 6,149,950	\$ 31,272,850	100%	\$ 31,272,850	\$ 6,149,950
13 1	Lease # 1	\$ 156,735			\$ 156,735	\$ -	\$ 156,735		\$ 9,727	\$ 147,008
13 2	Lease #2	\$ 3,336,087			\$ 3,336,087	\$ -	\$ 3,336,087		\$ 256,622	\$ 3,079,465
13 3	Lease # 3	\$ 455,242			\$ 455,242	\$ -	\$ 455,242		\$ 31,395	\$ 423,847
13 4	Lease # 4	\$ 903,616			\$ 903,616	\$ -	\$ 903,616		\$ 36,882	\$ 866,734
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bld	\$ 336,266			\$ 336,266	\$ -	\$ 336,266	8%	\$ 26,901	\$ 309,364
42		\$ -			\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 19,968			\$ 19,968	\$ -	\$ 19,968	45%	\$ 8,986	\$ 10,983
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 376,470,966	97,253,300		\$ 473,724,266	\$ 48,626,650	\$ 425,097,616	8%	\$ 34,007,809	\$ 439,716,457
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 2,635,062	2,194,000		\$ 4,829,062	\$ 1,097,000	\$ 3,732,062	55%	\$ 2,052,634	\$ 2,776,428
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 68,314,217			\$ 68,314,217	\$ -	\$ 68,314,217	0%	\$ -	\$ 68,314,217
	Land				\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 929,001,737	\$ 116,104,200	\$ -	\$ 1,045,105,937	\$ 58,052,100	\$ 987,053,837		\$ 93,624,702	\$ 951,481,235

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Class	Class Description	UCC Test Year 2 Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year 2 CCA	UCC End of Test Year 2
1	Distribution System - post 1987	\$ 355,207,993	480,000		\$ 355,687,993	\$ 240,000	\$ 355,447,993	4%	\$ 14,217,920	\$ 341,470,073
		\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 42,310,926			\$ 42,310,926	\$ -	\$ 42,310,926	6%	\$ 2,538,656	\$ 39,772,271
8	General Office/Stores Equip	\$ 25,716,229	1,010,000		\$ 26,726,229	\$ 505,000	\$ 26,221,229	20%	\$ 5,244,246	\$ 21,481,983
10		\$ 6,451,634	2,686,000		\$ 9,137,634	\$ 1,343,000	\$ 7,794,634	30%	\$ 2,338,390	\$ 6,799,244
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 6,149,950	10,368,100		\$ 16,518,050	\$ 5,184,050	\$ 11,334,000	100%	\$ 11,334,000	\$ 5,184,050
13 1		\$ 147,008			\$ 147,008	\$ -	\$ 147,008		\$ 9,727	\$ 137,281
13 2		\$ 3,079,465			\$ 3,079,465		\$ 3,079,465		\$ 256,622	\$ 2,822,843
13 3	Lease # 3	\$ 423,847			\$ 423,847		\$ 423,847		\$ 31,395	\$ 392,452
13 4		\$ 866,734			\$ 866,734	\$ -	\$ 866,734		\$ 36,882	\$ 829,852
	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bld	\$ 309,364			\$ 309,364	\$ -	\$ 309,364	8%	\$ 24,749	\$ 284,615
42	Fibre Optic Cable	\$ -			\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1		\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2		\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45		\$ 10,983			\$ 10,983	\$ -	\$ 10,983	45%	\$ 4,942	\$ 6,040
		\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
		\$ 439,716,457	125,544,900		\$ 565,261,357	\$ 62,772,450	\$ 502,488,907	8%	\$ 40,199,113	\$ 525,062,244
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 2,776,428	2,954,000		\$ 5,730,428	\$ 1,477,000	\$ 4,253,428	55%	\$ 2,339,385	\$ 3,391,043
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 68,314,217			\$ 68,314,217	\$ -	\$ 68,314,217	0%	\$ -	\$ 68,314,217
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
_		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
_		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 951,481,235	\$ 143,043,000	\$ -	\$ 1,094,524,235	\$ 71,521,500	\$ 1,023,002,735		\$ 78,576,027	\$ 1,015,948,208

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Class	Class Description	UCC Test Year 3 Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year 3 CCA	UCC End of Test Year
1	Distribution System - post 1987	\$ 341,470,073	563,000		\$ 342,033,073	\$ 281,500	\$ 341,751,573	4%	\$ 13,670,063	\$ 328,363,010
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 39,772,271			\$ 39,772,271	\$ -	\$ 39,772,271	6%	\$ 2,386,336	\$ 37,385,934
8	General Office/Stores Equip	\$ 21,481,983	925,000		\$ 22,406,983	\$ 462,500	\$ 21,944,483	20%	\$ 4,388,897	\$ 18,018,087
10	Computer Hardware/ Vehicles	\$ 6,799,244	2,910,000		\$ 9,709,244	\$ 1,455,000	\$ 8,254,244	30%	\$ 2,476,273	\$ 7,232,971
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 5,184,050	6,254,200		\$ 11,438,250	\$ 3,127,100	\$ 8,311,150	100%	\$ 8,311,150	\$ 3,127,100
13 1	Lease # 1	\$ 137,281			\$ 137,281	\$ -	\$ 137,281		\$ 9,727	\$ 127,554
13 2	Lease #2	\$ 2,822,843			\$ 2,822,843	\$ -	\$ 2,822,843		\$ 256,622	\$ 2,566,221
13 3	Lease # 3	\$ 392,452			\$ 392,452	\$ -	\$ 392,452		\$ 31,395	\$ 361,057
13 4	Lease # 4	\$ 829,852			\$ 829,852	\$ -	\$ 829,852		\$ 36,882	\$ 792,970
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bld	\$ 284,615			\$ 284,615	\$ -	\$ 284,615	8%	\$ 22,769	\$ 261,846
42	Fibre Optic Cable	\$ -			\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			s -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acg'd post Mar 22/04	\$ 6,040			\$ 6,040	\$ -	\$ 6,040	45%	\$ 2,718	\$ 3,322
46	Data Network Infrastructure Equipment (acg'd post Mar 22/04)	\$ -			s -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 525,062,244	110,141,100		\$ 635,203,344	\$ 55,070,550	\$ 580,132,794	8%	\$ 46,410,624	\$ 588,792,721
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 3,391,043	1.355.000		\$ 4.746.043	\$ 677,500	\$ 4,068,543	55%	\$ 2,237,698	\$ 2,508,344
52	Computer Hardware and system software	\$ -	,,,,,,,		\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 68,314,217			\$ 68,314,217	\$ -	\$ 68,314,217	0%	\$ -	\$ 68,314,217
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			s -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			s -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 1,015,948,208	\$ 122,148,300	s -	\$ 1,138,096,508	\$ 61,074,150	\$ 1,077,022,358		\$ 80,241,154	\$ 1,057,855,354
	l .	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,	, , , , , , , , , , , , , , , , , , , ,	ı		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

TOTAL

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82,921,661 \$

1,107,081,393

Filed: August 21, 2015 1/2 Year Rule {1/2 UCC Test Year 4 UCC Before 1/2 Yr **UCC End of Test Year** Disposals Class Additions Additions Less Reduced UCC Rate % Test Year 4 CCA **Class Description** Opening Balance (Negative) Adjustment Disposals) Distribution System - post 1987 328,363,010 554,000 328,917,010 \$ 277,000 328,640,010 13,145,600 \$ 315,771,410 1 Enhanced Non-residential Buildings Reg. 1100(1)(a.1) election 6% Distribution System - pre 1988 37,385,934 37,385,934 \$ 37,385,934 2,243,156 \$ 35,142,778 General Office/Stores Equip 18,018,087 919,000 18,937,087 \$ 459,500 18,477,587 20% 3,695,517 \$ 15,241,569 8 10 Computer Hardware/ Vehicles 3.098.000 7,232,971 10.330.971 \$ 1.549.000 8.781.971 30% 2.634.591 \$ 7.696.380 10.1 Certain Automobiles 12 Computer Software 3,127,100 7,803,700 10,930,800 \$ 3,901,850 \$ 7,028,950 100% 7,028,950 \$ 3,901,850 \$ \$ 13 1 Lease # 1 127,554 127,554 \$ 127,554 9,727 \$ 117,827 13 2 Lease #2 2,566,221 2,566,221 \$ 2,566,221 256,622 \$ 2,309,599 133 Lease # 3 361,057 361,057 \$ 361,057 31,395 \$ 329,662 13 4 Lease # 4 792,970 792,970 \$ 792,970 36,882 \$ 756,088 14 Franchise 17 New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bld 261,846 261,846 \$ 261,846 20,948 \$ 240,898 42 Fibre Optic Cable - \$ 12% \$ - \$ 43.1 Certain Energy-Efficient Electrical Generating Equipment -- \$ 30% \$ - \$ 43.2 Certain Clean Energy Generation Equipment Computers & Systems Software acq'd post Mar 22/04 3,322 3,322 \$ 3,322 45% 1,495 \$ 1,827 45 \$ 46 Data Network Infrastructure Equipment (acq'd post Mar 22/04) 30% - \$ 47 Distribution System - post February 2005 588.792.721 117,463,000 706.255.721 \$ 58.731.500 \$ 647.524.221 51.801.938 \$ 654,453,783 Data Network Infrastructure Equipment - post Mar 2007 50 2,508,344 2,310,000 4,818,344 \$ 1,155,000 3,663,344 2,014,839 \$ 2,803,505 52 Computer Hardware and system software 100% \$ - \$ CWIP 68,314,217 68,314,217 \$ 68,314,217 95 0% \$ - \$ 68,314,217 - \$ 0% - \$ -- \$ 0% - \$ 0% \$ \$ 0% \$ \$ \$ -- \$ 0% \$ - \$ 0% \$ \$ - \$ 0% \$ - \$

132,147,700 \$

1,190,003,054 \$

- \$

66,073,850 \$

1,123,929,204

1,057,855,354 \$

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										Filed: Augu
Class	Class Description	UCC Test Year 5 Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year 5 CCA	UCC End of Test Year
1	Distribution System - post 1987	\$ 315,771,410	556,000		\$ 316,327,410	\$ 278,000	\$ 316,049,410	4%	\$ 12,641,976	\$ 303,685,433
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 35,142,778			\$ 35,142,778	\$ -	\$ 35,142,778	6%	\$ 2,108,567	\$ 33,034,212
8	General Office/Stores Equip	\$ 15,241,569	1,139,000		\$ 16,380,569	\$ 569,500	\$ 15,811,069	20%	\$ 3,162,214	\$ 13,218,355
10	Computer Hardware/ Vehicles	\$ 7,696,380	2,948,000		\$ 10,644,380	\$ 1,474,000	\$ 9,170,380	30%	\$ 2,751,114	\$ 7,893,266
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 3,901,850	8,127,900		\$ 12,029,750	\$ 4,063,950	\$ 7,965,800	100%	\$ 7,965,800	\$ 4,063,950
13 1	Lease # 1	\$ 117,827			\$ 117,827	\$ -	\$ 117,827		\$ 9,727	\$ 108,100
13 2	Lease #2	\$ 2,309,599			\$ 2,309,599	\$ -	\$ 2,309,599		\$ 256,622	\$ 2,052,977
13 3	Lease # 3	\$ 329,662			\$ 329,662	\$ -	\$ 329,662		\$ 31,395	\$ 298,267
13 4	Lease # 4	\$ 756,088			\$ 756,088	\$ -	\$ 756,088		\$ 36,882	\$ 719,206
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bld	\$ 240,898			\$ 240,898	\$ -	\$ 240,898	8%	\$ 19,272	\$ 221,626
42	Fibre Optic Cable	\$ -			s -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			s -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 1,827			\$ 1,827	\$ -	\$ 1,827	45%	\$ 822	\$ 1,005
46	Data Network Infrastructure Equipment (acg'd post Mar 22/04)	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 654,453,783	110,105,300		\$ 764,559,083	\$ 55,052,650	\$ 709,506,433	8%	\$ 56,760,515	\$ 707,798,568
50		\$ 2,803,505	2,531,000		\$ 5,334,505	\$ 1,265,500	\$ 4,069,005	55%	\$ 2,237,953	\$ 3,096,552
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 68,314,217			\$ 68,314,217	\$ -	\$ 68,314,217	0%	\$ -	\$ 68,314,217
		\$ -			s -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			s -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 1,107,081,393	\$ 125,407,200	\$ -	\$ 1,232,488,593	\$ 62,703,600	\$ 1,169,784,993		\$ 87,982,858	\$ 1.144.505.735



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Schedule 10 CEC	Test Year 1 (2016)	Test Year 2 (2017)	Test Year 3 (2018)	Test Year 4 (2019)	Test Year 5 (2020)
Cumulative Eligible Capital	5,055,621	4,725,442	4,418,376	4,133,503	3,868,570
Additions Cost of Eligible Capital Property Acquired during Test Year	34,000	34,000	35,000	35,000	36,000
Other Adjustments	0	0	0	0	0
s	subtotal 34,000 x 3/4 = 25,500	34,000 x 3/4 = 25,500	35,000 x 3/4 = 26,250	35,000 x 3/4 = 26,250	36,000 x 3/4 = 27,000
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0 x 1/2 = 0	0 x 1/2 = 0 25,500 25,500	0 x 1/2 = 0 26,250 26,250	0 x 1/2 = 0 26,250 26,250	0 x 1/2 = 0
Amount transferred on amalgamation or wind-up of subsidiary	0	0 0	0 0	0 0	0 0
,	Subtotal 5,081,121	4,750,942	4,444,626	4,159,753	3,895,570
<u>Deductions</u>					
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0	0	0	0	0
Other Adjustments	0	0	0	0	0
:	Subtotal 0 x 3/4 = 0	0 x 3/4 = 0	0 x 3/4 = 0	0 x 3/4 = 0	0 x 3/4 = 0
Cumulative Eligible Capital Balance	5,081,121	4,750,942	4,444,626	4,159,753	3,895,570
Current Year Deduction (Carry Forward to Tab "Test Year Taxable Inco	ome") 5,081,121 x 7% = 355,678	3 4,750,942 x 7% = 332,566	4,444,626 x 7% = 311,124	4,159,753 x 7% = 291,183	3,895,570 x 7% = 272,690
Cumulative Eligible Capital - Closing Balance	4,725,442	4,418,376	4,133,503	3,868,570	3,622,880



Schedule 13 Tax Reserves - Test Year 1 (2016)

				Test Year 1	Adjustments			
Description	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Additions	Disposals	Balance for Test Year 1	Change During the Year	Disallowed Expenses
						•		
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes		,				•	•	,
Reserve for doubtful accounts ss. 20(1)(I)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	0		0			0	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	19,785,843		19,785,843	637,100		20,422,943	637,100	
-Short & Long-term Disability	0		0			0	0	
-Accmulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	69,157		69,157			69,157	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	19,855,000	0	19,855,000	637,100	0	20,492,100	637,100	0

Schedule 13 Tax Reserves - Test Year 2 (2017)

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				Test Year 2	Adjustments			1 1100.710
Description	Test Year 1 (2016)	Eliminate Amounts Not Relevant for Test Year 1	Adjusted Utility Balance	Additions	Disposals	Balance for Test Year 2	Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	0	I	0			0	0	
Tax Reserves Not Deducted for accounting purposes	•						0	l .
Reserve for doubtful accounts ss. 20(1)(I)	0	1	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	
outor tax rood roo	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	20,422,943		20,422,943	637,800		21,060,743	637,800	
-Short & Long-term Disability	0		0			0	0	
-Accmulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	69,157		69,157			69,157	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	20,492,100	0	20,492,100	637,800	0	21,129,900	637,800	0

Schedule 13 Tax Reserves - Test Year 3 (2018)

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				Test Year 3	Adjustments			
Description	Test Year 2 (2017)	Eliminate Amounts Not Relevant for Test Year 2	Adjusted Utility Balance	Additions	Disposals	Balance for Test Year 3	Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)		T	0			0		
Tax Reserves Not Deducted for accounting purposes	U	<u> </u>	U			U	U	
Reserve for doubtful accounts ss. 20(1)(I)	0		0			0	0	I
Reserve for goods and services not delivered ss. 20(1)(n) 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	
	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
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	21,060,743		21,060,743	638,600		21,699,343	638,600	
-Short & Long-term Disability	0		0			0	0	
-Accmulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	69,157		69,157			69,157	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	21,129,900	0	21,129,900	638,600	0	21,768,500	638,600	0

Schedule 13 Tax Reserves - Test Year 4 (2019)

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				Test Year 4	Adjustments			
Description	Test Year 3 (2018)	Eliminate Amounts Not Relevant for Test Year 3	Adjusted Utility Balance	Additions	Disposals	Balance for Test Year 4	Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(I)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	0		0			0	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	21,699,343		21,699,343	639,400		22,338,743	639,400	
-Short & Long-term Disability	0		0			0	0	
-Accmulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	69,157		69,157			69,157	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	21,768,500	0	21,768,500	639,400	0	22,407,900	639,400	0

Schedule 13 Tax Reserves - Test Year 5 (2020)

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				Test Year 5	Test Year 5 Adjustments				
Description	Test Year 4 (2019)	Eliminate Amounts Not Relevant for Test Year 4	Adjusted Utility Balance	Additions	Disposals	Balance for Test Year 5	Change During the Year	Disallowed Expenses	
Capital Gains Reserves ss.40(1)	0		0			0	0		
Tax Reserves Not Deducted for accounting purposes		l .	-					I	
Reserve for doubtful accounts ss. 20(1)(I)	0		0			0	0		
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0		
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0		
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0		
Other tax reserves	0		0			0	0		
	0		0			0	0		
	0		0			0	0		
Total	0	0	0	0	0	0	0	0	
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0		
General reserve for bad debts	0		0			0	0		
Accrued Employee Future Benefits:	0		0			0	0		
- Medical and Life Insurance	22,338,743		22,338,743	640,200		22,978,943	640,200		
-Short & Long-term Disability	0		0			0	0		
-Accmulated Sick Leave	0		0			0	0		
- Termination Cost	0		0			0	0		
- Other Post-Employment Benefits	0		0			0	0		
Provision for Environmental Costs	0		0			0	0		
Restructuring Costs	0		0			0	0		
Accrued Contingent Litigation Costs	0		0			0	0		
Accrued Self-Insurance Costs	0		0			0	0		
Other Contingent Liabilities	0		0			0	0		
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	69,157		69,157			69,157	0		
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0		
Other	0		0			0	0		
	0		0			0	0		
	0		0	_		0	0		
Total	22,407,900	0	22,407,900	640,200	0	23,048,100	640,200	0	

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Income Tax/PILs Workform for 2016 Custom IR

Schedule 7-1 Loss Carry Forward

Test Year 1 (2016)

Test Year 2 (2017)

Test Year 3 (2018)

Non-Distribution Portion Test Year 4 (2019)

Non-Distribution Portion

Total

Test Year 5 (2020)

Non-Distribution Portion

Utility Balanc

Total

Corporation Loss Continuity and Application

Total		Utility Balance
		0
		0
		0
0	0	0
		0
0	0	0
	Total 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

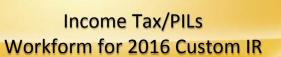
Total	Non- Distribution Portion	Utility Balance
		0
		0
		0
0	0	0
		0
0	0	0

	lity Balance	Non- Distribution Portion	Total
	0		
	0		
	0		
	0	0	0
Ι	0		
	0	0	0

Total		Utility Balance	Total
	Non-		
		- 0	
۸	0	0	0
		0	
0	0	0	0
		0	
		0	
		0	

0	0	0
Utility Balance	Non- Distribution Portion	Total
0		
0		
0		
0	0	0
0		

0	0	0	0
nce	Total	Non- Distribution Portion	Utility Balance
0			0
0			0
0			0
0	0	0	0
0			0





Taxable Income - Test Years (2016 - 2020)

		Test Year 1 (2016) Taxable Income	Test Year 2 (2017) Taxable Income	Test Year 3 (2018) Taxable Income	Test Year 4 (2019) Taxable Income	Test Year 5 (2020) Taxable Income
Net Income Before Taxes		37,499,742	40,614,088	43,636,873	46,303,615	48,906,516
	T2 S1 line #					
Additions:	402					
Interest and penalties on taxes Amortization of tangible assets	103	40.000.000	54.000.000	50,000,000	50.075.000	00.407.000
2-4 ADJUSTED ACCOUNTING DATA P489	104	49,890,000	54,080,000	56,893,000	59,975,000	63,137,000
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106					
Recapture of capital cost allowance from	107					
Schedule 8 Gain on sale of eligible capital property from Schedule 10	108					
Income or loss for tax purposes- joint ventures or	109					
partnerships						
Loss in equity of subsidiaries and affiliates Loss on disposal of assets	110 111					
Charitable donations	112	300,000	300,000	300,000	300,000	300,000
Taxable Capital Gains	113					
Political Donations	114					
Deferred and prepaid expenses Scientific research expenditures deducted on	116					
financial statements	118					
Capitalized interest	119					
Non-deductible club dues and fees Non-deductible meals and entertainment	120	51,800	52,836	53,893	54,971	56,070
expense	121	122,500	124,950	127,449	129,998	132,598
Non-deductible automobile expenses	122	11,000	11,220	11,444	11,673	11,907
Non-deductible life insurance premiums	123					
Non-deductible company pension plans	124					
Tax reserves beginning of year Reserves from financial statements- balance at	125	0	0	0	0	0
end of year	126	20,492,100	21,129,900	21,768,500	22,407,900	23,048,100
Soft costs on construction and renovation of	127					
buildings Book loss on joint ventures or partnerships	205					
Capital items expensed	206					
Debt issue expense	208	41,100	41,100	41,100	41,100	41,100
Development expenses claimed in current year	212					
Financing fees deducted in books	216					
Gain on settlement of debt	220					
Non-deductible advertising	226 227					
Non-deductible interest Non-deductible legal and accounting fees	228					
Recapture of SR&ED expenditures	231					
Share issue expense	235					
Write down of capital property Amounts received in respect of qualifying	236					
environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2) Other Additions: (please explain in detail the	237					
nature of the item)						
Interest Expensed on Capital Leases	290					
Realized Income from Deferred Credit Accounts	291					
Pensions	292					
Non-deductible penalties	293					
Ontario Tax Credits - Co-op	294	209,100	213,282	217,548	221,899	226,337
Ontario Tax Credits - Apprentice	295	306,900	313,038	319,299	325,685	332,198
Interest on building lease	296	1,093,200	1,070,391	1,046,046	1,020,053	992,299
	297					
ARO Accretion expense						
Capital Contributions Received (ITA 12(1)(x))						
Lease Inducements Received (ITA 12(1)(x)) Deferred Revenue (ITA 12(1)(a))						
Prior Year Investment Tax Credits received						
	ı l					

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Total Additions		72,517,700	77,336,717	80,778,279	84,488,278	88,277,609
Deductions: Gain on disposal of assets per financial						
statements	401	61,000	61,000	61,000	61,000	61,000
Dividends not taxable under section 83	402					
Capital cost allowance from Schedule 8 Terminal loss from Schedule 8	403 404	93,624,702	78,576,027	80,241,154	82,921,661	87,982,858
Cumulative eligible capital deduction from		055.070	222 522	044.404	004.400	070.000
Schedule 10 CEC	405	355,678	332,566	311,124	291,183	272,690
Allowable business investment loss Deferred and prepaid expenses	406 409					
Scientific research expenses claimed in year	411	1,407,863	1,407,863	1,407,863	1,407,863	1,407,863
Tax reserves end of year	413	0		0		0
Reserves from financial statements - balance at	414	19,855,000	20,492,100	21,129,900	21,768,500	22,407,900
beginning of year 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) Interest capitalized for accounting deducted for	0					
tax	390	1,296,000	1,283,000	1,224,000	1,224,000	1,224,000
Capital Lease Payments	391					
Non-taxable imputed interest income on deferral and variance accounts	392					
	393					
	394					
	395					
	396					
	397					
ARO Payments - Deductible for Tax when Paid						
ITA 13(7.4) Election - Capital Contributions						
Received						
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds	l					
Deferred Revenue - ITA 20(1)(m) reserve						
Principal portion of lease payments		1,429,900	1,429,900	1,429,900	1,429,900	1,429,900
Lease Inducement Book Amortization credit to income	l					
Financing fees for tax ITA 20(1)(e) and (e.1)		474,800	484,296	493,982	503,862	513,939
0 (// / / /		,	, , ,			
	<u> </u>					
	l					
						
	l					
Cotal Dadwellana		440.701.01	404	100	100 000	448 *** ***
otal Deductions		118,504,943	104,066,752	106,298,923	109,607,968	115,300,150
		_				
NET INCOME FOR TAX PURPOSES	<u></u>	-8,487,501	13,884,053	18,116,228	21,183,925	21,883,975
Charitable donations	311	300,000	300,000	300,000	300,000	300,000
	311	300,000	300,000	300,000	300,000	300,000
axable dividends received under section 112 or	320					
13	320					
on-capital losses of preceding taxation years from	331					
chedule 7-1	331					
et-capital losses of preceding taxation years Please show calculation)	332					
imited partnership losses of preceding taxation						
ears from Schedule 4	335					
REGULATORY TAXABLE INCOME	l .	-8,787,501	13,584,053	17,816,228	20,883,925	21,583,975

-46,287,243 -27,030,035 -25,820,645 -25,419,690 -27,322,541



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PILs Tax Provision - Test Year 1 (2016)

Wires Only

Regulatory Taxable Income						-\$ 8,787,501 A
Ontario Income Taxes Income tax payable	Ontario Income Tax	4.50%	В	\$ -	C = A * B	
Small business credit	Ontario Small Business Threshold Rate reduction	\$ - -7.00%	D E	\$ -	F = D * E	
Ontario Income tax						\$ - J = C + F
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate			11.50% 15.00%	K = J / A L	26.50% M = K + L
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits						-\$ 2,328,688 N = A * M \$ 605,593 O \$ 516,000 P \$ 1,121,593 Q = O + P
Corporate PILs/Income Tax Provi	sion for Test Year					-\$ 3,450,281 R = N - Q
Corporate PILs/Income Tax Provision			73.50%	S = 1 - M	-\$ 1,243,979 T = R / S - R	
Income Tax (grossed-up)						-\$ 4,694,260 U = R + T

PILs Tax Provision - Test Year 2 (2017)

Income Tax (grossed-up)

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3,357,525 U = R + T

Regulatory Taxable Income						\$	13,584,053 A	ı ııod. 7
Ontario Income Taxes Income tax payable	Ontario Income Tax	11.50%	В	\$ 1,562,166	C = A * B			
Small business credit	Ontario Small Business Threshold Rate reduction	\$ 500,000 -7.00%	D E		F = D * E			
Ontario Income tax						\$	1,562,166 J =	C + F
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate			11.50% 15.00%	K = J / A L		26.50% M =	K+L
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits						\$ \$ \$	3,599,774 N = 605,593 O 526,400 P 1,131,993 Q =	
Corporate PILs/Income Tax Provision	on for Test Year					\$	2,467,781 R =	N - Q
Corporate PILs/Income Tax Provision	Gross Up ¹			73.50%	S = 1 - M	\$	889,744 T =	R/S-R

PILs Tax Provision - Test Year 3 (2018)

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Wires Only

Regulatory Taxable Income				\$ 17,816,228 A
Ontario Income Taxes Income tax payable	Ontario Income Tax	11.50% B \$ 2	,048,866 C = A * B	
Small business credit	Ontario Small Business Threshold Rate reduction	\$ 500,000 D -7.00% E	F = D * E	
Ontario Income tax				\$ 2,048,866 J = C + F
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate	11.5 15.0		26.50% M = K + L
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits				\$ 4,721,301 N = A * M \$ 605,593 O \$ 536,900 P \$ 1,142,493 Q = O + P
Corporate PILs/Income Tax Provis	sion for Test Year			\$ 3,578,808 R = N - Q
Corporate PILs/Income Tax Provision	on Gross Up ¹	73.5	50% S = 1 - M	\$ 1,290,318 T = R / S - R
Income Tax (grossed-up)				\$ 4,869,126 U = R + T

PILs Tax Provision - Test Year 4 (2019)

Income Tax (grossed-up)

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Wires Only

5,960,608 U = R + T

¢ 20.002.025 A

Regulatory Taxable Income					\$ 20,883,925 A
Ontario Income Taxes Income tax payable	Ontario Income Tax	11.50% B \$	2,401,651	C = A * B	
Small business credit	Ontario Small Business Threshold Rate reduction	\$ 500,000 D -7.00% E		F = D * E	
Ontario Income tax					\$ 2,401,651 J = C + F
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate		11.50% 15.00%	K = J / A L	26.50% M = K + L
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits					\$ 5,534,240 N = A * M \$ 605,593 O \$ 547,600 P \$ 1,153,193 Q = O + P
Corporate PILs/Income Tax Provis	sion for Test Year				\$ 4,381,047 R = N - Q
Corporate PILs/Income Tax Provision	on Gross Up ¹		73.50%	S = 1 - M	\$ 1,579,561 T = R / S - R

PILs Tax Provision - Test Year 5 (2020)

Income Tax (grossed-up)

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Wires Only

6,198,041 U = R + T

-

Regulatory Taxable Income						\$ 21,583,975 A
Ontario Income Taxes Income tax payable	Ontario Income Tax	11.50%	В	\$ 2,482,157	C = A * B	
Small business credit	Ontario Small Business Threshold Rate reduction	\$,	D E		F = D * E	
Ontario Income tax						\$ 2,482,157 J = C + F
Combined Tax Rate and PILs	Effective Ontario Tax Rate Federal tax rate Combined tax rate			11.50% 15.00%	K = J / A L	26.50% M = K + L
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits						\$ 5,719,753 N = A * M \$ 605,593 O \$ 558,600 P \$ 1,164,193 Q = O + P
Corporate PILs/Income Tax Provision	on for Test Year					\$ 4,555,560 R = N - Q
Corporate PILs/Income Tax Provision	Gross Up ¹			73.50%	S = 1 - M	\$ 1,642,481 T = R / S - R

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Appendix 2-P (1) Cost Allocation - 2016

Please complete the following four tables.

A) Allocated Costs

Classes	Costs Allocated from Previous Study (PowerStream 2013)		%	2	ests Allocated in 2016 Test Year Study (Column 7A)	%	
Residential	\$	86,596,037	52.78%	\$	107,674,776	53.94%	
GS < 50 kW	\$	25,700,411	15.66%	\$	30,484,705	15.27%	
GS > 50 kW	\$	48,128,504	29.33%	\$	58,309,560	29.21%	
Large User	\$	347,235	0.21%	\$	444,970	0.22%	
Street Lighting	\$	2,820,943	1.72%	\$	1,991,526	1.00%	
Sentinel Lighting	\$	16,178	0.01%	\$	25,066	0.01%	
Unmetered Scattered Load (USL)	\$	460,065	0.28%	\$	683,488	0.34%	
Total	\$	164,069,372	100.00%	\$	199,614,092	100.00%	

B) Calculated Class Revenues

Classes (same as previous table)		Column 7B Load Forecast (LF) X current approved rates		Column 7C		Column 7D	Column 7E	
				LF X current approved rates X (1 + d)		LF X proposed rates		Miscellaneous Revenue
Residential	\$	87,473,969	\$	101,115,223	\$	101,115,223	\$	7,573,814
GS < 50 kW	\$	24,576,765	\$	28,409,424	\$	28,507,357	\$	1,870,815
GS > 50 kW	\$	46,764,217	\$	54,056,930	\$	54,243,277	\$	2,902,423
Large User	\$	266,234	\$	307,752	\$	364,942	69	14,343
Street Lighting	\$	2,219,325	\$	2,565,421	\$	2,221,990	\$	167,842
Sentinel Lighting	\$	16,351	\$	18,901	\$	18,966	69	1,626
Unmetered Scattered Load (USL)	\$	475,661	\$	549,839	\$	551,734	\$	59,741
Total	\$	161,792,522	\$	187,023,489	\$	187,023,489	\$	12,590,603

Notes:

- line 23 As per Rate model line 19
- 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

line 18

- $3\quad \text{Columns 7C The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/ Revenue at Current Rates.}$
- ${\small 4\quad Columns\ 7E-If\ using\ the\ Board-issued\ Cost\ Allocation\ model,\ enter\ Miscellaneous\ Revenue\ as\ it\ appears\ in\ Worksheet\ O-1,\ row\ 19.}$

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

Previously Status Quo Ratios Proposed Ratios Approved Ratio
Most Current Policy Range Year (7C + 7E) / (7A) (7D + 7E) / (7A) Class 2013 102.1 98.0 100.9 99.3 85 - 115 80 - 120 100.9 99.7 Residential GS < 50 kW GS > 50 kW 98.0 97.7 98.0 80 - 120 72.4 137.2 81.9 Large User 85.0 85.2 85 - 115 Street Lighting 89.7 95.0 120.0 80 - 120 80 - 120 82.2 Sentinel Lighting Unmetered Scattered Load (USL)

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
- 2 Status Quo Ratios The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1.

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Appendix 2-P (2) Cost Allocation - 2017

Please complete the following four tables.

A) Allocated Costs

Classes	fro	sts Allocated om Previous Study owerStream 2013)	%	2	sts Allocated in 017 Test Year Study (Column 7A)	%	
Residential	\$	86,596,037	52.78%	\$	124,417,434	55.78%	
GS < 50 kW	\$	25,700,411	15.66%	\$	31,437,996	14.10%	
GS > 50 kW	\$	48,128,504	29.33%	\$	64,016,527	28.70%	
Large User	\$	347,235	0.21%	\$	500,935	0.22%	
Street Lighting	\$	2,820,943	1.72%	\$	1,971,703	0.88%	
Sentinel Lighting	\$	16,178	0.01%	\$	27,167	0.01%	
Unmetered Scattered Load (USL)	\$	460,065	0.28%	\$	671,265	0.30%	
Total	\$	164,069,372	100.00%	\$	223,043,027	100.00%	

B) Calculated Class Revenues

Classes (same as previous table)		Column 7B Load Forecast (LF) X current approved rates		Column 7C LF X current approved rates X (1 + d)		Column 7D LF X proposed rates		Column 7E Miscellaneous Revenue	
GS < 50 kW	\$	24,601,972	\$	31,842,690	\$	31,842,690	\$	1,588,508	
GS > 50 kW	\$	46,870,375	\$	60,665,007	\$	60,865,759	\$	2,707,047	
Large User	\$	265,314	\$	343,400	69	412,998	\$	13,932	
Street Lighting	\$	2,205,179	\$	2,854,195	\$	2,206,635	\$	159,409	
Sentinel Lighting	\$	16,285	\$	21,079	69	21,148	\$	1,536	
Unmetered Scattered Load (USL)	\$	487,251	\$	630,656	\$	630,656	\$	48,561	
Total	\$	162,498,923	\$	210,324,715	\$	210,324,715	\$	12,718,312	

Notes:

- line 18 line 23 As per Rate model line 19
- 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
- $3\quad \text{Columns 7C The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/ Revenue at Current Rates.}$
- 4 Columns 7E If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

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

Previously Status Quo Ratios Proposed Ratios Approved Ratio Most Current Policy Range Year (7C + 7E) / (7A) (7D + 7E) / (7A) Class 2013 85 - 115 80 - 120 102.1 98.0 98.2 106.3 98.5 106.3 Residential GS < 50 kW GS > 50 kW 98.0 99.0 99.3 80 - 120 85.2 Large User 85.0 71.3 85 - 115 120.0 83.5 101.2 Street Lighting 89.7 95.0 152.8 83.2 80 - 120 80 - 120 Sentinel Lighting
Unmetered Scattered Load (USL) 102.4

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
- 2 Status Quo Ratios The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1.

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Appendix 2-P (3) Cost Allocation - 2018

Please complete the following four tables.

A) Allocated Costs

Classes	fre	sts Allocated om Previous Study PowerStream 2013)	%	% Costs A 2018 S (Col		%
Residential	\$	86,596,037	52.78%	\$	129,814,629	55.42%
GS < 50 kW	\$	25,700,411	15.66%	\$	32,916,096	14.05%
GS > 50 kW	\$	48,128,504	29.33%	\$	68,407,399	29.20%
Large User	\$	347,235	0.21%	\$	534,825	0.23%
Street Lighting	\$	2,820,943	1.72%	\$	1,833,897	0.78%
Sentinel Lighting	\$	16,178	0.01%	\$	28,527	0.01%
Unmetered Scattered Load (USL)	\$	460,065	0.28%	\$	711,238	0.30%
Total	\$	164,069,372	100.00%	\$	234,246,611	100.00%

B) Calculated Class Revenues

	(Column 7B		Column 7C	Column 7D			Column 7E
Classes (same as previous table)	Load Forecast (LF) X current approved rates		(LF) X current approved rates X		LF X proposed rates		Miscellaneous Revenue	
Residential	\$	88,738,706	\$	120,277,792	\$	120,825,233	\$	8,253,509
GS < 50 kW	\$	24,641,636	\$	33,399,648	\$	33,399,648	\$	1,596,380
GS > 50 kW	\$	47,017,036	\$	63,727,606	\$	64,017,660	\$	2,746,511
Large User	\$	264,402	\$	358,375	\$	441,994	\$	14,238
Street Lighting	\$	2,188,947	\$	2,966,932	\$	2,045,717	\$	154,959
Sentinel Lighting	\$	16,284	\$	22,072	\$	22,173	\$	1,542
Unmetered Scattered Load (USL)	\$	499,851	\$	677,506	\$	677,506	\$	49,542
Total	\$	163,366,863	\$	221,429,930	\$	221,429,930	\$	12,816,681
		line 18		line 23	A	s per Rate model		line 19

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

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C)

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

Previously Status Quo Ratios Proposed Ratios Approved Ratio Most Current Policy Range Year (7C + 7E) / (7A) (7D + 7E) / (7A) Class 2013 102.1 98.0 99.0 106.3 85 - 115 80 - 120 Residential GS < 50 kW GS > 50 kW 99.4 106.3 98.0 97.2 97.6 80 - 120 Large User 85.0 69.7 85.3 85 - 115 Street Lighting
Sentinel Lighting
Unmetered Scattered Load (USL) 120.0 83.1 102.2 80 - 120 80 - 120 80 - 120 89.7 95.0 170.2 82.8 102.2

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
- 2 Status Quo Ratios The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1.

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Appendix 2-P (4) Cost Allocation - 2019

Please complete the following four tables.

A) Allocated Costs

Classes	Costs Allocated from Previous Study (PowerStream 2013)		%	Costs Allocated in 2019 Test Year Study (Column 7A)		%
Residential	\$	86,596,037	52.78%	\$	135,038,349	55.13%
GS < 50 kW	\$	25,700,411	15.66%	\$	34,297,310	14.00%
GS > 50 kW	\$	48,128,504	29.33%	\$	72,344,156	29.53%
Large User	\$	347,235	0.21%	\$	563,849	0.23%
Street Lighting	\$	2,820,943	1.72%	\$	1,923,886	0.79%
Sentinel Lighting	\$	16,178	0.01%	\$	29,738	0.01%
Unmetered Scattered Load (USL)	\$	460,065	0.28%	\$	753,702	0.31%
Total	\$	164,069,372	100.00%	\$	244,950,990	100.00%

B) Calculated Class Revenues

Notes:

	(Column 7B		Column 7C		Column 7D		Column 7E
Classes (same as previous table)	Load Forecast (LF) X current approved rates		LF X current approved rates X (1 + d)		LF X proposed rates		Miscellaneous Revenue	
Residential	\$	89,550,354	\$	126,419,794	\$	126,782,794	\$	8,322,435
GS < 50 kW	\$	24,671,990	\$	34,829,877	\$	34,829,877	\$	1,604,995
GS > 50 kW	\$	47,117,950	\$	66,517,230	\$	67,031,999	\$	2,787,657
Large User	\$	263,499	\$	371,986	\$	467,678	\$	14,472
Street Lighting	\$	2,213,696	\$	3,125,113	\$	2,151,474	\$	157,189
Sentinel Lighting	\$	16,284	\$	22,989	\$	23,166	\$	1,543
Unmetered Scattered Load (USL)	\$	513,593	\$	725,048	\$	725,048	\$	50,661
Total	\$	164.347.366	\$	232,012,036	\$	232.012.036	\$	12.938.953

line 18 line 23 As per Rate model line 19

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

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

Previously Status Quo Ratios Proposed Ratios Approved Ratio Most Current Policy Range Year (7C + 7E) / (7A) (7D + 7E) / (7A) Class 2013 Residential GS < 50 kW GS > 50 kW 102.1 98.0 99.8 106.2 100.0 106.2 85 - 115 80 - 120 98.0 95.8 96.5 80 - 120 85.5 Large User 85.0 68.5 85 - 115 Street Lighting
Sentinel Lighting
Unmetered Scattered Load (USL) 170.6 82.5 102.9 120.0 83.1 102.9 89.7 95.0 80 - 120 80 - 120

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
- 2 Status Quo Ratios The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1.

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Appendix 2-P (5) Cost Allocation - 2020

Please complete the following four tables.

A) Allocated Costs

Classes	fre	sts Allocated om Previous Study PowerStream 2013)	%	2	sts Allocated in 2020 Test Year Study (Column 7A)	%
Residential	\$	86,596,037	52.78%	\$	139,785,024	54.88%
GS < 50 kW	\$	25,700,411	15.66%	\$	35,602,682	13.98%
GS > 50 kW	\$	48,128,504	29.33%	\$	75,913,452	29.80%
Large User	\$	347,235	0.21%	\$	588,386	0.23%
Street Lighting	\$	2,820,943	1.72%	\$	1,995,858	0.78%
Sentinel Lighting	\$	16,178	0.01%	\$	30,752	0.01%
Unmetered Scattered Load (USL)	\$	460,065	0.28%	\$	795,487	0.31%
Total	\$	164,069,372	100.00%	\$	254,711,641	100.00%

B) Calculated Class Revenues

		Column 7B	Column 7C		Column 7D LF X proposed rates		Column 7E	
Classes (same as previous table)	(L	Dad Forecast F) X current oproved rates	LF X current proved rates X (1 + d)	L			Miscellaneous Revenue	
Residential	\$	90,632,689	\$ 132,169,435	\$	132,169,435	\$	8,396,616	
GS < 50 kW	\$	24,734,193	\$ 36,069,815	\$	36,069,815	\$	1,616,588	
GS > 50 kW	\$	47,290,488	\$ 68,963,606	\$	69,882,107	\$	2,828,433	
Large User	\$	262,603	\$ 382,954	\$	490,554	65	14,674	
Street Lighting	\$	2,236,980	\$ 3,262,183	\$	2,235,765	\$	159,264	
Sentinel Lighting	\$	16,284	\$ 23,747	\$	24,063	65	1,544	
Unmetered Scattered Load (USL)	\$	528,572	\$ 770,815	\$	770,815	\$	51,967	
Total	\$	165,701,810	\$ 241,642,555	\$	241,642,555	\$	13,069,086	

line 18 line 23 As per Rate model line Notes:

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

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

Previously Status Quo Ratios Proposed Ratios Approved Ratio Most Current Policy Range Year (7C + 7E) / (7A) (7D + 7E) / (7A) Class 2013 98.0 98.0 85 - 115 80 - 120 Residential GS < 50 kW GS > 50 kW 100.6 105.9 100.6 105.9 94.6 95.8 80 - 120 67.6 Large User 85.0 85.9 85 - 115 Street Lighting
Sentinel Lighting
Unmetered Scattered Load (USL) 120.0 83.3 103.4 89.7 95.0 171.4 82.2 80 - 120 80 - 120 80 - 120 103.4

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
- 2 Status Quo Ratios The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1.

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Appendix 2-PA New Rate Design Policy For Residential Customers - 2016

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants for Residential Class							
Customers		325,345					
kWh		2,714,896,670					
Proposed Residential Class Specific Revenue Requirement ¹	\$	101,115,222.74					

Residential Base Rates on Current Tariff						
Monthly Fixed Charge (\$)	12.67					
Distribution Volumetric Rate (\$/kWh)	0.014					

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	12.67	325,345	\$ 49,465,415.79	56.55%
Variable	0.014	2,714,896,670	\$ 38,008,553.38	43.45%
TOTAL	-	·	\$ 87,473,969.17	-

Number of Required Rate Design	0
Policy Transition Years ²	U

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split	
Fixed	\$ 57,179,371.00	14.65	\$ 57,195,607.05	
Variable	\$ 43,935,851.74	0.0162	\$ 43,981,326.05	
TOTAL	\$ 101,115,222.74	-	\$ 101,176,933.10	

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Reconciliation @ Adjusted Rates
Fixed				
Variable				
TOTAL	-	\$ -	-	

Checks ³	
Change in Fixed Rate	
Difference Between Revenues @	
Proposed Rates and Class Specific	
Revenue Requirement	

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Appendix 2-PA New Rate Design Policy For Residential Customers - 2017

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants for Residential Class				
Customers		331,461		
kWh		2,689,802,037		
Proposed Residential Class Specific Revenue Requirement ¹	\$	114,344,829.49		

Residential Base Rates on Current Tariff		
Monthly Fixed Charge (\$)	14.65	
Distribution Volumetric Rate (\$/kWh)	0.0162	

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	14.65	331,461	\$ 58,270,829.15	57.21%
Variable	0.0162	2,689,802,037	\$ 43,574,792.99	42.79%
TOTAL	ı	ī	\$ 101,845,622.14	-

Number of Required Rate Design	4
Policy Transition Years ²	4

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split	
Fixed	\$ 65,422,233.01	16.45	\$ 65,430,384.95	
Variable	\$ 48,922,596.47	0.0182	\$ 48,954,397.07	
TOTAL	\$ 114,344,829.49	-	\$ 114,384,782.02	

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Reconciliation @ Adjusted Rates
Fixed	67.91%	\$ 77,652,882.13	19.52	\$ 77,641,405.12
Variable	32.09%	\$ 36,691,947.36	0.0136	\$ 36,581,307.70
TOTAL	-	\$ 114,344,829.49	-	\$ 114,222,712.82

Checks ³		
Change in Fixed Rate		4.87
Difference Between Revenues @	-\$	122,116.67
Proposed Rates and Class Specific		
Revenue Requirement		-0.11%

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Appendix 2-PA New Rate Design Policy For Residential Customers - 2018

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants f	or Residential Class
Customers	337,643
kWh	2,671,680,575
Proposed Residential Class Specific	\$ 120,825,232.79

Residential Base Rates on Current Tariff		
Monthly Fixed Charge (\$)	19.52	
Distribution Volumetric Rate (\$/kWh)	0.0136	

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	19.52	337,643	\$ 79,089,398.72	68.52%
Variable	0.0136	2,671,680,575	\$ 36,334,855.82	31.48%
TOTAL	-	-	\$ 115,424,254.54	-

Number of Required Rate Design	2
Policy Transition Years ²	3

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split	
Fixed	\$ 82,790,181.75	20.43	\$ 82,776,455.73	
Variable	\$ 38,035,051.04	0.0142	\$ 37,937,864.17	
TOTAL	\$ 120,825,232.79	-	\$ 120,714,319.90	

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Reconciliation @ Adjusted Rates
Fixed	79.01%	\$ 95,468,532.10	23.56	\$ 95,458,311.16
Variable	20.99%	\$ 25,356,700.70	0.0095	\$ 25,380,965.46
TOTAL	-	\$ 120,825,232.79	-	\$ 120,839,276.62

Checks ³	
Change in Fixed Rate	4.04
Difference Between Revenues @	\$ 14,043.83
Proposed Rates and Class Specific Revenue Requirement	0.01%

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Appendix 2-PA New Rate Design Policy For Residential Customers - 2019

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants	for Res	sidential Class
Customers		343,901
kWh		2,661,694,451
Proposed Residential Class Specific Revenue Requirement ¹	\$	126,782,793.50

Residential Base Rates on Current Tariff		
Monthly Fixed Charge (\$)	23.56	
Distribution Volumetric Rate (\$/kWh)	0.0095	

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	23.56	343,901	\$ 97,227,549.36	79.36%
Variable	0.0095	2,661,694,451	\$ 25,286,097.29	20.64%
TOTAL	-	ī	\$ 122,513,646.65	-

Number of Required Rate Design	2
Policy Transition Years ²	2

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split	
Fixed	\$ 100,615,569.38	24.38	\$ 100,611,530.28	
Variable	\$ 26,167,224.13	0.0098	\$ 26,084,605.62	
TOTAL	\$ 126,782,793.50	-	\$ 126,696,135.90	

	New F/V Split	R	evenue @ new F/V Split	Final Adjusted Base Rates	Reconciliation @ Adjusted Rates
Fixed	89.68%	\$	113,699,181.44	27.55	\$ 113,693,505.30
Variable	10.32%	\$	13,083,612.06	0.0049	\$ 13,042,302.81
TOTAL	-	\$	126,782,793.50	-	\$ 126,735,808.11

Checks ³		
Change in Fixed Rate		3.99
Difference Between Revenues @	-\$	46,985.39
Proposed Rates and Class Specific Revenue Requirement		-0.04%

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Appendix 2-PA New Rate Design Policy For Residential Customers - 2020

Please complete the following tables.

A) Data Inputs

Revenue Requirement¹

Test Year Billing Determinants for Residential Class					
Customers		350,319			
kWh		2,669,304,612			
Proposed Residential Class Specific	\$	132,169,435.21			

Residential Base Rates on Current Tariff		
Monthly Fixed Charge (\$)	27.55	
Distribution Volumetric Rate (\$/kWh)	0.0049	

B) Current Fixed/Variable Split

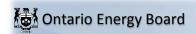
	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	27.55	350,319	\$ 115,815,296.10	89.85%
Variable	0.0049	2,669,304,612	\$ 13,079,592.60	10.15%
TOTAL	-	-	\$ 128,894,888.70	-

Number of Required Rate Design	4
Policy Transition Years ²	'

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 118,757,558.42	28.25	\$ 118,757,971.50
Variable	\$ 13,411,876.79	0.005	\$ 13,346,523.06
TOTAL	\$ 132,169,435.21	-	\$ 132,104,494.56

	New F/V Split	Re	venue @ new F/V Split	Final Adjusted Base Rates	Reconciliation @ Adjusted Rates
Fixed	100.00%	\$	132,169,435.21	31.44	\$ 132,168,163.68
Variable	0.00%	\$	=	0	\$ =
TOTAL	-	\$	132,169,435.21	-	\$ 132,168,163.68

Checks ³		
Change in Fixed Rate		3.89
Difference Between Revenues @	-\$	1,271.53
Proposed Rates and Class Specific		
Revenue Requirement		0.00%



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Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast 8,469,035,571

Total kWs from Load Forecast 12,505,119

Deficiency/sufficiency (RRWF 8. cell F51) 25,230,966

Miscellaneous Revenue (RRWF 5. cell F48) 12,590,603

_			1	2	3	6	7	8	9
	ID	Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
Billing Data									
Forecast kWh	CEN	8,469,035,571	2,714,896,670	1,038,581,794	4,576,806,248	76,536,992	47,666,024	378,095	14,169,748
Forecast kW	CDEM	12,505,119			12,220,067	150,807	133,270	975	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		3,737,149			3,586,342	150,807			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		_							
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	8,469,035,571	2,714,896,670	1,038,581,794	4,576,806,248	76,536,992	47,666,024	378,095	14,169,748
					·				
Existing Monthly Charge			\$12.67	\$26.08	\$138.48	\$5,966.29	\$1.26	\$3.41	\$7.01
Existing Distribution kWh Rate Existing Distribution kW Rate			\$0.0140	\$0.0139	\$3.3278	\$1.4159	\$6.6546	\$8.0172	\$0.0159

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Existing TOA Rate					\$0.60	\$0.60			
Additional Charges									
Distribution Revenue from Rates		\$164,034,812	\$87,473,969	\$24,576,765	\$48,916,023	\$356,718	\$2,219,325	\$16,351	\$475,661
Transformer Ownership Allowance		\$2,242,289	\$0	\$0	\$2,151,805	\$90,484	\$0	\$0	\$0
Net Class Revenue	CREV	\$161,792,522	\$87,473,969	\$24,576,765	\$46,764,217	\$266,234	\$2,219,325	\$16,351	\$475,661



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Sheet I6.2 Customer Data Worksheet -

			1	2	3	6	7	8	9
	ID	Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	\$989,281	\$614,527	\$75,442	\$299,313	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$1,015,519	\$657,712	\$75,309	\$282,498				
Number of Bills	CNB	2,531,806	2,046,093	388,822	59,576	24	441	1,343	35,507
Number of Devices	CDEV						88,126		
Number of Connections (Unmetered)	CCON	33,784					30,599	209	2,976
Total Number of Customers	CCA	365,834	325,345	32,402	4,965	2	43	101	2,976
Bulk Customer Base	CCB	365,834	325,345	32,402	4,965	2	43	101	2,976
Primary Customer Base	CCP	374,726	325,345	32,402	4,965	1	8,937	101	2,976
Line Transformer Customer Base	CCLT	374,361	325,345	32,402	4,600		8,937	101	2,976
Secondary Customer Base	ccs	330,445	314,190	14,760			24	101	1,370
Weighted - Services	cwcs	314,190	314,190	-	-	-	-	-	-
Weighted Meter -Capital	CWMC	96,491,674	63,596,341	20,509,799	12,331,533	54,000	-	-	-
Weighted Meter Reading	CWMR	3,915,039	2,344,430	417,752	1,152,498	360	-	-	-
Weighted Bills	CWNB	3,277,652	2,046,093	777,644	417,032	360	882	134	35,507

Bad Debt Data

Historic Year:	2012	1,043,927
Historic Year:	2013	938,021
Historic Year:	2014	985,895
Three-vear average		989 281

_							
1,043,927	676,110	77,416	290,401				
938,021	569,210	72,602	296,210				
985,895	598,261	76,307	311,328				
989.281	614.527	75.442	299.313	-	-	-	-



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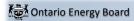
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Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP			
NCP TEST RESULTS	4 NCP			
Co-incident Peak	Indicator			
1 CP	CP 1			
4 CP	CP 4			
12 CP	CP 12			
Non-co-incident Peak	Indicator			
1 NCP	NCP 1			
ANCD	NOD 4			

			1	2	3	6	7	8	9
Customer Classes		Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
CO-INCIDENT	PEAK								
1 CP									
Transformation CP	TCP1	1,641,487	561,374	282,250	787,285	9,269	-	-	1,308
Bulk Delivery CP	BCP1	1,641,487	561,374	282,250	787,285	9,269	-		1,308
Total Sytem CP	DCP1	1,641,487	561,374	282,250	787,285	9,269	-	-	1,308
4 CP									
Transformation CP	TCP4	6,122,186	2,021,721	1,005,095	3,056,294	33,975	-		5,102
Bulk Delivery CP	BCP4	6,122,186	2,021,721	1,005,095	3,056,294	33,975	-	-	5,102
Total Sytem CP	DCP4	6,122,186	2,021,721	1,005,095	3,056,294	33,975	-	-	5,102
12 CP									1
Transformation CP	TCP12	16,317,012	5,698,174	2,317,452	8,120,642	99,442	61,773	427	19,101
Bulk Delivery CP	BCP12	16,317,012	5,698,174	2,317,452	8,120,642	99,442	61,773	427	19,101
Total Sytem CP	DCP12	16,317,012	5,698,174	2,317,452	8,120,642	99,442	61,773	427	19,101
NON CO_INCIDE	NT PEAK								
Classification NCP from									
Load Data Provider	DNCP1	1,793,528	652,299	282,250	826,485	12,451	17,336	132	2,576
Primary NCP	PNCP1	1,788,893	652,299	282,250	826,485	7,816	17,336	132	2,576
Line Transformer NCP	LTNCP1	1,524,618	652,299	282,250	570,025	7,010	17,336	132	2,576
Secondary NCP	SNCP1	652,430	652,299		5.5,5.25		,	132	_,
41100									
4 NCP Classification NCP from									
Load Data Provider	DNCP4	6,705,342	2,414,983	1,037,847	3,125,889	49,693	66,336	500	10,093
Primary NCP	PNCP4	6,681,804	2,414,983	1,037,847	3,125,889	26,155	66,336	500	10,093
Line Transformer NCP	LTNCP4	5,685,683	2,414,983	1,037,847	2,155,923	20,100	66,336	500	10,093
Secondary NCP	SNCP4	2,415,484	2,414,983	1,007,047	2,100,020		00,000	500	10,000
	21.4.	2, 2, 10 1	2, 1.1,500					300	
12 NCP									
Classification NCP from									
Load Data Provider	DNCP12	17,912,308	6,363,781	2,541,930	8,670,428	146,184	161,953	1,168	26,865
Primary NCP	PNCP12	17,847,714	6,363,781	2,541,930	8,670,428	81,590	161,953	1,168	26,865
Line Transformer NCP	LTNCP12	15,075,682	6,363,781	2,541,930	5,979,987		161,953	1,168	26,865
Secondary NCP	SNCP12	6,364,948	6,363,781					1,168	



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Sheet 01 Revenue to Cost Summary Worksheet -

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

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	6	7	8	9
Rate Base Assets		Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
crev	Distribution Revenue at Existing Rates	\$161,792,522	\$87,473,969	\$24,576,765	\$46,764,217	\$266,234	\$2,219,325	\$16,351	\$475,661
mi	Miscellaneous Revenue (mi)	\$12,590,603	\$7,573,814	\$1,870,815	\$2,902,423	\$14,343	\$167,842	\$1,626	\$59,741
	Total Revenue at Existing Rates	\$174,383,125	scellaneous Revenue \$95,047,783	\$26,447,580	\$49,666,640	\$280,577	\$2,387,167	\$17,977	\$535,402
	Factor required to recover deficiency (1 + D)	1.1559	\$95,047,765	\$20,447,J00	\$45,000,040	φ200,37 <i>1</i>	\$2,367,107	φ11,511	\$333,402
	Distribution Revenue at Status Quo Rates	\$187,023,489	\$101,115,223	\$28,409,424	\$54,056,930	\$307,752	\$2,565,421	\$18,901	\$549,839
	Miscellaneous Revenue (mi)	\$12,590,603	\$7,573,814	\$1,870,815	\$2,902,423	\$14,343	\$167,842	\$1,626	\$59,741
	Total Revenue at Status Quo Rates	\$199,614,092	\$108,689,036	\$30,280,238	\$56,959,353	\$322,095	\$2,733,263	\$20,527	\$609,579
	Evnences								
di	Expenses Distribution Costs (di)	\$28,115,861	\$13,840,281	\$3,802,018	\$9,998,637	\$80,194	\$321,234	\$4,143	\$69,355
cu	Customer Related Costs (cu)	\$24,533,673	\$15,979,820	\$4,812,289	\$3,324,007	\$3,876	\$230,305	\$2,145	\$181,232
ad	General and Administration (ad)	\$43,566,292	\$24,575,451	\$7,093,009	\$11,161,671	\$71,914	\$455,516	\$5,230	\$203,501
dep	Depreciation and Amortization (dep)	\$47,368,554	\$25,093,730	\$6,856,900	\$14,768,439	\$115,735	\$428,370	\$5,877	\$99,501
INPUT INT	PILs (INPUT) Interest	(\$4,693,815) \$23,216,498	(\$2,361,659) \$11,681,214	(\$663,657) \$3,282,572	(\$1,596,768) \$7,897,915	(\$13,609) \$67,311	(\$46,596) \$230,471	(\$643) \$3,179	(\$10,884) \$53,836
	Total Expenses	\$162,107,062	\$88,808,837	\$25,183,132	\$45,553,901	\$325,421	\$1,619,300	\$19,931	\$596,540
	Direct Allocation	\$10,837	\$0	\$0	\$0	\$10,837	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$37,496,193	\$18,865,939	\$5,301,573	\$12,755,659	\$108,712	\$372,226	\$5,135	\$86,949
	Revenue Requirement (includes NI)	\$199,614,092	\$107,674,776	\$30,484,705	\$58,309,560	\$444,970	\$1,991,526	\$25,066	\$683,488
		Revenue Re	quirement Input equa	Is Output					
	Rate Base Calculation								
	Net Assets								
dp	Distribution Plant - Gross	\$1,281,718,445	\$659,797,744	\$179,726,842	\$422,561,264	\$3,302,627	\$13,103,977	\$181,739	\$3,044,251
gp accum den	General Plant - Gross Accumulated Depreciation	\$198,013,491 (\$205,553,944)	\$100,767,017 (\$109,495,376)	\$27,723,248 (\$29,415,166)	\$66,371,414 (\$63,954,237)	\$552,433 (\$510,620)	\$2,086,270 (\$1,745,468)	\$28,987 (\$23,795)	\$484,121 (\$409,281)
co	Capital Contribution	(\$352,390,470)	(\$186,451,585)	(\$47,883,230)	(\$112,061,431)	(\$760,992)	(\$4,209,744)	(\$59,387)	(\$964,102)
	Total Net Plant	\$921,787,522	\$464,617,801	\$130,151,695	\$312,917,010	\$2,583,448	\$9,235,036	\$127,544	\$2,154,989
	Directly Allocated Net Fixed Assets	\$74,245	\$0	\$0	\$0	\$74,245	\$0	\$0	\$0
COP	Cost of Power (COP)	\$1,053,061,247	\$339,586,810	\$129,033,060	\$567,244,736	\$9,485,917	\$5,907,679	\$46,861	\$1,756,184
COP	OM&A Expenses	\$1,053,061,247	\$54,395,552	\$15,707,316	\$24,484,315	\$155,984	\$1,007,055	\$11,517	\$454,087
	Directly Allocated Expenses	\$366	\$0	\$0	\$0	\$366	\$0	\$0	\$0
	Subtotal	\$1,149,277,438	\$393,982,362	\$144,740,376	\$591,729,051	\$9,642,267	\$6,914,734	\$58,378	\$2,210,272
	Working Capital	\$86,195,808	\$29,548,677	\$10,855,528	\$44,379,679	\$723,170	\$518,605	\$4,378	\$165,770
	Total Rate Base	\$1.008.057.575	\$494,166,478	\$141,007,223	\$357,296,689	\$3,380,863	\$9,753,641	\$131,922	\$2,320,759
		Rate B	ase Input equals Out		, , , ,	, , , , , , , , , , , , , , , , , , , ,	, , .		
	Equity Component of Rate Base	\$403,223,030	\$197,666,591	\$56,402,889	\$142,918,676	\$1,352,345	\$3,901,456	\$52,769	\$928,304
	Net Income on Allocated Assets	\$37,496,193	\$19,880,200	\$5,097,106	\$11,405,452	(\$14,163)	\$1,113,963	\$596	\$13,040
	Net Income on Direct Allocation Assets	\$3,549	\$0	\$0	\$0	\$3,549	\$0	\$0	\$0
	Net Income	\$37,499,742	\$19,880,200	\$5,097,106	\$11,405,452	(\$10,614)	\$1,113,963	\$596	\$13,040
	RATIOS ANALYSIS								
	REVENUE TO EXPENSES STATUS QUO%	100.00%	100.94%	99.33%	97.68%	72.39%	137.24%	81.89%	89.19%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$25,230,967)	(\$12,626,993)	(\$4,037,126)	(\$8,642,920)	(\$164,393)	\$395,641	(\$7,089)	(\$148,087)
		Deficie	ency Input equals Out	put					
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	\$1,014,261	(\$204,467)	(\$1,350,207)	(\$122,875)	\$741,737	(\$4,539)	(\$73,909)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	10.06%	9.04%	7.98%	-0.78%	28.55%	1.13%	1.40%

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

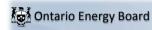
Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	6	7	8	9
Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
\$4.60	\$15.06	\$51.25	\$348.09	\$0.62	\$0.81	\$4.30
\$7.71	\$24.63	\$90.00	\$511.73	\$1.14	\$1.49	\$7.83
\$16.83	\$33.80	\$124.23	\$683.12	\$2.99	\$7.29	\$15.05
\$12.67	\$26.08	\$138.48	\$5,966.29	\$1.26	\$3.41	\$7.01



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Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	8,424,812,745
Total kWs from Load Forecast	12,470,788
Deficiency/sufficiency (RRWF 8. cell F51)	- 47,825,791
Miscellaneous Revenue (RRWF 5. cell F48)	12,718,312

_			1	2	3	6	7	8	9
	ID	Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
Billing Data									
Forecast kWh	CEN	8,424,812,745	2,689,802,037	1,031,991,524	4,566,530,904	75,964,677	45,603,291	377,900	14,542,413
Forecast kW	CDEM	12,470,788			12,192,632	149,679	127,503	975	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		3,727,970			3,578,291	149,679			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.									
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	8,424,812,745	2,689,802,037	1,031,991,524	4,566,530,904	75,964,677	45,603,291	377,900	14,542,413
Existing Monthly Charge			\$12.67	\$26.08	\$138.48	\$5,966.29	\$1.26	\$3.41	\$7.01
Existing Distribution kWh Rate Existing Distribution kW Rate			\$0.0140	\$0.0139	\$3.3278	\$1.4159	\$6.6546	\$8.0172	\$0.0159
Existing TOA Rate Additional Charges					\$0.60	\$0.60			
Distribution Revenue from Rates Transformer Ownership Allowance	· · · · · · · · · · · · · · · · · · ·	\$164,735,705 \$2,236,782	\$88,052,546 \$0	\$24,601,972 \$0	\$49,017,349 \$2,146,974	\$355,121 \$89,807	\$2,205,179 \$0	\$16,285 \$0	\$487,251 \$0
Net Class Revenue	CREV	\$162,498,923	\$88,052,546	\$24,601,972	\$46,870,375	\$265,314	\$2,205,179	\$16,285	\$487,251

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2016 Cost Allocation Model

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Sheet I6.2 Customer Data Worksheet -

		ı	4	•	•		- 1		
		1	1	2	3	6	,	8	9
	ID	Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	\$989,281	\$614,527	\$75,442	\$299,313	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$1,015,519	\$657,712	\$75,309	\$282,498				
Number of Bills	CNB	4,469,917	3,977,531	393,301	60,967	24	441	1,343	36,310
Number of Devices	CDEV						89,729		
Number of Connections (Unmetered)	CCON	34,407					31,156	207	3,044
Total Number of Customers	CCA	372,506	331,461	32,775	5,081	2	43	101	3,044
Bulk Customer Base	CCB	372,506	331,461	32,775	5,081	2	43	101	3,044
Primary Customer Base	CCP	380,389	331,461	32,775	5,081	1	7,927	101	3,044
Line Transformer Customer Base	CCLT	380,016	331,461	32,775	4,709		7,927	101	3,044
Secondary Customer Base	ccs	336,562	320,307	14,760			24	101	1,370
Weighted - Services	cwcs	320,307	320,307	-	-	-	-	-	-
Weighted Meter -Capital	CWMC	98,223,040	64,732,217	20,790,825	12,645,999	54,000	-	-	-
Weighted Meter Reading	CWMR	5,863,198	4,275,868	422,231	1,162,791	2,309	-	-	-
Weighted Bills	CWNB	5,228,588	3,977,531	786,602	426,769	360	882	134	36,310

290,401 296,210 311,328 **299,313**

Bad Debt Data

Historic Year:	2012	1,043,927	676,110	77,416
Historic Year:	2013	938,021	569,210	72,602
Historic Year:	2014	985,895	598,261	76,307
Three-year average		989.281	614.527	75.442



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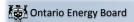
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Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	Indicator
1 NCP	NCP 1
ANCE	NOD 4

			1	2	3	6	7	8	9
Customer Classes		Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
CO-INCIDENT	PEAK								
1 CP									
Transformation CP	TCP1	1,637,748	559,050	280,744	787,412	9,200	-		1,343
Bulk Delivery CP	BCP1	1,637,748	559,050	280,744	787,412	9,200	-	-	1,343
Total Sytem CP	DCP1	1,637,748	559,050	280,744	787,412	9,200	-	-	1,343
4 CP									
Transformation CP	TCP4	6,108,826	2,013,349	999,730	3,056,789	33,721	-	-	5,236
Bulk Delivery CP	BCP4	6,108,826	2,013,349	999,730	3,056,789	33,721	-	-	5,236
Total Sytem CP	DCP4	6,108,826	2,013,349	999,730	3,056,789	33,721	-	-	5,236
12 CP									
Transformation CP	TCP12	16,273,910	5,674,579	2,305,083	8,121,958	98,699	53,561	427	19,604
Bulk Delivery CP	BCP12	16,273,910	5,674,579	2,305,083	8,121,958	98,699	53,561	427	19,604
Total Sytem CP	DCP12	16,273,910	5,674,579	2,305,083	8,121,958	98,699	53,561	427	19,604
NON CO INCIDE	NT DEAK								
NON CO_INCIDE	NIFEAR								
1 NCP									
Classification NCP from									
Load Data Provider	DNCP1	1,787,124	649,597	280,744	826,619	12,358	15,032	132	2,643
Primary NCP	PNCP1	1,784,829	649,597	280,744	826,619	7,758	17,336	132	2,643
Line Transformer NCP	LTNCP1	1,520,570	649,597	280,744	570,118		17,336	132	2,643
Secondary NCP	SNCP1	649,729	649,597					132	
4 NCP									
Classification NCP from									
Load Data Provider	DNCP4	6,681,384	2,404,983	1,032,307	3,126,396	49.321	57.518	500	10,358
Primary NCP	PNCP4	6,658,023	2,404,983	1.032.307	3,126,396	25,960	57,518	500	10,358
Line Transformer NCP	LTNCP4	5,661,940	2,404,983	1,032,307	2,156,273	,	57,518	500	10,358
Secondary NCP	SNCP4	2,405,483	2,404,983					500	
42 NCD									
12 NCP Classification NCP from									
Load Data Provider	DNCP12	17,851,878	6,337,429	2,528,363	8,671,833	145,091	140,424	1,167	27,571
Primary NCP	PNCP12	17,787,767	6,337,429	2,528,363	8,671,833	80,980	140,424	1,167	27,571
Line Transformer NCP	LTNCP12	15.015.910	6.337.429	2,528,363	5,980,956	80,980	140,424	1,167	27,571
Secondary NCP	SNCP12	6,338,596	6,337,429	2,020,000	0,000,000		170,424	1,167	21,011



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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

Total Residential Part Residential C8 - 50 C8-50 Carge User Secret Light Secretical Secretarial Secretaria				1	2	3	6	7	8	9	
Miscolarocoa Repress (File 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985 1985			Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel		
Plotal Revenue de Elatring Reteat 17/24/12/15 19/25 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15 11/25/15/15/15/15/15/15/15/15/15/15/15/15/15			\$12,718,312	\$8,199,319	\$1,588,508						
Factor regulated on accord decidency (1 = 0) 1,5943 511,5607 809 537,402,400 500,005,007 5345,000 \$22,054,100 \$21,0775 \$500,055 \$700,005 \$21,0775 \$500,055 \$700,005 \$21,0775 \$500,055 \$700,005 \$21,0775 \$500,055 \$700,005 \$21,0775 \$500,055 \$21,0775 \$500,055 \$21,0775 \$500,055 \$21,0775 \$500,055 \$21,0775 \$500,055 \$21,0775 \$500,055 \$21,0775 \$500,055 \$21,0775 \$500,055 \$21,0775 \$500,055 \$21,0775 \$500,055 \$21,0775 \$500,055 \$21,0775 \$500,055 \$21,0775 \$500,055 \$21,0775 \$500,055 \$21,0775 \$20,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005 \$21,005		Total Payanua at Evicting Pates				\$40 577 422	\$270.246	\$2.264 E00	\$17 024	¢525 011	
Description Revenue at States Lose Rates \$121,0324,715 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,037 \$111,				\$90,231,003	\$20,190,400	945,577,422	φ213,240	\$2,304,366	\$17,021	φυσυ,σ11	
Miscellamoon Revenue (mi)				\$113,967,689	\$31.842.690	\$60,665,007	\$343,400	\$2.854.195	\$21.079	\$630,656	
Exercises		Miscellaneous Revenue (mi)	\$12,718,312	\$8,199,319	\$1,588,508	\$2,707,047	\$13,932	\$159,409	\$1,536		
Gill Distribution Costs (ii) \$23,409,276 \$14,470,522 \$33,67,221 \$10,513,759 \$23,201 \$20,500 \$14,888 \$73,816 \$20,000 \$27,938,888 \$27,674,470,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,		Total Revenue at Status Quo Rates	\$223,043,027	\$122,167,008	\$33,431,198	\$63,372,054	\$357,332	\$3,013,604	\$22,614	\$679,216	
Gill Distribution Costs (ii) \$23,409,276 \$14,470,522 \$33,67,221 \$10,513,759 \$23,201 \$20,500 \$14,888 \$73,816 \$20,000 \$27,938,888 \$27,674,470,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$10,524 \$27,177 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,272 \$27,		Evnenses									
Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Section Sect	di		\$29,409,976	\$14,470,522	\$3,967,821	\$10,513,759	\$83,964	\$295,806	\$4,288	\$73,816	
Section Depreciation and Americation (degs) \$31,446,219 \$77,00,897 \$7,209,229 \$16,256,986 \$102,774 \$51,156,146 \$30,100 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000											
INPUT Plat (RIPUT)											
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Direct Allocation \$11,541 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$						\$8,900,038					
No. Allocated Net Income (NI) \$40,610,692 \$23,03,02,312 \$5,718,692 \$14,009,467 \$118,664 \$358,613 \$5,560 \$96,984		Total Expenses	\$182,420,895	\$104,115,123	\$25,719,305	\$50,007,059	\$370,730	\$1,612,790	\$21,607	\$574,281	
No. Allocated Net Income (NI) \$40,610,692 \$23,03,02,312 \$5,718,692 \$14,009,467 \$118,664 \$358,613 \$5,560 \$96,984		Direct Allocation	\$11.541	¢n	\$n	¢n	\$11 541	\$0	\$n	\$n	
Revenue Requirement (includes NI) Rate Base Calculation Med Assets Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,222,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,424,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,422,474 Description Plant - Gross \$1,413,424,474 Description Plant - Gross \$1,413,424,474 Description Pl		Direct Allocation	\$11,041	40	40	ΨU	\$11,541	40	40	Ψ0	
Rate Base Calculation Mark Assetts State	NI	Allocated Net Income (NI)	\$40,610,592	\$20,302,312	\$5,718,692	\$14,009,467	\$118,664	\$358,913	\$5,560	\$96,984	
Not Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets Assets		Revenue Requirement (includes NI)	\$223,043,027	\$124,417,434	\$31,437,996	\$64,016,527	\$500,935	\$1,971,703	\$27,167	\$671,265	
Net Assets Part Distribution Plant - Gross \$1,413,252,474 \$724,786,278 \$197,688,689 \$470,725,286 \$3,665,664 \$12,747,826 \$18,613 \$3,422,17 \$30,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10			Revenue R	equirement Input equals	S Output						
Net Assets Part Distribution Plant - Gross \$1,413,252,474 \$724,786,278 \$197,688,689 \$470,725,286 \$3,665,664 \$12,747,826 \$18,613 \$3,422,17 \$30,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10											
Distribution Pilant - Gross \$1413,252,474 \$724,798,278 \$197,688,698 \$470,725,268 \$3,665,664 \$12,274,826 \$31,655 \$34,4880 accum dep Accumulated Depreciation (\$255,521,692) (\$153,479,420) (\$35,472,401) (\$30,373,962 \$73,854,622 \$610,866 \$2,027,825 \$31,655 \$544,680 ecc Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Copie Co		Rate Base Calculation									
gip General Plant - Gross (\$217,582,031 \$110,118,41 \$30,373,982 \$73,854,622 \$510,856 \$2,027,825 \$31,635 \$544,680 \$10,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,000 \$15,0											
accum dep Accumulated Depreciation (\$235,521,692) (\$135,774,240) (\$36,472,241) (\$90,385,941) (\$90,076) (\$237,566) (\$19,407,457) (\$227,741) (\$326,670) (\$237,666) (\$19,407,457) (\$227,742) (\$327,666) (\$19,407,457) (\$227,445) (\$32,686,181) (\$107,890,114) (\$20,507,884,41) (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,416,146] (\$107,41											
Cop Capital Contribution (\$373,866,181) (\$197,989,114) (\$50,728,444) (\$119,417,824) (\$602,686) (\$3,316,931) (\$62,115) (\$1,039,607) Total Nat Plant (\$1,001,6861,366) \$140,861,366 \$344,723,490 \$2,836,259 \$8,918,263 \$138,290 \$2,407,770 Directly Allocated Net Fixed Assets (\$74,245 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0											
Total Net Plant											
COP Cost of Power (COP) OM&A Expenses \$101,808,043 \$62,429,052 \$14,183,610 \$23,891,975 \$158,761 \$940,317 \$11,215 \$393,113 Directly Allocated Expenses \$101,808,043 \$62,429,052 \$14,183,610 \$23,891,975 \$158,761 \$940,317 \$11,215 \$393,113 S0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Total Net Plant	\$1,001,426,632	\$501,541,196	\$140,861,366	\$344,723,490	\$2,836,258	\$8,918,263	\$138,290	\$2,407,770	
Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Sinc		Directly Allocated Net Fixed Assets	\$74,245	\$0	\$0	\$0	\$74,245	\$0	\$0	\$0	
Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Since Sinc	COP	Cost of Power (COP)	\$1.101.867.272	\$353.843.216	\$134.864.298	\$595.364.993	\$9,903,953	\$5,945,564	\$49.269	\$1.895.978	
Subtotal \$1,203,675,681 \$416,272,268 \$149,047,908 \$619,056,969 \$10,063,080 \$6,885,881 \$60,484 \$2,289,091			\$101,808,043								
Working Capital \$90,275,676 \$31,220,420 \$11,178,593 \$46,429,273 \$754,731 \$516,441 \$4,536 \$171,682 Total Rate Base \$1,091,776,553 \$532,761,616 \$152,039,959 \$391,152,763 \$3,665,235 \$9,434,704 \$142,826 \$2,579,452 Rate Base Input equals Output Equity Component of Rate Base \$436,710,621 \$213,104,646 \$60,815,983 \$156,461,105 \$1,466,094 \$3,773,882 \$57,130 \$1,031,781 Net income on Allocated Assets \$40,610,592 \$18,051,885 \$7,711,893 \$13,364,995 (\$24,938) \$1,400,814 \$1,007 \$104,936 Net income on Direct Allocation Assets \$3,496 \$0 \$0 \$0 \$3,496 \$0 \$0 \$0 Net Income \$40,614,088 \$18,051,885 \$7,711,893 \$13,364,995 (\$21,443) \$1,400,814 \$1,007 \$104,936 RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO% \$100,00% \$98.19% \$106.34% \$98.99% \$71,33% \$152,84% 83.24% \$101.18% EXISTING REVENUE MINUS ALLOCATED COSTS \$0 \$(\$22,50,427) \$1,993,202 (\$644,472) \$(\$143,602) \$1,041,901 (\$4,553) \$7,952			\$366	\$0	\$0	\$0	\$366	\$0	\$0	\$0	
Total Rate Base		Subtotal	\$1,203,675,681	\$416,272,268	\$149,047,908	\$619,056,969	\$10,063,080	\$6,885,881	\$60,484	\$2,289,091	
Rate Base Input equals Output Equity Component of Rate Base \$436,710,621 \$213,104,646 \$60,815,983 \$156,461,105 \$1,466,094 \$3,773,882 \$57,130 \$1,031,781 Net Income on Allocated Assets \$40,610,592 \$18,051,885 \$7,711,893 \$13,364,995 (\$24,938) \$1,400,814 \$1,007 \$104,936 Net Income on Direct Allocation Assets \$3,496 \$0 \$0 \$0 \$3,496 \$0 \$0 \$0 Net Income \$40,614,088 \$18,051,885 \$7,711,893 \$13,364,995 (\$21,443) \$1,400,814 \$1,007 \$104,936 RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO% \$100.00% \$98.19% \$106.34% \$98.99% \$71.33% \$152.84% \$3.24% \$101.18% EXISTING REVENUE MINUS ALLOCATED COSTS \$447,825,792) (\$28,165,569) (\$52,247,516) (\$14,439,104) (\$221,688) \$392,885 (\$9,346) (\$135,453) Deficiency Input equals Output STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 \$\$(\$2,250,427) \$1,993,202 (\$644,472) (\$143,602) \$1,041,901 (\$4,553) \$7,952		Working Capital	\$90,275,676	\$31,220,420	\$11,178,593	\$46,429,273	\$754,731	\$516,441	\$4,536	\$171,682	
Equity Component of Rate Base \$436,710,621 \$213,104,646 \$60,815,983 \$156,461,105 \$1,466,094 \$3,773,882 \$57,130 \$1,031,781 Net Income on Allocated Assets \$40,610,592 \$18,051,885 \$7,711,893 \$13,364,995 (\$24,938) \$1,400,814 \$1,007 \$104,936 Net Income on Direct Allocation Assets \$3,496 \$0 \$0 \$0 \$3,496 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Total Rate Base	\$1,091,776,553	\$532,761,616	\$152,039,959	\$391,152,763	\$3,665,235	\$9,434,704	\$142,826	\$2,579,452	
Net income on Allocated Assets \$40,610,592 \$18,051,885 \$7,711,893 \$13,364,995 \$24,938) \$1,400,814 \$1,007 \$104,936 \$0 \$0 \$0 \$3,496 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			Rate	Base Input equals Outp	ut						
Net income on Direct Allocation Assets \$3,496 \$0 \$0 \$0 \$3,496 \$0 \$0 \$0 Net income \$40,614,088 \$18,051,885 \$7,711,893 \$13,364,995 (\$21,443) \$1,400,814 \$1,007 \$104,936 RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO% 100.00% 98.19% 106.34% 98.99% 71.33% 152.84% 83.24% 101.18% EXISTING REVENUE MINUS ALLOCATED COSTS (\$47,825,792) (\$28,165,569) (\$5,247,516) (\$14,439,104) (\$221,688) \$392,885 (\$9,346) (\$135,453) Deficiency Input equals Output STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$2,250,427) \$1,993,202 (\$644,472) (\$143,602) \$1,041,901 (\$4,553) \$7,952		Equity Component of Rate Base	\$436,710,621	\$213,104,646	\$60,815,983	\$156,461,105	\$1,466,094	\$3,773,882	\$57,130	\$1,031,781	
Net income \$40,614,088 \$18,051,885 \$7,711,893 \$13,364,995 \$(\$21,443) \$1,400,814 \$1,007 \$104,936 RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO% 100.00% 98.19% 106.34% 98.99% 71.33% 152.84% 83.24% 101.18% EXISTING REVENUE MINUS ALLOCATED COSTS (\$47,825,792) (\$28,165,569) (\$5,247,516) (\$14,439,104) (\$221,688) \$392,885 (\$9,346) (\$135,453) Deficiency Input equals Output STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$2,250,427) \$1,993,202 (\$644,472) (\$143,602) \$1,041,901 (\$4,553) \$7,952		Net Income on Allocated Assets	\$40,610,592	\$18,051,885	\$7,711,893	\$13,364,995	(\$24,938)	\$1,400,814	\$1,007	\$104,936	
REVENUE TO EXPENSES STATUS QUO% 100.00% 98.19% 106.34% 98.99% 71.33% 152.84% 83.24% 101.18% EXISTING REVENUE MINUS ALLOCATED COSTS (\$47,825,792) (\$28,165.569) (\$5,247,516) (\$14,439,104) (\$221,688) \$392,885 (\$9,346) (\$135,453) Deficiency Input equals Output STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$2,250,427) \$1,993,202 (\$644,472) (\$143,602) \$1,041,901 (\$4,553) \$7,952		Net Income on Direct Allocation Assets	\$3,496	\$0	\$0	\$0	\$3,496	\$0	\$0	\$0	
REVENUE TO EXPENSES STATUS QUO% 100.00% 98.19% 106.34% 98.99% 71.33% 152.84% 83.24% 101.18% EXISTING REVENUE MINUS ALLOCATED COSTS (\$47,825,792) (\$28,165,569) (\$5,247,516) (\$14,439,104) (\$221,688) \$392,885 (\$9,346) (\$135,453) Deficiency Input equals Output STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$2,250,427) \$1,993,202 (\$644,472) (\$143,602) \$1,041,901 (\$4,553) \$7,952		Net Income	\$40,614,088	\$18,051,885	\$7,711,893	\$13,364,995	(\$21,443)	\$1,400,814	\$1,007	\$104,936	
EXISTING REVENUE MINUS ALLOCATED COSTS (\$47,825,792) (\$28,165,569) (\$5,247,516) (\$14,439,104) (\$221,688) \$392,885 (\$9,346) (\$135,453) Deficiency Input equals Output STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$2,250,427) \$1,993,202 (\$644,472) (\$143,602) \$1,041,901 (\$4,553) \$7,952		RATIOS ANALYSIS									
Deficiency Input equals Output STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$2,250,427) \$1,993,202 (\$644,472) (\$143,602) \$1,041,901 (\$4,553) \$7,952		REVENUE TO EXPENSES STATUS QUO%	100.00%	98.19%	106.34%	98.99%	71.33%	152.84%	83.24%	101.18%	
STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$2,250,427) \$1,993,202 (\$644,472) (\$143,602) \$1,041,901 (\$4,553) \$7,952		EXISTING REVENUE MINUS ALLOCATED COSTS	(\$47,825,792)	(\$28,165,569)	(\$5,247,516)	(\$14,439,104)	(\$221,688)	\$392,885	(\$9,346)	(\$135,453)	
			Defic	iency Input equals Outp	out						
RETURN ON FOURTY COMPONENT OF RATE BASE 9.30% 8.47% 12.68% 8.54% -1.46% 37.12% 1.76% 10.17%		STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	(\$2,250,427)	\$1,993,202	(\$644,472)	(\$143,602)	\$1,041,901	(\$4,553)	\$7,952	
112-041 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 01-141 0		RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	8.47%	12.68%	8.54%	-1.46%	37.12%	1.76%	10.17%	

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2016 Cost Allocation Model

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Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

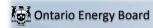
Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	6	7	8	9
Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
\$5.78	\$13.76	\$44.97	\$368.47	\$0.62	\$0.77	\$3.58
\$9.55	\$21.60	\$75.73	\$531.24	\$1.10	\$1.38	\$6.34
\$19.37	\$30.26	\$103.11	\$691.76	\$2.92	\$7.80	\$13.71
\$12.67	\$26.08	\$138.48	\$5,966.29	\$1.26	\$3.41	\$7.01



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2018 Cost Allocation Model

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Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast 8,393,124,352

Total kWs from Load Forecast 12,448,749

Deficiency/sufficiency (RRWF 8. cell F51) - 58,063,067

Miscellaneous Revenue (RRWF 5. cell F48)

_			1	2	3	6	7	8	9
	ID	Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
Billing Data									
Forecast kWh	CEN	8,393,124,352	2,671,680,575	1,026,341,815	4,560,986,411	75,397,535	43,415,288	377,847	14,924,880
Forecast kW	CDEM	12,448,749			12,177,828	148,561	121,385	975	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		3,722,508			3,573,946	148,561			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		_							
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	16,925,337,399	8,462,668,700	2,734,798,535	1,029,394,754	-	75,397,535	38,502,066	377,840
Existing Monthly Charge Existing Distribution kWh Rate			\$12.67 \$0.0140	\$26.08 \$0.0139	\$138.48	\$5,966.29	\$1.26	\$3.41	\$7.01 \$0.0159
Existing Distribution kW Rate					\$3.3278	\$1.4159	\$6.6546	\$8.0172	
Existing TOA Rate Additional Charges					\$0.60	\$0.60			
Distribution Revenue from Rates		\$165,600,367	\$88,738,706	\$24,641,636	\$49,161,404	\$353,539	\$2,188,947	\$16,284	\$499,851
Transformer Ownership Allowance		\$2,233,505	\$0	\$0	\$2,144,368	\$89,137	\$0	\$0	\$0
Net Class Revenue	CREV	\$163,366,863	\$88,738,706	\$24,641,636	\$47,017,036	\$264,402	\$2,188,947	\$16,284	\$499,851



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2016 Cost Allocation Model

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Sheet I6.2 Customer Data Worksheet -

		i	4	•	•	•			_
		1	1	2	3	6	7	8	9
	ID	Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	\$989,281	\$614,527	\$75,442	\$299,313	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$1,015,519	\$657,712	\$75,309	\$282,498				
Number of Bills	CNB	4,550,950	4,051,711	397,833	62,363	24	441	1,343	37,235
Number of Devices	CDEV		, ,	,	,		91,348	,	,
Number of Connections (Unmetered)	CCON	35,046					31,718	207	3,121
Total Number of Customers	CCA	379,259	337,643	33,153	5,197	2	43	101	3,121
Bulk Customer Base	CCB	379,259	337,643	33,153	5,197	2	43	101	3,121
Primary Customer Base	CCP	385,991	337,643	33,153	5,197	1	6,776	101	3,121
Line Transformer Customer Base	CCLT	385,611	337,643	33,153	4,818		6,776	101	3,121
Secondary Customer Base	ccs	342,792	326,537	14,760			24	101	1,370
Weighted - Services	cwcs	326,537	326,537	-	-	-	-	-	-
Weighted Meter -Capital	CWMC	99,970,432	65,880,350	21,075,617	12,960,464	54,000	-	-	-
Weighted Meter Reading	CWMR	5,952,241	4,350,048	426,763	1,173,122	2,309	-	-	-
Weighted Bills	CWNB	5,322,529	4,051,711	795,666	436,541	360	882	134	37,235

Bad Debt Data

Historic Year:	2012	1,043,927	676,110	77,416	290,401		
Historic Year:	2013	938,021	569,210	72,602	296,210		
Historic Year:	2014	985,895	598,261	76,307	311,328		
Three-year average		989,281	614,527	75,442	299,313	-	-



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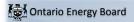
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Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	Indicator
1 NCP	NCP 1
ANCE	NOD 4

			1	2	3	6	7	8	9
Customer Classes		Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
CO-INCIDENT	PEAK								
1 CP									
Transformation CP	TCP1	1,634,425	558.146	279,312	786,458	9.131	-	-	1,378
Bulk Delivery CP	BCP1	1,634,425	558,146	279,312	786,458	9,131	-		1,378
Total Sytem CP	DCP1	1,634,425	558,146	279,312	786,458	9,131	-	-	1,378
4 CP									
Transformation CP	TCP4	6,096,652	2,010,093	994,633	3,053,084	33,469	-	-	5,374
Bulk Delivery CP	BCP4	6,096,652	2,010,093	994,633	3,053,084	33,469			5,374
Total Sytem CP	DCP4	6,096,652	2,010,093	994,633	3,053,084	33,469	-		5,374
		.,,	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	-,,				
12 CP									
Transformation CP	TCP12	16,234,220	5,665,401	2,293,329	8,112,112	97,962	44,869	427	20,119
Bulk Delivery CP	BCP12	16,234,220	5,665,401	2,293,329	8,112,112	97,962	44,869	427	20,119
Total Sytem CP	DCP12	16,234,220	5,665,401	2,293,329	8,112,112	97,962	44,869	427	20,119
NON CO INCIDEI	NT DEAK	-							
NON CO_INCIDE	NIFEAR								
1 NCP									
Classification NCP from									
Load Data Provider	DNCP1	1,781,178	648,547	279,312	825,617	12,265	12,592	132	2,713
Primary NCP	PNCP1	1,781,356	648,547	279,312	825,617	7,700	17.336	132	2,713
Line Transformer NCP	LTNCP1	1,517,467	648,547	279,312	569,427		17,336	132	2,713
Secondary NCP	SNCP1	648,679	648,547					132	
4 NCP									
Classification NCP from	DNCD4	6 650 040	2 404 004	1 027 044	2 422 000	40.050	40.400	500	10.004
Load Data Provider Primary NCP	DNCP4 PNCP4	6,659,010 6,635,823	2,401,094 2,401,094	1,027,044 1,027,044	3,122,606 3,122,606	48,953 25,766	48,183 48,183	500 500	10,631 10,631
Line Transformer NCP	LTNCP4	5,641,110	2,401,094	1,027,044	2,153,659	25,766	48,183	500	10,631
Secondary NCP	SNCP4	2.401.594	2,401,094	1,027,044	2,100,009		40,103	500	10,031
Secondary NCP	UNUF4	2,401,094	2,401,094					500	
12 NCP									
Classification NCP from									
Load Data Provider	DNCP12	17,795,076	6,327,179	2,515,470	8,661,321	144,008	117,634	1,167	28,296
Primary NCP	PNCP12	17,731,444	6,327,179	2,515,470	8,661,321	80,376	117,634	1,167	28,296
Line Transformer NCP	LTNCP12	14,963,453	6,327,179	2,515,470	5,973,706	,	117,634	1,167	28,296
Secondary NCP	SNCP12	6,328,346	6,327,179					1,167	



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Sheet O1 Revenue to Cost Summary Worksheet -

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	6	7	8	9	
Rate Base Assets		Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load	
crev mi	Distribution Revenue at Existing Rates Miscellaneous Revenue (mi)	\$163,366,863 \$12,816,681	\$88,738,706 \$8,253,509	\$24,641,636 \$1,596,380	\$47,017,036 \$2,746,511	\$264,402 \$14,238	\$2,188,947 \$154,959	\$16,284 \$1,542	\$499,851 \$49,542	
	Total Revenue at Existing Rates	\$176,183,544	\$96,992,215	e Input equals Output \$26,238,016	\$49,763,547	\$278,640	\$2,343,906	\$17,827	\$549,393	
	Factor required to recover deficiency (1 + D)	1,3554	\$30,332,213	\$20,230,010	\$45,703,J47	\$270,040	φ2,343,300	\$17,027	φ343,333	
	Distribution Revenue at Status Quo Rates	\$221,429,930	\$120,277,792	\$33,399,648	\$63,727,606	\$358,375	\$2,966,932	\$22.072	\$677,506	
	Miscellaneous Revenue (mi)	\$12,816,681	\$8,253,509	\$1,596,380	\$2,746,511	\$14,238	\$154,959	\$1,542	\$49,542	
	Total Revenue at Status Quo Rates	\$234,246,611	\$128,531,301	\$34,996,028	\$66,474,117	\$372,613	\$3,121,891	\$23,614	\$727,048	
	Expenses			2111222						
di cu	Distribution Costs (di) Customer Related Costs (cu)	\$30,562,771 \$28,194,430	\$15,037,309 \$21,015,492	\$4,118,827 \$4,028,870	\$10,974,730 \$2,753,914	\$87,355 \$3,950	\$261,897 \$238,273	\$4,424 \$2,000	\$78,229 \$151,932	
ad	General and Administration (ad)	\$44,966,493	\$27,401,373	\$6,238,100	\$10,694,619	\$72,410	\$381,273	\$4,960	\$173,758	
dep	Depreciation and Amortization (dep)	\$54,142,417	\$28,401,836	\$7,810,780	\$17,295,682	\$134,439	\$372,886	\$6,703	\$120,091	
INPUT	PILs (INPUT)	\$4,868,743	\$2,419,972	\$683,400	\$1,701,467	\$14,352	\$36,949	\$666	\$11,936	
INT	Interest	\$27,866,772	\$13,850,971	\$3,911,516	\$9,738,527	\$82,147	\$211,483	\$3,810	\$68,319	
	Total Expenses	\$190,601,627	\$108,126,954	\$26,791,493	\$53,158,938	\$394,655	\$1,502,761	\$22,562	\$604,265	
	Direct Allocation	\$11,545	\$0	\$0	\$0	\$11,545	\$0	\$0	\$0	
NI	Allocated Net Income (NI)	\$43,633,439	\$21,687,675	\$6,124,602	\$15,248,462	\$128,625	\$331,137	\$5,965	\$106,973	
	Revenue Requirement (includes NI)	\$234,246,611 Revenue Res	\$129,814,629 quirement Input equa	\$32,916,096	\$68,407,399	\$534,825	\$1,833,897	\$28,527	\$711,238	
		Nevenue Ne	quirement input equ	ais Output						
	Rate Base Calculation									
	Net Assets									
dp	Distribution Plant - Gross General Plant - Gross	\$1,551,118,563 \$233,234,688	\$793,132,382	\$216,549,292	\$521,404,135	\$4,051,250	\$11,924,880	\$216,281	\$3,840,342	
gp accum den	Accumulated Depreciation	(\$308,989,690)	\$117,500,399 (\$163,237,663)	\$32,486,214 (\$44,013,099)	\$80,100,418 (\$98,250,067)	\$659,628 (\$774,421)	\$1,857,112 (\$2,022,112)	\$33,733 (\$36,162)	\$597,185 (\$656,165)	
co	Capital Contribution	(\$396,251,289)	(\$210,078,546)	(\$53,688,972)	(\$126,932,835)	(\$845,652)	(\$3,519,215)	(\$65,241)	(\$1,120,830)	
	Total Net Plant	\$1,079,112,271	\$537,316,572	\$151,333,435	\$376,321,651	\$3,090,805	\$8,240,665	\$148,611	\$2,660,531	
	Directly Allocated Net Fixed Assets	\$74,245	\$0	\$0	\$0	\$74,245	\$0	\$0	\$0	
COP	Cost of Power (COP)	\$1,147,578,679	\$556,158,736	\$181,145,468	\$119,645,188	\$931,252	\$5,173,446	\$2,372,680	\$207,579	
00.	OM&A Expenses	\$103,723,695	\$63,454,174	\$14,385,797	\$24,423,263	\$163,715	\$881,443	\$11,384	\$403,918	
	Directly Allocated Expenses	\$366	\$0	\$0	\$0	\$366	\$0	\$0	\$0	
	Subtotal	\$1,251,302,740	\$619,612,910	\$195,531,265	\$144,068,451	\$1,095,334	\$6,054,890	\$2,384,063	\$611,498	
	Working Capital	\$93,847,705	\$46,470,968	\$14,664,845	\$10,805,134	\$82,150	\$454,117	\$178,805	\$45,862	
	Total Rate Base	\$1,173,034,222	\$583,787,541	\$165,998,280	\$387,126,785	\$3,247,200	\$8,694,782	\$327,416	\$2,706,394	
		Rate B	ase Input equals Ou	tput						
	Equity Component of Rate Base	\$469,213,689	\$233,515,016	\$66,399,312	\$154,850,714	\$1,298,880	\$3,477,913	\$130,966	\$1,082,557	
	Net Income on Allocated Assets	\$43,633,439	\$20,404,347	\$8,204,535	\$13,315,179	(\$33,587)	\$1,619,130	\$1,052	\$122,783	
	Net Income on Direct Allocation Assets	\$3,434	\$0	\$0	\$0	\$3,434	\$0	\$0	\$0	
	Net Income	\$43,636,873	\$20,404,347	\$8,204,535	\$13,315,179	(\$30,153)	\$1,619,130	\$1,052	\$122,783	
	RATIOS ANALYSIS									
	REVENUE TO EXPENSES STATUS QUO%	100.00%	99.01%	106.32%	97.17%	69.67%	170.23%	82.78%	102.22%	
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$58,063,068)	(\$32,822,414)	(\$6,678,080)	(\$18,643,853)	(\$256,185)	\$510,009	(\$10,701)	(\$161,845)	
		Deficie	ency Input equals Ou	itput						
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	(\$1,283,328)	\$2,079,932	(\$1,933,283)	(\$162,212)	\$1,287,994	(\$4,913)	\$15,810	
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	8.74%	12.36%	8.60%	-2.32%	46.55%	0.80%	11.34%	

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2018 Cost Allocation Model

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	6	7	8	9
Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
\$5.76	\$13.72	\$45.04	\$366.55	\$0.62	\$0.77	\$3.56
\$9.42	\$21.29	\$74.67	\$520.83	\$1.10	\$1.37	\$6.27
\$19.52	\$30.26	\$102.36	\$694.20	\$2.74	\$8.10	\$13.96
\$12.67	\$26.08	\$138.48	\$5,966.29	\$1.26	\$3.41	\$7.01



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2019 Cost Allocation Model

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Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	8,365,182,779
Total kWs from Load Forecast	12,417,312
Deficiency/sufficiency (RRWF 8. cell F51)	- 67,664,670
Miscellaneous Revenue (RRWF 5.	12,938,953

cell F48)

_			1	2	3	6	7	8	9
	ID	Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
Billing Data									
Forecast kWh	CEN	8,365,182,779	2,661,694,451	1,019,915,394	4,549,627,143	74,835,513	43,415,040	377,833	15,317,406
Forecast kW	CDEM	12,417,312			12,147,499	147,454	121,385	975	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		3,712,499			3,565,045	147,454			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		_							
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	8,365,182,779	2,661,694,451	1,019,915,394	4,549,627,143	74,835,513	43,415,040	377,833	15,317,406
Existing Monthly Charge Existing Distribution kWh Rate			\$12.67 \$0.0140	\$26.08 \$0.0139	\$138.48	\$5,966.29	\$1.26	\$3.41	\$7.01 \$0.0159
Existing Distribution kW Rate Existing TOA Rate					\$3.3278 \$0.60	\$1.4159 \$0.60	\$6.6546	\$8.0172	
Additional Charges					ψ0.00	\$0.00			
Distribution Revenue from Rates		\$166,574,865	\$89,550,354	\$24,671,990	\$49,256,977	\$351,971	\$2,213,696	\$16,284	\$513,593
Transformer Ownership Allowance Net Class Revenue	CREV	\$2,227,500 \$164,347,366	\$0 \$89,550,354	\$0 \$24,671,990	\$2,139,027 \$47,117,950	\$88,472 \$263,499	\$0 \$2,213,696	\$0 \$16,284	\$0 \$513,593
	•								



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2016 Cost Allocation Model

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Sheet I6.2 Customer Data Worksheet -

			1	2	3	6	7	8	9
	ID	Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	\$989,281	\$614,527	\$75,442	\$299,313	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$1,015,519	\$657,712	\$75,309	\$282,498				
Number of Bills	CNB	4,633,116	4,126,806	402,422	63,782	24	441	1,343	38,298
Number of Devices	CDEV						92,985		
Number of Connections (Unmetered)	CCON	35,703					32,286	207	3,210
Total Number of Customers	CCA	386,107	343,901	33,535	5,315	2	43	101	3,210
Bulk Customer Base	CCB	386,107	343,901	33,535	5,315	2	43	101	3,210
Primary Customer Base	CCP	392,916	343,901	33,535	5,315	1	6,853	101	3,210
Line Transformer Customer Base	CCLT	392,528	343,901	33,535	4,927		6,853	101	3,210
Secondary Customer Base	ccs	349,053	332,798	14,760			24	101	1,370
Weighted - Services	cwcs	332,798	332,798	-	-	-	-	-	-
Weighted Meter -Capital	CWMC	101,743,085	67,042,599	21,363,423	13,283,063	54,000	-	-	-
Weighted Meter Reading	CWMR	6,042,425	4,425,143	431,352	1,183,622	2,309	-	-	-
Weighted Bills	CWNB	5,417,798	4,126,806	804,844	446,474	360	882	134	38,298

Bad Debt Data

Historic Year: Three-year average	2014	985,895 989,281	598,261 614.527	76,307 75.442	311,328 299,313
				,	/
Historic Year:	2013	938.021	569.210	72.602	296.210
Historic Year:	2012	1,043,927	676,110	77,416	290,401
Historia Vasu	2012	4 042 027	676 110	77 446	200.40



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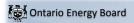
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Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCD	NCD 4

			1	2	3	6	7	8	9
Customer Classes		Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
CO-INCIDENT	PEAK								
1 CP									
Transformation CP	TCP1	1,628,850	556.387	277,831	784,154	9,063	-		1,414
Bulk Delivery CP	BCP1	1,628,850	556,387	277,831	784,154	9,063	-	-	1,414
Total Sytem CP	DCP1	1,628,850	556,387	277,831	784,154	9,063		-	1,414
4 CP									
Transformation CP	TCP4	6,075,995	2,003,761	989,360	3,044,139	33,220	-		5,515
Bulk Delivery CP	BCP4	6,075,995	2,003,761	989,360	3,044,139	33,220	-	_	5,515
Total Sytem CP	DCP4	6,075,995	2,003,761	989,360	3,044,139	33,220	-	-	5,515
•									
12 CP									
Transformation CP	TCP12	16,179,799	5,647,555	2,281,173	8,088,347	97,232	44,418	427	20,648
Bulk Delivery CP	BCP12	16,179,799	5,647,555	2,281,173	8,088,347	97,232	44,418	427	20,648
Total Sytem CP	DCP12	16,179,799	5,647,555	2,281,173	8,088,347	97,232	44,418	427	20,648
NON CO_INCIDEN	NT PEAK								
1 NCP									
Classification NCP from									
Load Data Provider	DNCP1	1,775,089	646,504	277,831	823,198	12,174	12,466	132	2,784
Primary NCP	PNCP1	1,775,428	646,504	277,831	823,198	7,642	17,336	132	2,784
Line Transformer NCP	LTNCP1	1,512,346	646,504	277,831	567,758		17,336	132	2,784
Secondary NCP	SNCP1	646,636	646,504					132	
4 NCP									
Classification NCP from									
Load Data Provider	DNCP4	6,636,285	2,393,530	1,021,599	3,113,458	48,588	47,699	500	10,910
Primary NCP	PNCP4	6,613,271	2,393,530	1,021,599	3,113,458	25,574	47,699	500	10,910
Line Transformer NCP	LTNCP4	5,621,588	2,393,530	1,021,599	2,147,349		47,699	500	10,910
Secondary NCP	SNCP4	2,394,030	2,393,530					500	
40 1100									
12 NCP									
Classification NCP from	DNOD40	47 704 005	0.007.040	0.500.400	0.005.047	440.004	440.450	4.407	00.044
Load Data Provider Primary NCP	DNCP12 PNCP12	17,734,925 17,671,767	6,307,248 6,307,248	2,502,136	8,635,947 8,635,947	142,934	116,452 116,452	1,167 1,167	29,041 29,041
Line Transformer NCP				2,502,136		79,777			29,041
Secondary NCP	LTNCP12 SNCP12	14,912,249 6,308,415	6,307,248 6,307,248	2,502,136	5,956,205		116,452	1,167 1,167	29,041
Secondary NCP	SINOP 12	0,306,415	6,307,248					1,167	



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Sheet 01 Revenue to Cost Summary Worksheet -

Instructions

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Total Residential Part				1	2	3	6	7	8	9	
Macellaneae Records (19) \$1,230,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1,040,050 \$1			Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel		
Total Revenue at Estation (Raises 177,208-131 297,872-739 297,872-739 297,872-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,938-5 297,272-73 297,2738-5 297,2738-5 297,272-73 297,2738-5 297,2738-5 297,272-73 297,2738-5 297,2738-5 297,272-73 297,2738-5 297,2738-5 297,272-73 297,2738-5 297,2738-5 297,272-73 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 297,2738-5 29			\$12,938,953	\$8,322,435	\$1,604,995	\$2,787,657					
Factor required for convoir deficiency (1 + D) Cartifolion Revenue at Status Cuo Resis \$322,022,023 \$152,416,734 \$34,220,277 \$54,422,977 \$56,517,200 \$214,516,516,734 \$13,648,220 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$15,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716 \$16,648,716		Total Revenue at Existing Rates					\$277,971	\$2,370,885	\$17,827	\$564,254	
Microlanous Renome (Renome (
Total Revenue at Salaus Guic Raises \$244,090,000 \$134,742,279 \$196,844,872 \$190,9427 \$3,960,487 \$3,260,300 \$34,532 \$777,700 \$100,000 \$100,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000			\$232,012,036								
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Birth-fullon Costs (d) \$31,668,270 \$15,548,316 \$4,281,194 \$11,490,807 \$30,333 \$32,707.65 \$45,538 \$82,555 \$30,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$32,000 \$		Expenses									
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Total Expenses \$198,032/20 \$112,126,345 \$27,256,886 \$50,042,200 \$415,505 \$5,086,242 \$22,414 \$637,139 Direct Allocation \$11,500 \$6	INPUT		\$5,960,174	\$2,949,435	\$833,059	\$2,098,531	\$17,598	\$45,732	\$814	\$15,005	
Direct Allocation	INT										
NI Allocated Net Income (NI) Revenue Requirement (includes NI) Revenue Requirement (includes NI) Revenue Requirement (includes NI) Rate Base Calculation Rate Base Calculation Rate Base Calculation Revenue Requirement input equals Output Rate Base Calculation Revenue Requirement input equals Output Rate Base Calculation Revenue Requirement input equals Output Rate Base Calculation Rate Base Calculation Revenue Requirement input equals Output Rate Base Calculation Revenue Requirement input equals Output Rate Base Calculation Revenue Requirement input equals Output Rate Base Calculation Standard Revenue Requirement input equals Output Rate Base Calculation Standard Revenue Requirement input equals Output Rate Base Calculation Standard Revenue Requirement input equals Output Rate Base Calculation Standard Revenue Requirement input equals Output Rate Base Calculation Standard Revenue Requirement input equals Output Rate Base Calculation Standard Revenue Requirement input equals Output Rate Base Calculation Revenue Requirement input equals Output Rate Base Calculation Revenue Requirement input equals Output Rate Base Calculation Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue Requirement input equals Output Revenue		Total Expenses	\$198,639,249	\$112,126,345	\$27,825,886	\$56,042,203	\$415,636	\$1,568,626	\$23,414	\$637,139	
Revenue Requirement (includes NI) Revenue Requirement Input equals Output Rate Base Calculation Met Assets Description Plant - Gross \$1,887,711,846 \$23,989,255,000 \$2,247,74,840 \$3,387,702 \$2,344,156 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,847 \$3,887,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,711,846 \$3,887,887,887 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,888,887,710 \$3,8		Direct Allocation	\$11,503	\$0	\$0	\$0	\$11,503	\$0	\$0	\$0	
Rate Base Calculation Not. Assets d Directify Allocated Net Fixed Assets S74,245 CP COP Cost of Power (COP) OMAR Expenses Directify Allocated Expenses S1,278,880,153 S1,278,880,153 S1,278,880,153 S1,278,880,153 S1,278,880,153 S1,278,880,153 S1,278,880,153 S1,278,880,153 S1,278,880,153 S1,278,880,153 S1,278,880,153 S1,278,880,153 S1,278,880,153 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1,287,288,283 S1	NI	Allocated Net Income (NI)	\$46,300,238	\$22,912,004	\$6,471,424	\$16,301,953	\$136,709	\$355,260	\$6,324	\$116,563	
Rate Base Calculation Not. Assets Commission Plant - Gross S1,685,741,646 S89,955,038 S234,704,905 S898,955,968 S4,408,514 S12,933,045 S233,228 S4,209,952 S85,003,029 S701,067 S1,981,915 S35,008 S64,844 S34,357,925 S85,003,029 S701,067 S1,981,915 S35,008 S64,844 S64,040,010 S62,071,910 S62,071,934 S64,044,010 S62,071,010 S6		Revenue Requirement (includes NI)	\$244,950,990	\$135,038,349	\$34,297,310	\$72,344,156	\$563,849	\$1,923,886	\$29,738	\$753,702	
Net Assets April			Revenue Re	quirement Input equa	ls Output						
dp		Rate Base Calculation									
dp		Net Assets									
gp General Plant - Gross (\$247,492,731 \$124,164,744 \$34,357,925 \$85,000,029 \$701,067 \$35,508 \$648,444 \$34,507,925 \$0 \$20,000 \$117,061,716 \$316,191 \$10 \$22,416,508 \$642,444 \$10,000 \$10 \$22,41,508 \$10 \$22,416,508 \$10,000 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$22,417,508 \$10 \$440,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10 \$10,408 \$10,408 \$10 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,408 \$10,40	dp		\$1,685,741,646	\$859.555.036	\$234.704.905	\$569.585.968	\$4,408,514	\$12,993,045	\$233.228	\$4.260.952	
Cop Capital Contribution (\$419,076,180) (\$222,071,934) (\$56,680,228) (\$134,486,488) (\$889,217) (\$3,704,554) (\$68,0174) (\$120,606) Directly Allocated Net Fixed Assets \$569,399,111 \$160,448,744 \$403,680,813 \$3,302,172 \$8,858,720 \$157,872 \$2,905,633 Directly Allocated Net Fixed Assets \$74,245 \$0 \$0 \$0 \$74,245 \$0 \$0 \$0 \$74,245 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0											
Directly Allocated Net Fixed Assets											
Cop	со										
COP Cost of Power (COP) \$1,172,471,696 \$373,085,537 \$142,952,278 \$637,679,916 \$10,489,014 \$6,085,092 \$52,957 \$2,146,902 \$0,085,092 \$11,651,439 \$25,192,974 \$168,719 \$01,862 \$11,552 \$418,805 \$0,085,092 \$0,085,00 \$0,095 \$0,095,00 \$0,095 \$0,095,00 \$0,095 \$0,095,00 \$0,095 \$0,095,00 \$0,095 \$0,095,00 \$0,095 \$0,095,00 \$0,095 \$0,095,00 \$0,095 \$0,095,00 \$0,095 \$0,095,000 \$0,095 \$0,095,000 \$0,095 \$0,095,000 \$0,095 \$0,095,000 \$0,095 \$0,095,000 \$0,095 \$0,095,000 \$0,095 \$0,095,000 \$0,095 \$0,095,000 \$0,095 \$0,095,000 \$0,095 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0,095,000 \$0		Total Net Flant	\$1,140,133,003	\$505,555,111	\$100,440,744	\$405,000,015	\$5,50Z,17Z	\$0,030,720	\$107,07Z	\$2,303,033	
State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State Stat		Directly Allocated Net Fixed Assets	\$74,245	\$0	\$0	\$0	\$74,245	\$0	\$0	\$0	
Side 108,096 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097 108,097	COP	Cost of Power (COP)	\$1,172,471,696	\$373,065,537	\$142.952.278	\$637.679.916	\$10.489.014	\$6.085.092	\$52.957	\$2.146.902	
Subtotal \$1,278,580,153 \$437,828,589 \$157,603,716 \$662,872,890 \$10,658,099 \$6,986,944 \$64,510 \$2,565,406 Working Capital \$95,893,512 \$32,837,144 \$11,820,279 \$49,715,467 \$799,357 \$524,021 \$4,838 \$192,405 Total Rate Base \$1,244,720,822 \$602,236,255 \$172,269,023 \$453,396,280 \$4,175,775 \$9,382,741 \$162,711 \$3,098,039 Rate Base Input equals Output Equity Component of Rate Base \$497,888,329 \$240,894,502 \$68,907,609 \$181,358,512 \$1,670,310 \$3,753,096 \$65,084 \$1,239,215 Net Income on Allocated Assets \$46,300,238 \$22,615,883 \$8,608,987 \$13,262,684 \$40,682 \$1,713,676 \$1,118 \$138,571 Net Income on Direct Allocation Assets \$3,377 \$0 \$0 \$3,377 \$0 \$0 \$3,377 \$0 \$0 \$3,377 \$0 \$0 \$1,713,676 \$1,118 \$138,571 RATIOS ANALYSIS REVENUE TO EXPENSES S			\$106,108,091	\$64,763,052		\$25,192,974			\$11,552	\$418,505	
Working Capital \$95,893,512 \$32,837,144 \$11,820,279 \$49,715,467 \$799,357 \$524,021 \$4,838 \$192,405 Total Rate Base \$1,244,720,822 \$602,236,255 \$172,269,023 \$453,396,280 \$4,175,775 \$9,382,741 \$162,711 \$3,098,039 Rate Base Input equals Output Equity Component of Rate Base \$497,888,329 \$240,894,502 \$68,907,609 \$181,356,512 \$1,670,310 \$3,753,096 \$65,084 \$1,239,215 Net Income on Allocated Assets \$46,300,238 \$22,615,883 \$8,608,987 \$13,262,684 \$1,713,676 \$1,118 \$138,571 Net Income on Direct Allocation Assets \$3,377 \$0 \$0 \$0 \$3,377 \$0 \$0 \$0 Net Income \$46,303,615 \$22,615,883 \$8,608,987 \$13,262,684 \$37,305 \$1,713,676 \$1,118 \$138,571 RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO% \$99,78% \$106,23% \$95,80% \$68,54% \$170,61% \$249,94 \$102,92% \$106,23% \$95,80% \$68,54% \$170,61% \$246,999 \$11,911 \$1,358,416 \$138,477 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,0											
Total Rate Base		Subtotal	\$1,278,580,153	\$437,828,589	\$157,603,716	\$662,872,890	\$10,658,099	\$6,986,944	\$64,510	\$2,565,406	
Rate Base Input equals Output		Working Capital	\$95,893,512	\$32,837,144	\$11,820,279	\$49,715,467	\$799,357	\$524,021	\$4,838	\$192,405	
Equity Component of Rate Base \$497,888,329 \$240,894,502 \$68,907,609 \$181,358,512 \$1,670,310 \$3,753,096 \$65,084 \$1,239,215 Net Income on Allocated Assets \$46,300,238 \$22,615,883 \$8,608,987 \$13,262,684 (\$40,682) \$1,713,676 \$1,118 \$138,571 Net Income on Direct Allocation Assets \$3,377 \$0 \$0 \$0 \$3,377 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Total Rate Base	\$1,244,720,822	\$602,236,255	\$172,269,023	\$453,396,280	\$4,175,775	\$9,382,741	\$162,711	\$3,098,039	
Net Income on Allocated Assets \$46,300,238 \$22,615,883 \$8,608,987 \$13,262,684 \$(\$40,682) \$1,713,676 \$1,118 \$138,571 \$0 \$0 \$0 \$3,377 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			Rate E	Base Input equals Out	tput						
Net Income on Direct Allocation Assets \$3,377 \$0 \$0 \$0 \$0 \$3,377 \$0 \$0 \$0 \$0 Net Income \$46,303,615 \$22,615,883 \$8,608,987 \$13,262,684 \$37,305 \$1,713,676 \$1,118 \$138,571 RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO% 100.00% 99.78% 106.23% 95.80% 68.54% 170.61% 82.49% 102.92% EXISTING REVENUE MINUS ALLOCATED COSTS \$67,664,670 \$(\$37,165,560) \$(\$3,020,325) \$(\$22,438,549) \$(\$285,878) \$446,999 \$(\$11,911) \$(\$189,447) \$ Deficiency Input equals Output STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 \$(\$296,121) \$2,137,563 \$(\$3,039,269) \$(\$177,391) \$1,358,416 \$(\$5,206) \$22,008		Equity Component of Rate Base	\$497,888,329	\$240,894,502	\$68,907,609	\$181,358,512	\$1,670,310	\$3,753,096	\$65,084	\$1,239,215	
Net Income \$46,303,615 \$22,615,883 \$8,608,987 \$13,262,684 (\$37,305) \$1,713,676 \$1,118 \$138,571 RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO% 100.00% 99.78% 106.23% 95.80% 68.54% 170.61% 82.49% 102.92% EXISTING REVENUE MINUS ALLOCATED COSTS (\$67,664,670) (\$37,165,560) (\$8,020,325) (\$22,438,549) (\$285,878) \$446,999 (\$11,911) (\$189,447) Deficiency Input equals Output STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$296,121) \$2,137,563 (\$3,039,269) (\$177,391) \$1,358,416 (\$5,206) \$22,008		Net Income on Allocated Assets	\$46,300,238	\$22,615,883	\$8,608,987	\$13,262,684	(\$40,682)	\$1,713,676	\$1,118	\$138,571	
REVENUE TO EXPENSES STATUS QUO% 100.00% 99.78% 106.23% 95.80% 68.54% 170.61% 82.49% 102.92% EXISTING REVENUE MINUS ALLOCATED COSTS (\$67,664,670) (\$37,165,560) (\$8,020,325) (\$22,438,549) (\$285,878) \$446,999 (\$11,911) (\$189,447) Deficiency Input equals Output STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$296,121) \$2,137,563 (\$3,039,269) (\$177,391) \$1,358,416 (\$5,206) \$22,008		Net Income on Direct Allocation Assets	\$3,377	\$0	\$0	\$0	\$3,377	\$0	\$0	\$0	
REVENUE TO EXPENSES STATUS QUO% 100.00% 99.78% 106.23% 95.80% 68.54% 170.61% 82.49% 102.92% EXISTING REVENUE MINUS ALLOCATED COSTS (\$67,664,670) (\$37,165.560) (\$8,020,325) (\$22,438,549) (\$285,878) \$446,999 (\$11,911) (\$189,447) Deficiency Input equals Output STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$296,121) \$2,137,563 (\$3,039,269) (\$177,391) \$1,358,416 (\$5,206) \$22,008		Net Income	\$46,303,615	\$22,615,883	\$8,608,987	\$13,262,684	(\$37,305)	\$1,713,676	\$1,118	\$138,571	
EXISTING REVENUE MINUS ALLOCATED COSTS (\$67,664,670) (\$37,165,560) (\$8,020,325) (\$22,438,549) (\$285,878) \$446,999 (\$11,911) (\$189,447) Deficiency Input equals Output STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$296,121) \$2,137,563 (\$3,039,269) (\$177,391) \$1,358,416 (\$5,206) \$22,008		RATIOS ANALYSIS									
Deficiency Input equals Output		REVENUE TO EXPENSES STATUS QUO%	100.00%	99.78%	106.23%	95.80%	68.54%	170.61%	82.49%	102.92%	
STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$296,121) \$2,137,563 (\$3,039,269) (\$177,391) \$1,358,416 (\$5,206) \$22,008		EXISTING REVENUE MINUS ALLOCATED COSTS	(\$67,664,670)	(\$37,165,560)	(\$8,020,325)	(\$22,438,549)	(\$285,878)	\$446,999	(\$11,911)	(\$189,447)	
STATUS QUO REVENUE MINUS ALLOCATED COSTS \$0 (\$296,121) \$2,137,563 (\$3,039,269) (\$177,391) \$1,358,416 (\$5,206) \$22,008			Deficie	ency Input equals Ou	tput						
RETURN ON EQUITY COMPONENT OF RATE BASE 9.30% 9.39% 12.49% 7.31% -2.23% 45.66% 1.72% 11.16%		STATUS QUO REVENUE MINUS ALLOCATED COSTS				(\$3,039,269)	(\$177,391)	\$1,358,416	(\$5,206)	\$22,008	
		RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	9.39%	12.49%	7.31%	-2.23%	45.66%	1.72%	11.18%	

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2019 Cost Allocation Model

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	6	7	8	9
Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
\$5.77	\$13.76	\$45.27	\$366.49	\$0.62	\$0.77	\$3.56
\$9.37	\$21.17	\$74.21	\$514.67	\$1.09	\$1.37	\$6.26
\$19.69	\$30.42	\$102.64	\$720.18	\$2.79	\$8.33	\$14.22
\$12.67	\$26.08	\$138.48	\$5,966.29	\$1.26	\$3.41	\$7.01



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2020 Cost Allocation Model

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Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	8,364,914,896
Total kWs from Load Forecast	12,407,159
Deficiency/sufficiency (RRWF 8. cell F51)	- 75,940,745
Miscellaneous Revenue (RRWF 5. cell F48)	13,069,086

			1	2	3	6	7	8	9
	ID	Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
Billing Data		'			'		'		
Forecast kWh	CEN	8,364,914,896	2,669,304,612	1,015,577,678	4,546,351,409	74,278,555	43,304,558	377,829	15,720,255
Forecast kW	CDEM	12,407,159			12,138,752	146,357	121,076	975	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		3,708,835			3,562,478	146,357			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.									
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	8,411,546,941	2,713,502,642	1,020,971,584	4,549,129,870	74,278,555	37,566,265	377,820	15,720,206
Existing Monthly Charge			\$12.67	\$26.08	\$138.48	\$5,966.29	\$1.26	\$3.41	\$7.01
Existing Distribution kWh Rate			\$0.0140	\$0.0139	ψ100.40	ψ0,000.20	Ψ1.20	ψ0.+1	\$0.0159
Existing Distribution kW Rate			***************************************	***************************************	\$3.3278	\$1.4159	\$6.6546	\$8.0172	40.0.00
Existing TOA Rate					\$0.60	\$0.60			
Additional Charges									
Distribution Revenue from Rates		\$167.927.111	\$90,632,689	\$24,734,193	\$49,427,975	\$350,417	\$2,236,980	\$16,284	\$528,572
Transformer Ownership Allowance		\$2,225,301	\$0	\$0	\$2,137,487	\$87,814	\$0	\$0	\$0
Net Class Revenue	CREV	\$165,701,810	\$90,632,689	\$24,734,193	\$47,290,488	\$262,603	\$2,236,980	\$16,284	\$528,572
								· · · · · · · · · · · · · · · · · · ·	



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2016 Cost Allocation Model

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Sheet I6.2 Customer Data Worksheet -

		i	4	•	•	•			_
		ı	1	2	3	6	/	8	9
	ID	Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
Billing Data									
Bad Debt 3 Year Historical Average	BDHA	\$989,281	\$614,527	\$75,442	\$299,313	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$1,015,519	\$657,712	\$75,309	\$282,498				
Number of Bills	CNB	4,717,490	4,203,822	407,119	65,227	24	441	1,343	39,514
Number of Devices	CDEV						94,661		
Number of Connections (Unmetered)	CCON	36,387					32,868	207	3,312
Total Number of Customers	CCA	393,139	350,319	33,927	5,436	2	43	101	3,312
Bulk Customer Base	CCB	393,139	350,319	33,927	5,436	2	43	101	3,312
Primary Customer Base	CCP	400,008	350,319	33,927	5,436	1	6,913	101	3,312
Line Transformer Customer Base	CCLT	399,611	350,319	33,927	5,039		6,913	101	3,312
Secondary Customer Base	ccs	355,457	339,202	14,760			24	101	1,370
Weighted - Services	cwcs	339,202	339,202	-	-	-	-	-	-
Weighted Meter -Capital	CWMC	103,555,605	68,234,470	21,658,764	13,608,372	54,000	-	-	-
Weighted Meter Reading	CWMR	6,134,831	4,502,159	436,049	1,194,315	2,309	-	-	-
Weighted Bills	CWNB	5,515,539	4,203,822	814,238	456,589	360	882	134	39,514

Bad Debt Data

Historic Year: 2012	1,043,927	676,110	77,416	290,401				
Historic Year: 2013	938,021	569,210	72,602	296,210				
Historic Year: 2014	985,895	598,261	76,307	311,328				
Three-year average	989,281	614,527	75,442	299,313	-	-	-	



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Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	Indicator
1 NCP	NCP 1
ANCE	NOD 4

			1	2	3	6	7	8	9
Customer Classes		Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
CO-INCIDENT	PEAK								
1 CP									
Transformation CP	TCP1	1,624,264	553,799	277.026	782,991	8,996	-	-	1,451
Bulk Delivery CP	BCP1	1,624,264	553,799	277,026	782,991	8,996			1,451
Total Sytem CP	DCP1	1,624,264	553,799	277,026	782,991	8,996	-	-	1,451
4 CP									
Transformation CP	TCP4	6,059,191	1,994,441	986,494	3,039,624	32,972	-	-	5,660
Bulk Delivery CP	BCP4	6,059,191	1,994,441	986,494	3,039,624	32,972	-		5,660
Total Sytem CP	DCP4	6,059,191	1,994,441	986,494	3,039,624	32,972			5,660
12 CP									
Transformation CP	TCP12	16,134,104	5,538,453	2,290,356	8,152,586	97,001	35,260	338	20,109
Bulk Delivery CP	BCP12	16,134,104	5,538,453	2,290,356	8,152,586	97,001	35,260	338	20,109
Total Sytem CP	DCP12	16,134,104	5,538,453	2,290,356	8,152,586	97,001	35,260	338	20,109
NON CO_INCIDE	NT PEAK								
1 NCP									
Classification NCP from									
Load Data Provider	DNCP1	1,769,859	643,497	277,026	821,977	12,083	12,286	132	2,857
Primary NCP	PNCP1	1,770,411	643,497	277,026	821,977	7,585	17,336	132	2,857
Line Transformer NCP	LTNCP1	1,507,765	643,497	277,026	566,916		17,336	132	2,857
Secondary NCP	SNCP1	643,628	643,497					132	
4 NCP									
Classification NCP from									
Load Data Provider	DNCP4	6,616,812	2,382,396	1,018,640	3,108,840	48,227	47,012	500	11,197
Primary NCP	PNCP4	6,593,969	2,382,396	1,018,640	3,108,840	25,384	47,012	500	11,197
Line Transformer NCP	LTNCP4	5,603,910	2,382,396	1,018,640	2,144,165	.,	47,012	500	11,197
Secondary NCP	SNCP4	2,382,896	2,382,396					500	·
12 NCP									
Classification NCP from									
Load Data Provider	DNCP12	17,683,552	6,277,910	2,494,887	8,623,139	141,870	114,775	1,167	29,804
Primary NCP	PNCP12	17,620,864	6,277,910	2,494,887	8,623,139	79,183	114,775	1,167	29,804
Line Transformer NCP	LTNCP12	14,865,914	6,277,910	2,494,887	5.947.371	75,105	114,775	1,167	29,804
Secondary NCP	SNCP12	6,279,077	6,277,910	_, 10 1,007	2,017,071		111,770	1,167	20,001



EB-2015-0003 Sheet O1 Revenue to Cost Summary Worksheet •

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	6	7	8	9
Rate Base Assets		Total	Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
crev mi	Distribution Revenue at Existing Rates Miscellaneous Revenue (mi)	\$165,701,810 \$13,069,086	\$90,632,689 \$8,396,616 scellaneous Revenue	\$24,734,193 \$1,616,588	\$47,290,488 \$2,828,433	\$262,603 \$14,674	\$2,236,980 \$159,264	\$16,284 \$1,544	\$528,572 \$51,967
	Total Revenue at Existing Rates	\$178,770,895	\$99,029,305	\$26,350,781	\$50,118,921	\$277,277	\$2,396,244	\$17,828	\$580,539
	Factor required to recover deficiency (1 + D)	1.4583							
	Distribution Revenue at Status Quo Rates	\$241,642,555	\$132,169,435	\$36,069,815	\$68,963,606	\$382,954	\$3,262,183	\$23,747	\$770,815
	Miscellaneous Revenue (mi) Total Revenue at Status Quo Rates	\$13,069,086 \$254,711,641	\$8,396,616 \$140,566,051	\$1,616,588 \$37,686,403	\$2,828,433 \$71,792,039	\$14,674 \$397,628	\$159,264 \$3,421,447	\$1,544 \$25,291	\$51,967 \$822,782
	Total Nevenue at Status Que Nates	\$254,711,041	\$140,000,001	\$57,000,400	\$71,752,005	\$007,020	\$0,421,441	Q20,201	QUEE, FOE
	Expenses								
di	Distribution Costs (di)	\$32,680,032	\$16,001,571	\$4,397,288	\$11,818,698	\$93,323	\$277,589	\$4,637	\$86,926
cu ad	Customer Related Costs (cu) General and Administration (ad)	\$29,172,292 \$46,375,655	\$21,784,474 \$28,133,353	\$4,117,187 \$6,387,021	\$2,855,701 \$11,198,527	\$3,892 \$75,460	\$246,994 \$392,009	\$2,003 \$5,027	\$162,041 \$184,257
dep	Depreciation and Amortization (dep)	\$60,139,114	\$31,323,101	\$8,658,291	\$19,446,907	\$149.643	\$414.624	\$7,331	\$139,217
INPUT	PILs (INPUT)	\$6,197,619	\$3,054,011	\$864,526	\$2,196,232	\$18,281	\$47,713	\$844	\$16,012
INT	Interest	\$31,232,328	\$15,390,408	\$4,356,701	\$11,067,709	\$92,123	\$240,445	\$4,252	\$80,690
	Total Expenses	\$205,797,039	\$115,686,918	\$28,781,014	\$58,583,774	\$432,722	\$1,619,373	\$24,094	\$669,143
	Direct Allocation	\$11,419	\$0	\$0	\$0	\$11,419	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$48,903,183	\$24,098,106	\$6,821,667	\$17,329,678	\$144,245	\$376,485	\$6,658	\$126,344
	Revenue Requirement (includes NI)	\$254,711,641	\$139,785,024	\$35,602,682	\$75,913,452	\$588,386	\$1,995,858	\$30,752	\$795,487
		Revenue Re	quirement Input equal	s Output					
	Rate Base Calculation								
dp	Net Assets Distribution Plant - Gross	\$1,820,880,640	\$925.696.964	\$253.328.387	\$618,163,771	\$4,755,679	\$13.985.722	\$249,647	\$4,700,469
gp	General Plant - Gross	\$263,610,090	\$131,694,102	\$36,548,421	\$91,767,043	\$746,123	\$2,109,787	\$37,677	\$706,936
	Accumulated Depreciation	(\$424,942,783)	(\$222,603,282)	(\$60,361,904)	(\$137,095,982)	(\$1,068,500)	(\$2,809,698)	(\$49,648)	(\$953,769)
co	Capital Contribution Total Net Plant	(\$442,646,048) \$1,216,901,898	(\$234,228,614) \$600,559,170	(\$59,862,907) \$169,651,997	(\$142,375,309) \$430,459,523	(\$933,143) \$3,500,158	(\$3,877,960) \$9,407,851	(\$71,121) \$166,556	(\$1,296,994) \$3,156,643
	Total Net Plant	\$1,210,901,090	\$600,559,170	\$109,031,997	\$430,459,523	\$3,500,156	\$9,407,651	\$100,000	\$3,136,643
	Directly Allocated Net Fixed Assets	\$74,245	\$0	\$0	\$0	\$74,245	\$0	\$0	\$0
COP	Cost of Power (COP)	\$1,194,640,335	\$385.009.270	\$145.005.725	\$646.371.949	\$10.554.593	\$5.411.352	\$53.686	\$2.233.759
00.	OM&A Expenses	\$108,227,978	\$65,919,398	\$14,901,496	\$25.872.927	\$172.675	\$916,591	\$11,667	\$433,224
	Directly Allocated Expenses	\$366	\$0	\$0	\$0	\$366	\$0	\$0	\$0
	Subtotal	\$1,302,868,679	\$450,928,668	\$159,907,221	\$672,244,875	\$10,727,634	\$6,327,943	\$65,353	\$2,666,983
	Working Capital	\$97,715,151	\$33,819,650	\$11,993,042	\$50,418,366	\$804,573	\$474,596	\$4,902	\$200,024
	Total Rate Base	\$1,314,691,294	\$634,378,820	\$181,645,039	\$480,877,889	\$4,378,976	\$9,882,447	\$171,458	\$3,356,667
		Rate E	lase Input equals Outp	out					
	Equity Component of Rate Base	\$525,876,518	\$253,751,528	\$72,658,016	\$192,351,156	\$1,751,590	\$3,952,979	\$68,583	\$1,342,667
	Net Income on Allocated Assets	\$48,903,183	\$24,879,133	\$8,905,389	\$13,208,265	(\$46,513)	\$1,802,074	\$1,196	\$153,639
	Net Income on Direct Allocation Assets	\$3,333	\$0	\$0	\$0	\$3,333	\$0	\$0	\$0
	Net Income	\$48,906,516	\$24,879,133	\$8,905,389	\$13,208,265	(\$43,180)	\$1,802,074	\$1,196	\$153,639
	RATIOS ANALYSIS								
	REVENUE TO EXPENSES STATUS QUO%	100.00%	100.56%	105.85%	94.57%	67.58%	171.43%	82.24%	103.43%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$75,940,745)	(\$40,755,719)	(\$9,251,900)	(\$25,794,531)	(\$311,108)	\$400,386	(\$12,925)	(\$214,948)
		Deficie	ency Input equals Out	put					
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$781,027	\$2,083,722	(\$4,121,413)	(\$190,758)	\$1,425,589	(\$5,462)	\$27,295
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	9.80%	12.26%	6.87%	-2.47%	45.59%	1.74%	11.44%

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Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	6	7	8	9
Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
\$5.82	\$13.92	\$45.94	\$371.16	\$0.62	\$0.77	\$3.57
\$9.36	\$21.19	\$74.30	\$515.18	\$1.09	\$1.36	\$6.24
\$19.84	\$30.64	\$103.15	\$743.86	\$2.82	\$8.50	\$14.40
\$12.67	\$26.08	\$138.48	\$5,966.29	\$1.26	\$3.41	\$7.01

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Appendix 2-JA Summary of Recoverable OM&A Expenses

	20	12 Actuals	Last Board- Approved ebasing Year 2013	ast Rebasing Year 2013 Actuals	2014 Actuals	Ві	2015 ridge Year		2016 TEST YEAR 1	20 TEST Y		201 TEST Y		2019 YEAR 4	TES	2020 T YEAR 5
Reporting Basis		\$'000	\$'000	\$'000	\$'000		\$'000		\$'000	\$'0	00	\$'00	00	\$ '000		\$'000
Operations	\$	12,468	\$ 12,773	\$ 12,240	\$ 13,211	\$	13,955	\$	14,797	\$	15,369	\$	15,750	\$ 16,128	\$	16,346
Maintenance	\$	19,409	\$ 19,091	\$ 20,030	\$ 20,167	\$	21,450	\$	\$ 22,601	\$	23,558	\$	24,402	\$ 25,209	\$	26,161
SubTotal	\$	31,877	\$ 31,864	\$ 32,270	\$ 33,379	\$	35,405	\$	37,398	\$	38,926	\$	40,152	\$ 41,336	\$	42,507
%Change (year over year)				1.2%	3.4%		6.1%	Г	5.6%		4.1%		3.2%	2.9%		2.8%
%Change (Test Year vs Last Rebasing Year - Actual)									15.9%		20.6%		24.4%	28.1%		31.7%
Billing and Collecting	\$	13,315	\$ 14,124	\$ 13,642	\$ 16,089	\$	16,711	\$	17,282	\$	20,441	\$	20,685	\$ 21,090	\$	21,508
Community Relations	\$	1,500	\$ 1,399	\$ 1,431	\$ 1,740	\$	1,806	93	2,124	\$	2,194	\$	2,221	\$ 2,250	\$	2,276
Administrative and General	\$	36,101	\$ 35,554	\$ 33,506	\$ 34,246	\$	38,635	\$	39,413	\$	40,248	\$	40,665	\$ 41,433	\$	41,937
SubTotal	\$	50,915	\$ 51,077	\$ 48,579	\$ 52,075	\$	57,152	\$	58,818	\$	62,882	\$	63,571	\$ 64,772	\$	65,721
%Change (year over year)				-4.6%	7.2%		9.7%	Г	2.9%		6.9%		1.1%	1.9%		1.5%
%Change (Test Year vs Last Rebasing Year - Actual)									21.1%		29.4%		30.9%	33.3%		35.3%
Total	\$	82,792	\$ 82,941	\$ 80,849	\$ 85,454	\$	92,558	\$	96,216	\$ 1	01,808	\$	103,724	\$ 106,109	\$	108,228
%Change (year over year)				-2.3%	5.7%		8.3%		4.0%		5.8%		1.9%	2.3%		2.0%
			Note 4)													

Last Board-Approved Last Rebasing 2016 2017 2018 2019 2020 2014 2015 2012 Actuals Rebasing Year 2013 **TEST YEAR 1 TEST YEAR 2 TEST YEAR 3** TEST YEAR 4 TEST YEAR 5 Actuals Bridge Year 2013 Actuals 16,346 12,468 \$ 12,773 \$ 13,955 \$ 14.797 \$ 15,750 \$ Operations 12,240 \$ 13,211 \$ 15,369 \$ 16,128 \$ Maintenance 19,409 \$ 19,091 \$ 20,030 \$ 20,167 \$ 21,450 \$ 22,601 \$ 23,558 \$ 24,402 \$ 25,209 \$ 26,161 illing and Collecting 13,315 \$ 14,124 13,642 \$ 16,089 16,711 17,282 \$ 20,441 20,685 \$ 21,090 21,508 Community Relations 1,500 \$ 1,399 \$ 1,431 \$ 1,740 \$ 1,806 \$ 2,124 \$ 2,194 \$ 2,221 \$ 2,250 \$ 2,276 40,248 \$ 36.101 \$ 35.554 \$ 33.506 \$ 34.246 \$ 38.635 \$ 39,413 \$ 41.433 \$ 41.937 Administrative and General 40,665 \$ 82,792 \$ 82,941 \$ 80,849 \$ 85,454 \$ 92,558 \$ 96,216 \$ 101,808 \$ 103,724 \$ 106,109 108,228 %Change (year over year) -2.3% 5.7% 8.3% 4.0% 5.8% 1.9% 2.3% 2.0%

	2012	Actuals	Last Board-Approved Rebasing Year 2013	Last Reb Yea 2013 Ac	r	Variance 2013 BA vs. 2013 Actuals	2014 Actuals	Variance 2014 Actuals vs. 2013 Actuals	2015 Bridge Year	Variance 2015 Bridge vs. 2014 Actuals	2016 TEST YEAR 1	Variance 2016 TEST 1 vs. 2015 Bridge	2017 TEST YEAR 2	Variance 2017 TEST 2 vs. 2016 TEST 1	2018 TEST YEAR 3	Variance 2018 TEST 3 vs. 2017 TEST 2	2019 TEST YEAR 4	Variance 2019 TEST 4 vs. 2018 TEST 3	2020 TEST YEAR 5	Variance 2020 TEST 5 vs. 2019 TEST 4
Operations	\$	12,468	\$ 12,773	\$	12,240 \$	532	\$ 13,211	\$ 971	\$ 13,955	\$ 744	\$ 14,797	\$ 842	\$ 15,369	\$ 571	\$ 15,750	\$ 382	\$ 16,128	\$ 378	\$ 16,346	\$ 218
Maintenance	\$	19,409	\$ 19,091	\$	20,030 -\$	938	\$ 20,167	\$ 138	\$ 21,450	\$ 1,283	\$ 22,601	\$ 1,151	\$ 23,558	\$ 957	\$ 24,402	\$ 845	\$ 25,209	\$ 806	\$ 26,161	\$ 953
Billing and Collecting	\$	13,315	\$ 14,124	\$	13,642 \$	482	\$ 16,089	\$ 2,447	\$ 16,711	\$ 622	\$ 17,282	\$ 571	\$ 20,441	\$ 3,159	\$ 20,685	\$ 245	\$ 21,090	\$ 405	\$ 21,508	\$ 418
Community Relations	\$	1,500	\$ 1,399	\$	1,431 -\$	33	\$ 1,740	\$ 309	\$ 1,806	\$ 66	\$ 2,124	\$ 318	\$ 2,194	\$ 70	\$ 2,221	\$ 27	\$ 2,250	\$ 28	\$ 2,276	\$ 26
Administrative and General	\$	36,101	\$ 35,554	\$	33,506 \$	2,048	\$ 34,246	\$ 740	\$ 38,635	\$ 4,389	\$ 39,413	\$ 778	\$ 40,248	\$ 835	\$ 40,665	\$ 417	\$ 41,433	\$ 768	\$ 41,937	\$ 504
Total OM&A Expenses	\$	82,792	\$ 82,941	\$	80,849 \$	2,092	\$ 85,454	\$ 4,605	\$ 92,558	\$ 7,104	\$ 96,216	\$ 3,659	\$ 101,808	\$ 5,592	\$ 103,724	\$ 1,916	\$ 106,109	\$ 2,385	\$ 108,228	\$ 2,120
Adjustments for Total non-recoverable items (from Appendices 2-JA and 2-JB																				
Total Recoverable OM&A Expenses	\$	82,792		•	80,849 \$	2,092		\$ 4,605	. ,	\$ 7,104	, .	\$ 3,659	,	\$ 5,592		\$ 1,916		\$ 2,385		\$ 2,120
Variance from previous year			Note 4)	-\$	1,943		\$ 4,605		\$ 7,104		\$ 3,659]	\$ 5,592		\$ 1,916		\$ 2,385		\$ 2,120	
Percent change (year over year)					-2.3%		5.7%		8.39	6	4.0%	<u>l</u>	5.8%		1.9%		2.3%		2.0%	
Percent Change: Test year vs. Most Current Actual											12.6%		19.1%		21.4%		24.2%		26.7%	
Simple average of % variance for all years																				3.45%
Compound Annual Growth Rate for all years																				3.41%
Compound Growth Rate 2015 Bridge vs. 2012 Actuals												3.79%								

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.

Note 4)

4 OEB 2013 Approved Budget is \$ 80,000. Difference of \$ 2,941 relates to Joint Services Costs included in OM&A. The Revenue for Joint Services is included in Other Income.

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Appendix 2-JB Recoverable OM&A Cost Driver Table

Total OM&A (000's)	2013 Actual	2014 Actual	2015 Bridge Year	2016 Test Year	2017 Test Year	2018 Test Year	2019 Test Year	2020 Test Year	2013 Actuals to 2015 Bridge Year	2016 to 2020 Test Years
Opening Balance *	\$ 82,941	\$ 80,849	\$ 85,454	\$ 92,558	\$ 96,216	\$ 101,808	\$ 103,724	\$ 106,109	\$ 82,941	\$ 92,558
Compensation	(204)	538	2,508	1,136	267	745	787	901	2,842	3,837
Asset Management	(922)	1,949	579	472	578	364	416	369	1,605	2,199
Vegetation Management	1,872	(1,565)	403	614	526	531	536	542	710	2,749
Customer Information System Implementation	-	1,349	1,310	(122)	(158)	(182)	1	1	2,659	(460)
Risk Management	(109)	330	757	518	485	(36)	138	(103)	978	1,002
Growth	(73)	59	144	369	140	232	87	106	131	935
Customer Expectation	95	754	(248)	58	25	25	25	25	602	158
Compliance	(361)	262	185	132	3,714	126	129	139	86	4,240
Other	(2,390)	929	1,464	482	15	110	265	139	4	1,011
Closing Balance	\$ 80,849	\$ 85,454	\$ 92,558	\$ 96,216	\$ 101,808	\$ 103,724	\$ 106,109	\$ 108,228	\$ 92,558	\$ 108,228

^{*} OEB 2013 Approved Budget is \$ 80,000. Difference of \$ 2,941 relates to Joint Services Costs included in OM&A. The Revenue for Joint Services is included in Other Income.

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Appendix 2-JC OM&A Programs Table

Programs (000's)	Last Rebasing Year (2013 Board- Approved)**	Last Rebasing Year (2013 Actual)	2014 Actual	2015 Bridge Year	2016 Test Year	2017 Test Year	2018 Test Year	2019 Test Year	2020 Test Year	Variance 2016 Test Year vs. Last rebasing year (2013 Board -Approved)	Variance 2017 Test Year vs. 2016 Test Year		Variance (2019 Test Year vs. 2018 Test Year)	Variance (2020 Test Year vs. 2019 Test Year)
Asset Management														
Smart Grid	\$ -	\$ -	\$	\$ -	\$ 463	\$ 469						\$ 6	Ŷ	
System Control	\$ 3,343	\$ 3,408	\$ 3,653		\$ 3,954	\$ 4,233		\$ 4,561	\$ 4,559					
Lines	\$ 12,046				\$ 15,172	\$ 15,898								
Protection and Control	\$ 1,512		\$ 1,353	\$ 1,464	\$ 1,390	\$ 1,425	\$ 1,347	\$ 1,411	\$ 1,443	\$ (122)				
Stations	\$ 2,055	\$ 1,795	\$ 2,079	\$ 2,174	\$ 2,238	\$ 2,298	\$ 2,359	\$ 2,422	\$ 2,481					
Metering	\$ 3,478	\$ 2,988	\$ 3,696	\$ 3,652	\$ 3,800	\$ 3,937		\$ 3,887						
Asset Investment Planning	\$ 2,986	\$ 2,718	\$ 3,024	\$ 3,301	\$ 3,392	\$ 3,516	\$ 3,597	\$ 3,662	\$ 3,735	\$ 405	\$ 124	\$ 81	\$ 65	\$ 73
Engineering Design Distribution	\$ 3,983	\$ 3,758	\$ 3,948	\$ 4,040	\$ 4,149	\$ 4,255	\$ 4,337	\$ 4,420	\$ 4,505	\$ 166	\$ 105	\$ 83	\$ 83	\$ 85
Engineering and Operations Strategy	\$ 2,460	\$ 2,356	\$ 2,587	\$ 2,777	\$ 2,839	\$ 2,896	\$ 2,948	\$ 3,003	\$ 3,059	\$ 379	\$ 57	\$ 52	\$ 55	\$ 56
Subtotal	\$ 31,864	\$ 32,270	\$ 33,379	\$ 35,405	\$ 37,398	\$ 38,926	\$ 40,152	\$ 41,336	\$ 42,507	\$ 5,534	\$ 1,528	\$ 1,226	\$ 1,184	\$ 1,171
Finance														
Rates and Regulatory Affairs	\$ 2,778	\$ 2,363	\$ 3,074	\$ 3,259	\$ 3,034	\$ 3,061	\$ 3,115	\$ 3,080	\$ 3,134	\$ 256	\$ 27	\$ 54	\$ (35)	\$ 54
Customer Service	\$ 14,124	\$ 13,642	\$ 16,089	\$ 16,711	\$ 17,282	\$ 20,441	\$ 20,685	\$ 21,090	\$ 21,508	\$ 3,157	\$ 3,159	\$ 245		
Corporate Finance and Reporting	\$ 5,386	\$ 5,124	\$ 5,138	\$ 5,701	\$ 6,049	\$ 6,183	\$ 6,308	\$ 6,534	\$ 6,589	\$ 662	\$ 134	\$ 125	\$ 226	\$ 55
Subtotal	\$ 22,289	\$ 21,129	\$ 24,301	\$ 25,672	\$ 26,364	\$ 29,685	\$ 30,108	\$ 30,704	\$ 31,232	\$ 4,075	\$ 3,320	\$ 423	\$ 596	\$ 528
Corporate Services														
Supply Chain Services	\$ 5,812	\$ 5,514	\$ 5,737	\$ 5,979	\$ 6,277	\$ 6,351	\$ 6,424	\$ 6,493	\$ 6,559	\$ 466	\$ 73	\$ 73	\$ 69	\$ 65
Information Services	\$ 6,904	\$ 6,458	\$ 6,061	\$ 9,132	\$ 9,085	\$ 9,260	\$ 9,256	\$ 9,454	\$ 9,484	\$ 2,181	\$ 175	\$ (3)	\$ 197	\$ 30
Corporate Communications	\$ 1,399	\$ 1,431	\$ 1,740	\$ 1,806	\$ 2,124	\$ 2,194	\$ 2,221	\$ 2,250	\$ 2,276	\$ 725	\$ 70	\$ 27	\$ 28	\$ 26
Legal	\$ 479	\$ 385	\$ 351	\$ 513	\$ 639	\$ 737	\$ 761	\$ 787	\$ 808	\$ 160	\$ 99	\$ 24	\$ 26	\$ 21
Human Resources and Organizational Effectiveness	\$ 4,870			\$ 5,458	\$ 5,669	\$ 5,736	\$ 5,776	\$ 5,883						
Corporate	\$ 5,588	\$ 4,968	\$ 5,667	\$ 5,364	\$ 5,318	\$ 5,434	\$ 5,543	\$ 5,646	\$ 5,750	\$ (270)				
Strategic Direction	\$ 3,736	\$ 3,655			\$ 3,342	\$ 3,485	\$ 3,482	\$ 3,557	\$ 3,630	\$ (394)	\$ 143			\$ 73
Subtotal	\$ 28,788	\$ 27,450	\$ 27,774	\$ 31,480	\$ 32,454	\$ 33,197	\$ 33,464	\$ 34,068	\$ 34,489	\$ 3,666	\$ 743	\$ 267	\$ 605	\$ 421
Total	\$ 82,941	\$ 80,849	\$ 85,454	\$ 92,558	\$ 96,216	\$ 101,808	\$ 103,724	\$ 106.109	\$ 108,228	\$ 13,275	\$ 5.592	\$ 1,916	\$ 2,385	\$ 2.120

Notes:

- 1 Please provide a breakdown of the major components of each OM&A Program undertaken in each year. Please ensure that all Programs below the materiality threshold are included in the miscellaneous line. Add more 2 The applicant should group projects appropriately and avoid presentations that result in classification of significant components of the OM&A budget in the miscellaneous category

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Appendix 2-L Recoverable OM&A Cost per Customer and per FTE

	Last Rebasing Year 2013 Board Approved*	Last Rebasing Year 2013 Actual	2014 Actual	2015 Bridge Year	2016 Test Year	2017 Test Year	2018 Test Year	2019 Test Year	2020 Test Year
Number of Customers	350,482	349,797	356,461	362,543	368,663	374,990	381,372	387,845	394,508
Total Recoverable OM&A from	\$ 82,941	\$ 80,849	\$ 85,454	\$ 92,558	\$ 96,216	\$ 101,808	\$ 103,724	\$ 106,109	\$ 108,228
OM&A cost per customer	\$ 236.65	\$ 231.13	\$ 239.73	\$ 255.30	\$ 260.99	\$ 271.50	\$ 271.98	\$ 273.59	\$ 274.34
Number of FTEs**	550.65	533.1	544.09	567.45	566.87	561.87	562.87	564.87	562.87
Customers/FTEs	636.49	656.16	655.15	638.90	650.35	667.40	677.55	686.61	700.89
OM&A Cost per FTE	150.62	151.66	157.06	163.11	169.73	181.20	184.28	187.85	192.28

^{*} OEB 2013 Approved Budget is \$80,000,000. Difference of \$2,941,000 relates to Joint Services Costs included in OM&A. The Revenue for Joint Services is included in Other Income.

^{**} FTE does not include reduction for shared services employees