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November 12, 2015

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

**Re: 2016 Cost of Service Application, Evidence Update**  
**Board File No.: EB-2015-0061**

Dear Ms. Walli,

On October 30, 2015, Entegrus Powerlines Inc. ("EPI") filed a letter with the Board highlighting four areas of update required to its previously filed Cost of Service Application evidence. Subsequently, on November 6, 2015, EPI filed updated evidence in relation to three of these areas: Streetlight Billing Determinants, Cost of Capital Parameters and Working Capital Allowance.

In the October 30<sup>th</sup> letter, EPI noted that it anticipated receiving a revised LRAMVA report from its third party analysis firm during the week of November 9<sup>th</sup>. EPI has now received the revised report and accordingly, updated the appropriate rates riders, noting specifically a decrease in the General Service > 50 – 4,999 kW and Large Use rate classes.

To assist with review of these updates, EPI has included the final reports and updated DVA Model in Live Excel format. These are also in PDF format attached to this letter as follows:

Attachment A: CK LRAMVA Final Report  
Attachment B: SMP LRAMVA Final Report  
Attachment C: EPI DVA Continuity Model (Updates on Tab "2. Disposition" and Tab "6. LRAM & LRAMVA")

If you have any questions, please do not hesitate to contact us.

Regards,

*[Original Signed By]*

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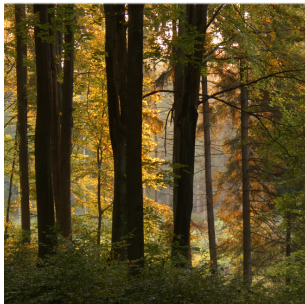
# **ATTACHMENT A**

## CK LRAMVA Reporting

Prepared by

IndEco Strategic Consulting Inc.

## Entegrus (Chatham-Kent) 2014 LRAMVA





# Entegrus (Chatham-Kent) lost revenue related to Conservation and Demand Management

*2014*



This document was prepared for Entegrus Powerlines by IndEco Strategic Consulting Inc.

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IndEco report B3856 (CK 2014)

11 November 2015

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## Introduction

The Lost Revenue Adjustment Mechanism (LRAM) was developed to remove a disincentive to electricity local distribution companies (LDCs) from conservation and demand management (CDM) programs. CDM programs are designed to provide energy savings and peak demand reductions for the customers of LDCs, which would directly impact the LDC's revenue. The LRAM allows LDCs to be compensated for any lost revenue that may have resulted from CDM programs the LDC offers to its customers.

For the 2011-2014 CDM period, the Ontario Energy Board (OEB) has authorized LDCs to establish an LRAM variance account (LRAMVA) to capture the impact of CDM programs on the revenue of LDCs. The variance in the LRAMVA is between the lost revenue due to independently verified load impacts of CDM and the lost revenue from any CDM impacts an LDC included in the LDC's load forecast.<sup>1</sup>

Entegrus Powerlines is an amalgamation of Middlesex Power Distribution Corporation (MPDC) with Chatham-Kent Hydro that came into effect in 2012. Entegrus (Chatham-Kent) and Entegrus (MPDC) will be dealt with separately for LRAMVA purposes, as they each have different rates and rate classes.

Entegrus contracted with the Ontario Power Authority (OPA, which has now been merged into the Independent Electricity System Operator) to offer a suite of CDM programs to customers in a variety of rate classes for the 2011-2014 period. Appendix A of the CDM Guidelines shows that LDCs are entitled to claim lost revenues from 2014 programs and persisting losses from 2011–2013 programs in 2014 as part of their 2016 rate applications.

Entegrus submitted a claim for lost revenues from 2013 programs in its 2015 Incentive Regulation Mechanism (IRM) application. This report accounts for lost revenues resulting from CDM programs in 2014 and adjustments to 2013 CDM results provided with the 2014 final results in September 2015. Previous lost revenues were dealt with in earlier proceedings. This report involves a determination of the variance account balance for the following revenue losses:

- Lost revenues in 2013 related to adjustments to results from programs offered in 2013,
- Lost revenues in 2014 related to programs offered in 2011,
- Lost revenues in 2014 related to programs offered in 2012,
- Lost revenues in 2014 related to programs offered in 2013, and
- Lost revenues in 2014 related to programs offered in 2014.

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<sup>1</sup> *Guidelines for Electricity Distributor Conservation and Demand Management*. Ontario Energy Board. April 26, 2012 (EB-2012-0003).

The carrying charges on the above lost revenues through April 2016 are also reported.

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## Methodology

In principle, the determination of lost revenues is a simple calculation:

$$LR = (\text{CDM results} - \text{CDM results in the load forecast}) * \text{rate}$$

In practice, it is somewhat more complicated than that because of the limitations of the information available to calculate CDM results, the different time periods of results data and the rate year, and the need to determine carrying charges on the lost revenues.

### *CDM results*

From 2011 through 2014, Entegrus (Chatham-Kent) offered provincial programs that were offered in partnership with the Independent Electricity System Operator (IESO). Entegrus (Chatham-Kent) did not offer custom programs beyond the IESO programs.

### *IESO evaluation results*

The IESO performs evaluations of all of its programs, which examine gross energy savings from the programs, and the net-to-gross ratio (NTGR), and then from those calculates net energy savings by initiative within program group (residential, business, industrial and low-income). Peak load reductions are also calculated, and reported in the same way.

Provincial results are allocated to individual LDCs based on each LDC's individual performance where possible, or through an allocation process.

The IESO reports energy savings and peak demand reductions, by initiative in the current year, adjustments to the previous year, based on updated validation, and contribution to total savings or reductions to the end of the 2011 to 2014 period. The savings and demand reductions for a particular year for a number of programs persist in the following years up to and including 2014. The savings and demand reductions for demand response programs do not persist beyond the year in which those particular savings and demand reductions occur.

For some programs, savings or demand reductions in a particular year persist into subsequent years, but do not persist fully through 2014. In these cases, the IESO was requested to provide estimates by year of the persistence of savings or reductions in each year.

These are the best, most definitive and defensible estimates of results associated with these programs, and incorporate the most appropriate estimates of results from the measures installed.

However, these data have some limitations, and require some adjustments for use in lost revenue calculations.

### *Allocating results to rate classes*

The IESO reports results by 'program', within four main programs: residential, business, industrial and low-income. These only partially map onto rate classes. For initiatives that apply to more than one rate class, Entegrus staff estimated the split by rate class, drawing on participant-specific information where available.

### *Application of Reported Results*

As previously mentioned, the IESO reports both energy savings and reductions in demand. Depending on the rate class, distribution revenue is based on either kilowatt-hours used, or the customer's monthly peak kilowatt use. For rate classes where the customer is charged for distribution by energy use (kWh), the IESO reported energy savings are used to calculate lost revenues related to CDM results.

For customer classes where the LDC charges for distribution based on the customer's peak monthly demand (kW), the demand reductions in the IESO report may not be realized in every month. For initiatives like lighting upgrades in businesses operating during normal business hours the demand savings are likely to be maintained throughout the year, including during the customer's monthly peaks. In the case of demand response programs, in particular Demand Response 3 (DR3), the demand reduction may only apply to certain months in the year. These considerations have been factored into the lost revenue calculations.

There have been arguments advanced around the uncertainty regarding the impact of DR3 program results on LDC revenues. However, the OEB has considered these arguments and has been consistent in recent rate cases in ruling that the IESO's analyses with respect to CDM results may be used to estimate lost revenues, including those related to DR3 programs.<sup>3</sup>

### *Load reductions accounted for in the load forecast*

In recent years, LDCs have tried to account for load losses due to CDM programs in their load forecasts, submitted as part of their Cost of Service applications. These forecasted reductions need to be deducted from load losses attributable to CDM programs, to determine the final impact of CDM on revenues. That is, the impact is the *variance* between the results accounted for in the load forecast and the results attributable to the programs.

### *Overall impact of CDM on load, by rate class*

The overall impact of CDM energy savings and demand reductions on load is calculated from the IESO energy savings and peak demand reductions, allocated by rate class. Finally the difference is calculated between the overall estimated impact on loads and the load reductions

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<sup>3</sup> See PowerStream 2015 rate decision, EB-2014-0108, pp. 5-6.

attributable to CDM that were captured in the most recent load forecast.

### *Distribution rates*

Lost revenues for the LDC associated with CDM arise from reductions in the volumetric distribution rate. Most other rate components (e.g. service charges, global adjustment, transmission charges) are either fixed charges, or are just pass-throughs for the utility, so do not affect the LDC's revenues. An exception is for certain rate riders related to taxes, and these are added to the volumetric distribution charges, where applicable.

For most electricity distribution utilities in Ontario, including Entegrus (Chatham-Kent), distribution rates are set for the period from 1 May to 30 April of the next year. CDM results are reported for the calendar year, so average rates for the calendar year need to be calculated. For simplicity, the average rate is estimated based on the rate being four twelfths of the previous year's rate (for January through April), and eight twelfths of the current year's rate (for May through December).

### *Lost revenues variance*

Lost revenues in a particular rate class are the product of the savings or demand reductions in that class, less what was accounted for in the load forecast, multiplied by the average rate for that class in the calendar year for which the energy savings or demand reductions were reported.<sup>5</sup> The variance is the difference between these lost revenues and the quantity of CDM in the load forecast.

Because these revenues are lost throughout the year, and are only recovered through rate riders in subsequent years, the Ontario Energy Board has permitted the LDCs to claim carrying charges on these lost revenues at a rate prescribed by the OEB, and published on the Board's website. The carrying charges are simple interest, not compounded and are calculated on the monthly variance account opening balance. Because the IESO final results estimates are reported annually, and monthly estimates are not available, the incremental results are assumed to be equally distributed across the months. So 1/12 of the annual results are allocated to January, and 12/12 of the annual results to December.

Carrying charges accrue from the time of the results, until disposition.

These lost revenues are reported by the LDC in its financial statements in Account 1568, and the associated rate class-specific sub-accounts.

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<sup>5</sup> Where distribution rates are monthly rates for the peak kW in that month, the annual loss of revenue is the monthly rate times the number of months it applies to – usually twelve.

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## Results

Following the methodology described above, lost revenues were calculated for Entegrus (Chatham-Kent).

### *CDM results*

#### *IESO evaluation results*

CDM results reported by the IESO are in Appendix A. The Appendix consists of the following tables:

- The verified 2011, 2012, 2013, and 2014 results for Entegrus as a whole are shown in Table 1; and
- The adjustments to verified 2011, 2012, and 2013 results for Entegrus as a whole are shown in Table 2.<sup>6</sup>

The gross results were provided by the IESO, but are not included in this report, as only net results are relevant for the purposes of estimating lost revenues.

Table A-1 in Appendix A shows the persistence of 2011, 2012, and 2013 CDM program results and adjustments into 2014. The IESO has provided Entegrus with persistence data for all results and adjustments. Persistence values for some programs were missing for the 2013 adjustments and the updates to 2012 adjustments provided with the 2014 final results. The missing values were estimated by applying the persistence decline rate for the same program during the same year. If the persistence values for the same program during that year were unavailable, the persistence decline rate of the same program from a different year was used instead. Thus, the persistence of 2013 adjustments into 2014 was estimated by multiplying the 2013 adjustment by the persistence decline rate of 2013 results for the same program into 2014.

The IESO provided 2011 results for Chatham-Kent Hydro and Middlesex Power Distribution Corporation separately, but provided 2012, 2013, and 2014 results and 2011, 2012, and 2013 adjustments for Entegrus as a whole. As the subsets of Entegrus' service territory that were previously Chatham-Kent Hydro and Middlesex Power Distribution Corporation have different rate classes and rates, they must be handled as separate rate zones for lost revenue purposes. The percentages of load in each rate class for each year were used to allocate the results and adjustments between the previous service territories of Chatham-Kent Hydro and Middlesex Power Distribution Corporation. The percentage allocation of load (in kW or kWh, depending on the billing units of each rate class) by rate class for the

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<sup>6</sup> *Verified 2011-2014 Final Results Report for Entegrus*. Independent Electricity System Operator. September 1, 2015.

previous service territories of Chatham-Kent Hydro and Middlesex Power Distribution Corporation is shown in Tables A-2 (2013) and A-3 (2014) in Appendix A. Where rate classes match, the totals do not always add up to 100%, as Entegrus also includes two very small additional amalgamated previous service territories of Dutton and Newbury. The populations in both Dutton and Newbury are so small that it was assumed that they did not significantly contribute to CDM results.

### *Allocating results to rate classes*

Entegrus staff provided information on the allocation of results to rate classes. In most cases, the allocation is straightforward. Initiatives that can span multiple rate classes include Retrofit, Building Commissioning, New Construction, Energy Audit, Demand Response 3, Process & Systems Upgrades, Monitoring & Targeting, Energy Manager, Electricity Retrofit Incentive Program and High Performance New Construction. No allocation was provided for programs for which Entegrus (Chatham-Kent) has no program results.

Entegrus (Chatham-Kent) bills customers in different rate classes using different volumetric units, either kilowatt hours (kWh), or customer peak monthly kilowatts (kW). The rate classes (and billing unit) for Entegrus (Chatham-Kent) are:

- Residential (kWh)
- GS <50 kW(kWh)
- GS 50 to 999 kW (kW)
- GS 1,000 TO 4,999 kW (kW)
- Intermediate with Self Generation (kW)
- Unmetered Scattered Load (kWh)
- Standby Power (kW)
- Sentinel Lighting (kW)
- Street Lighting (kW)
- Microfit Generator (N/A).

Table B-1 in Appendix B shows the percentage allocation by rate class for 2011 results and adjustments. Table B-2 in Appendix B shows the percentage allocation by rate class for 2012 results and adjustments. Table B-3 in Appendix B shows the percentage allocation by rate class for 2013 results and adjustments. Table B-4 in Appendix B shows the percentage allocation by rate class for 2014 results.

### *Load reductions accounted for in the load forecast*

Entegrus (Chatham-Kent)'s last cost of service application was filed in 2010. The load forecast associated with that application did not account for load losses from 2011 – 2014 CDM programs.



### *Overall impact of CDM on load, by rate class*

Multiplying the energy savings or demand reduction reported for Entegrus (Chatham-Kent) for each program by the allocation by rate class provides the impact on load of that CDM program within the appropriate rate class. The sum of the energy savings and demand reductions for all of the programs for each rate class, with adjustments for results that do not affect revenue provides the overall impact of CDM on load by rate class.

Table B-5 in Appendix B shows the impact of CDM on load by rate class in 2013 from 2013 adjustments.

Table B-6 in Appendix B shows the persisting impact of CDM on load by rate class in 2014 from programs in 2011-2013.

Table B-7 in Appendix B shows the impact of CDM on load by rate class in 2014 from 2014 programs.

### *Distribution rates*

The distribution rates that impact lost revenue for each rate class for Entegrus (Chatham-Kent) are shown in Table C-1 in Appendix C. The distribution rates for the period from 1 May of each year to 30 April of the next year are pro-rated by number of months to each calendar year in the 2013 to 2014 time period.

### *Lost revenues*

The lost revenues for 2013 and 2014 by rate class for Entegrus (Chatham-Kent) calculated from adjustments to 2013 results, persistence into 2014 from 2011-2013 program results, and final 2014 CDM program results are shown in Table C-2 in Appendix C. The lost revenue for 2013 is based on the adjustments to 2013 CDM program results in 2013 allocated by rate class and multiplied by the 2013 rate for that rate class. The lost revenue for 2014 is based on the 2014 CDM program results plus the persistence of the 2011 to 2013 program results and adjustments in 2014 allocated by rate class and multiplied by the 2014 rate for that rate class. The breakdown of these amounts by rate class is also shown in Table C-2.

This report accounts for lost revenues resulting from 2013 adjustments to results in 2013, results in 2014 from 2014 programs, and results persisting in 2014 from programs delivered in 2011, 2012 and 2013. Previous lost revenues were dealt with in earlier proceedings. The lost revenue for 2014 and 2013 is based on final verified results provided by the IESO.

### *Carrying charges*

The monthly carrying charges by rate class on Entegrus (Chatham-Kent)'s lost revenue variance are shown in Table C-3 in Appendix C.

The carrying charges are reported monthly, from the time the lost revenues resulted, through to April 30, 2016.

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## Conclusions

The LRAMVA balance at the end of December 2014 for Entegrus (Chatham-Kent) that includes results from CDM programs in 2014 and adjustments to 2013 results in 2013 is \$183,102.80. The total carrying charges on this LRAMVA balance accumulated to April 30, 2016 are \$4,151.89. These balances are attributable to individual rate classes according to the following table:

Rate class	LRAMVA	Carrying charges	Total
Residential	\$33,913.98	\$765.52	\$34,679.50
GS < 50 kW	\$62,477.66	\$1,415.98	\$63,893.65
GS 50 to 999 kW	\$53,211.11	\$1,215.68	\$54,426.79
GS 1,000 TO 4,999 kW	\$10,697.44	\$245.19	\$10,942.63
Intermediate with Self Generation	\$22,802.60	\$509.51	\$23,312.11
<b>Totals</b>	<b>\$183,102.80</b>	<b>\$4,151.89</b>	<b>\$187,254.69</b>

NOTE: There are no LRAMVA or carrying charge values associated with rate classes not included in this table.

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## Appendix A.CDM results reported by the IESO

Table 1: ENTEGRUS Initiative and Program Level Net Savings by Year

Initiative	Unit	Incremental Activity (new program activity occurring within the specified reporting period)				Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)				Program-to-Date Verified Progress to Target (excludes DR)	
		2011*	2012*	2013*	2014	2011	2012	2013	2014	2011	2012	2013	2014	2014 Net Annual Peak Demand Savings (kW)	2011-2014 Net Cumulative Energy Savings (kWh)
														2014	2014
Consumer Program															
Appliance Retirement	Appliances	421	301	182	189	24	18	12	13	177,892	119,701	76,967	82,745	66	1,307,148
Appliance Exchange	Appliances	32	28	35	64	3	4	7	13	3,098	7,322	12,930	23,644	25	81,705
HVAC Incentives	Equipment	1,040	870	838	994	318	182	160	188	569,794	303,127	264,990	344,593	848	4,063,129
Conservation Instant Coupon Booklet	Items	3,719	223	2,514	7,463	9	2	4	15	136,065	10,104	55,697	203,469	29	889,432
Bi-Annual Retailer Event	Items	6,880	7,666	6,827	34,865	12	11	9	58	212,360	193,530	124,145	888,122	90	2,566,444
Retailer Co-op	Items	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Residential Demand Response	Devices	232	0	765	1,697	130	0	341	625	336	0	603	0	625	940
Residential Demand Response (IHD)	Devices	0	0	765	1,683	0	0	0	0	0	0	0	0	0	0
Residential New Construction	Homes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Consumer Program Total						495	216	533	912	1,099,545	633,784	535,332	1,542,573	1,683	8,908,798
Business Program															
Retrofit	Projects	43	94	100	190	112	711	458	838	520,887	4,149,424	2,612,541	5,046,300	2,069	24,615,253
Direct Install Lighting	Projects	53	253	117	110	58	201	134	109	144,062	782,496	466,827	394,100	488	4,200,978
Building Commissioning	Buildings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Construction	Buildings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy Audit	Audits	0	0	2	0	0	0	0	0	0	0	0	0	0	0
Small Commercial Demand Response	Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Commercial Demand Response (IHD)	Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Demand Response 3	Facilities	1	1	1	1	68	68	69	47	2,636	984	917	0	47	4,536
Business Program Total						237	980	661	994	667,585	4,932,904	3,080,285	5,440,400	2,604	28,820,767
Industrial Program															
Process & System Upgrades	Projects	0	0	0	1	0	0	0	333	0	0	0	3,316,500	333	3,316,500
Monitoring & Targeting	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy Manager	Projects	0	4	4	5	0	141	101	23	0	246,600	176,580	314,228	265	1,407,188
Retrofit	Projects	4	0	0	0	10	0	0	0	70,196	0	0	0	10	280,785
Demand Response 3	Facilities	2	0	1	5	754	0	0	677	44,275	0	0	0	677	44,275
Industrial Program Total						765	141	101	1,032	114,471	246,600	176,580	3,630,728	1,285	5,048,749
Home Assistance Program															
Home Assistance Program	Homes	0	169	1,201	173	0	18	58	18	0	228,459	773,555	172,172	92	2,383,581
Home Assistance Program Total						0	18	58	18	0	228,459	773,555	172,172	92	2,383,581
Aboriginal Program															
Home Assistance Program	Homes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct Install Lighting	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Aboriginal Program Total						0	0	0	0	0	0	0	0	0	0
Pre-2011 Programs completed in 2011															
Electricity Retrofit Incentive Program	Projects	18	0	0	0	111	0	0	0	707,984	0	0	0	111	2,831,935
High Performance New Construction	Projects	0	0	0	0	1	1	0	0	2,786	791	0	0	1	13,519
Toronto Comprehensive	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Multifamily Energy Efficiency Rebates	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC Custom Programs	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pre-2011 Programs completed in 2011 Total						112	1	0	0	710,770	791	0	0	113	2,845,454
Other															
Program Enabled Savings	Projects	0	0	0	1	0	0	0	45	0	0	0	134,467	45	134,467
Time-of-Use Savings	Homes	0	0	0	n/a	0	0	0	499	0	0	0	0	499	0
LDC Pilots	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Total						0	0	0	544	0	0	0	134,467	544	134,467
Adjustments to 2011 Verified Results															
Adjustments to 2012 Verified Results															
Adjustments to 2013 Verified Results															
Energy Efficiency Total															
Demand Response Total (Scenario 1)															
Adjustments to Previous Years' Verified Results Total															
OPA-Contracted LDC Portfolio Total (inc. Adjustments)															
Activity and savings for Demand Response resources for each year represent the savings from all active facilities or devices. Includes adjustments after Final Reports were issued.															
Results presented using scenario 1 which assumes that demand response resources have a persistence of 1 year.															
Full OEB Target														12,120	46,530,000
% of Full OEB Target Achieved to Date (Scenario 1)														53.1%	109.2%

Table 2: Adjustments to ENTEGRUS Net Verified Results due to Variances

Initiative	Unit	Incremental Activity (new program activity occurring within the specified reporting period)				Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)				Program-to-Date Verified Progress to Target (excludes DR)	
		2011*	2012*	2013*	2014	2011	2012	2013	2014	2011	2012	2013	2014	2014 Net Annual Peak Demand Savings (kW)	2011-2014 Net Cumulative Energy Savings (kWh)
Consumer Program															
Appliance Retirement	Appliances	0	0	0		0	0	0		0	0	0		0	0
Appliance Exchange	Appliances	0	0	0		0	0	0		0	0	0		0	0
HVAC Incentives	Equipment	-145	22	28		-39	4	6		-69,288	7,786	10,288		-29	-233,219
Conservation Instant Coupon Booklet	Items	59	0	8		0	0	0		1,992	0	170		0	8,308
Bi-Annual Retailer Event	Items	591	0	0		1	0	0		15,778	0	0		1	63,111
Retailer Co-op	Items	0	0	0		0	0	0		0	0	0		0	0
Residential Demand Response	Devices	0	0	0		0	0	0		0	0	0		0	0
Residential Demand Response (IHD)	Devices	0	0	0		0	0	0		0	0	0		0	0
Residential New Construction	Homes	0	0	0		0	0	0		0	0	0		0	0
Consumer Program Total						-38	4	6		-51,519	7,786	10,458		-28	-161,801
Business Program															
Retrofit	Projects	4	20	14		10	27	77		41,693	260,823	485,650		113	1,917,383
Direct Install Lighting	Projects	2	4	0		2	3	0		6,585	10,883	0		4	57,061
Building Commissioning	Buildings	0	0	0		0	0	0		0	0	0		0	0
New Construction	Buildings	0	0	0		0	0	0		0	0	0		0	0
Energy Audit	Audits	0	0	2		0	0	18		0	0	96,966		18	193,932
Small Commercial Demand Response	Devices	0	0	0		0	0	0		0	0	0		0	0
Small Commercial Demand Response (IHD)	Devices	0	0	0		0	0	0		0	0	0		0	0
Demand Response 3	Facilities	0	0	0		0	0	0		0	0	0		0	0
Business Program Total						12	30	95		48,278	271,706	582,615		135	2,168,376
Industrial Program															
Process & System Upgrades	Projects	0	0	0		0	0	0		0	0	0		0	0
Monitoring & Targeting	Projects	0	0	0		0	0	0		0	0	0		0	0
Energy Manager	Projects	0	2	2		0	38	0		0	284,310	20,935		1	453,531
Retrofit	Projects	0	0	0		0	0	0		0	0	0		0	0
Demand Response 3	Facilities	0	0	0		0	0	0		0	0	0		0	0
Industrial Program Total						0	38	0		0	284,310	20,935		1	453,531
Home Assistance Program															
Home Assistance Program	Homes	0	6	64		0	1	7		0	12,342	77,409		9	190,117
Home Assistance Program Total						0	1	7		0	12,342	77,409		9	190,117
Aboriginal Program															
Home Assistance Program	Homes	0	0	0		0	0	0		0	0	0		0	0
Direct Install Lighting	Projects	0	0	0		0	0	0		0	0	0		0	0
Aboriginal Program Total						0	0	0		0	0	0		0	0
Pre-2011 Programs completed in 2011															
Electricity Retrofit Incentive Program	Projects	0	0	0		0	0	0		0	0	0		0	0
High Performance New Construction	Projects	0	0	0		0	0	0		0	0	0		0	0
Toronto Comprehensive	Projects	0	0	0		0	0	0		0	0	0		0	0
Multifamily Energy Efficiency Rebates	Projects	0	0	0		0	0	0		0	0	0		0	0
LDC Custom Programs	Projects	0	0	0		0	0	0		0	0	0		0	0
Pre-2011 Programs completed in 2011 Total						0	0	0		0	0	0		0	0
Other															
Program Enabled Savings	Projects	0	0	0		0	0	0		0	0	0		0	0
Time-of-Use Savings	Homes	0	0	0		0	0	0		0	0	0		0	0
LDC Pilots	Projects	0	0	0		0	0	0		0	0	0		0	0
Other Total						0	0	0		0	0	0		0	0
Adjustments to 2011 Verified Results						-26				-3,240				-27	-14,890
Adjustments to 2012 Verified Results							74				576,144			37	1,286,931
Adjustments to 2013 Verified Results								108				691,418		107	1,378,182
Total Adjustments to Previous Years' Verified Results						-26	74	108		-3,240	576,144	691,418		118	2,650,223

Activity and savings for Demand Response resources for each year represent savings from all active facilities or devices contracted since January 1, 2011 (reported cumulatively).

Adjustments to previous years' results shown in this table will not align to adjustments shown in Table 1 as the information presented above is presented in the implementation year. Adjustments in Table 1 reflect persisted savings in the year in which that adjustment is verified.

Table A-1: Persistence in 2014 of results from previous years for Entegris

		2011 programs		2012 programs		2013 programs		2013 adjustments		
		Incremental Demand	Peak Savings (kW)	Incremental Energy Savings (kWh)	Incremental Demand	Peak Savings (kW)	Incremental Energy Savings (kWh)	Incremental Demand	Peak Savings (kW)	Incremental Energy Savings (kWh)
#	Initiative									
Consumer Program										
1	Appliance Retirement	24		177,689	18		119,701	12		76,967
2	Appliance Exchange	1		941	4		7,322	7		12,930
3	HVAC Incentives	279		500,506	186		310,912	160		264,990
4	Conservation Instant Coupon Booklet	9		138,057	2		10,104	4		55,697
5	Bi-Annual Retailer Event	13		228,138	11		193,530	9		124,145
6	Retailer Co-Op									
7	Residential Demand Response									
8	Residential Demand Response (IHD)									
9	Residential New Construction									
Business Program										
10	Retrofit	122		562,580	702		4,286,038	443		2,565,528
11	Direct Install Lighting	49		119,030	199		772,555	134		466,827
12	Building Commissioning									
13	New Construction									
14	Energy Audit								18	96,966
15	Small Commercial Demand Response (switch/pstat)									
16	Small Commercial Demand Response (IHD)									
17	Demand Response 3									
Industrial Program										
18	Process & System Upgrades									
19	Monitoring & Targeting									
20	Energy Manager				143		266,220	101		176,580
21	Retrofit	10		70,196					0	20,935
22	Demand Response 3									
Home Assistance Program										
23	Home Assistance Program				18		229,021	57		752,478
Pre-2011 Programs completed in 2011										
24	Electricity Retrofit Incentive Program	111		707,984						
25	High Performance New Construction	1		2,786	1		791			
Totals		618		2,507,907	1,283		6,196,195	928		4,496,143
								105		680,569

Note: Persistence of results and adjustments is as reported by the IESO.

**Table A-2: Percentage allocation of load by rate class for the previous service territories of Chatham-Kent Hydro and Middlesex Power Distribution Corporation for 2013**

Chatham-Kent Hydro										
	Residential	GS < 50 kW	GS 50 to 999 kW	GS 1,000 TO 4,999 kW	Intermediate with Self Generation	Unmetered Scattered Load	Standby Power	Sentinel Lighting	Street Lighting	Microfit Generator
Allocation	77%	79%	79%	79%	100%	74%	100%	89%	79%	
Middlesex Power Distribution Corporation										
	Residential	GS < 50 kW	GS 50 to 4,999 kW	Large Use		Unmetered Scattered Load		Sentinel Lighting	Street Lighting	MicroFIT Generator
Allocation	21%	17%	21%	100%		26%		11%	19%	

Note: The percentage allocation for each rate class by previous service territory is based on the proportion of Entegrus' total loss-adjusted billed kWh or billed kW.



Table A-3: Percentage allocation of load by rate class for the previous service territories of Chatham-Kent Hydro and Middlesex Power Distribution Corporation for 2014

Chatham-Kent Hydro										
	Residential	GS < 50 kW	GS 50 to 999 kW	GS 1,000 TO 4,999 kW	Intermediate with Self Generation	Unmetered Scattered Load	Standby Power	Sentinel Lighting	Street Lighting	Microfit Generator
Allocation	78%	81%	74%	100%	100%	74%	100%	89%	78%	0%
Middlesex Power Distribution Corporation										
	Residential	GS < 50 kW	GS 50 to 4,999 kW	Large Use		Unmetered Scattered Load		Sentinel Lighting	Street Lighting	MicroFIT Generator
Allocation	20%	16%	26%	100%		26%		11%	19%	0%

Note: The percentage allocation for each rate class by previous service service territory is based on the proportion of Entegrus' total loss-adjusted billed kWh or billed kW.

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## Appendix B. CDM results breakdown by rate class

Table B-1: Percentage allocation by rate class for 2011 results and adjustments for Chatham-Kent Hydro

#	Initiative	Residential	GS < 50 kW	GS 50 to 999 kW	GS 1,000 TO 4,999 kW	Intermediate with Self Generation	Unmetered Scattered Load	Standby Power	Sentinel Lighting	Street Lighting	Microfit Generator
<b>Consumer Program</b>											
1	Appliance Retirement	100%									
2	Appliance Exchange	100%									
3	HVAC Incentives	100%									
4	Conservation Instant Coupon Booklet	100%									
5	Bi-Annual Retailer Event	100%									
6	Retailer Co-op	100%									
7	Residential Demand Response	100%									
8	Residential New Construction	100%									
<b>Business Program</b>											
9	Efficiency: Equipment Replacement		51%	49%							
10	Direct Install Lighting		100%								
11	Existing Building Commissioning Incentive										
12	New Construction and Major Renovation Incentive										
13	Energy Audit										
14	Commercial Demand Response (part of the Residential program schedule)										
15	Demand Response 3 (part of the Industrial program schedule)										
<b>Industrial Program</b>											
16	Process & System Upgrades										
17	Monitoring & Targeting										
18	Energy Manager										
19	Efficiency: Equipment Replacement Incentive (part of the C&I program schedule)			93%	7%						
20	Demand Response 3										
<b>Home Assistance Program</b>											
21	Home Assistance Program	100%									
<b>Pre-2011 Programs completed in 2011</b>											
22	Electricity Retrofit Incentive Program		29%	71%							
23	High Performance New Construction			100%							

Source: Entegrus

Table B-2: Percentage allocation by rate class for 2012 results and adjustments for Chatham-Kent Hydro

#	Initiative	Residential	GS < 50 kW	GS 50 to 999 kW	GS 1,000 TO 4,999 kW	Intermediate with Self Generation	Unmetered Scattered Load	Standby Power	Sentinel Lighting	Street Lighting	Microfit Generator
<b>Consumer Program</b>											
1	Appliance Retirement	100%									
2	Appliance Exchange	100%									
3	HVAC Incentives	100%									
4	Conservation Instant Coupon Booklet	100%									
5	Bi-Annual Retailer	100%									
6	Retailer Co-Op	100%									
7	Residential Demand Response	100%									
8	Residential Demand Response (IHD)	100%									
9	Residential New Construction	100%									
<b>Business Program</b>											
10	Retrofit		56%	44%							
11	Direct Install Lighting		100%								
12	Building Commissioning										
13	New Construction										
14	Energy Audit										
15	Small Commercial Demand Response (switch/pstat)										
16	Small Commercial Demand Response (IHD)										
17	Demand Response 3										
<b>Industrial Program</b>											
18	Process & System Upgrades										
19	Monitoring & Targeting										
20	Energy Manager				100%						
21	Retrofit		1%	8%	75%	16%					
22	Demand Response 3										
<b>Home Assistance Program</b>											
23	Home Assistance Program	100%									

Source: Entegrus

Table B-3: Percentage allocation by rate class for 2013 results and adjustments for Chatham-Kent Hydro

#	Initiative	Residential	GS < 50 kW	GS 50 to 999 kW	GS 1,000 TO 4,999 kW	Intermediate with Self Generation	Unmetered Scattered Load	Standby Power	Sentinel Lighting	Street Lighting	Microfit Generator
<b>Consumer Program</b>											
1	Appliance Retirement	100%									
2	Appliance Exchange	100%									
3	HVAC Incentives	100%									
4	Conservation Instant Coupon Booklet	100%									
5	Bi-Annual Retailer Event	100%									
6	Retailer Co-Op	100%									
7	Residential Demand Response (switch/pstat)	100%									
8	Residential Demand Response (IHD)	100%									
9	Residential New Construction	100%									
<b>Business Program</b>											
10	Retrofit		33%	54%	13%	0.3%					
11	Direct Install Lighting		100%								
12	Building Commissioning			100%							
13	New Construction			100%							
14	Energy Audit			100%							
15	Small Commercial Demand Response (switch/pstat)										
16	Small Commercial Demand Response (IHD)		100%								
17	Demand Response 3										
<b>Industrial Program</b>											
18	Process & System Upgrades					100%					
19	Monitoring & Targeting										
20	Energy Manager					100%					
21	Retrofit		50%	50%							
22	Demand Response 3										
<b>Home Assistance Program</b>											
23	Home Assistance Program	100%									

Source: Entegrus

Table B-4: Percentage allocation by rate class for 2014 results for Chatham-Kent Hydro

#	Initiative	Residential	GS < 50 kW	GS 50 to 999 kW	GS 1,000 TO 4,999 kW	Intermediate with Self Generation	Unmetered Scattered Load	Standby Power	Sentinel Lighting	Street Lighting	Microfit Generator
<b>Consumer Program</b>											
1	Appliance Retirement	100%									
2	Appliance Exchange	100%									
3	HVAC Incentives	100%									
4	Conservation Instant Coupon Booklet	100%									
5	Bi-Annual Retailer Event	100%									
6	Retailer Co-Op	100%									
7	Residential Demand Response (switch/pstat)	100%									
8	Residential Demand Response (IHD)	100%									
9	Residential New Construction	100%									
<b>Business Program</b>											
10	Retrofit		15%	68%	2%						
11	Direct Install Lighting		100%								
12	Building Commissioning			100%							
13	New Construction			100%							
14	Energy Audit			100%							
15	Small Commercial Demand Response (switch/pstat)										
16	Small Commercial Demand Response (IHD)										
17	Demand Response 3			100%							
<b>Industrial Program</b>											
18	Process & System Upgrades					100%					
19	Monitoring & Targeting										
20	Energy Manager					100%					
21	Retrofit										
22	Demand Response 3			28%		58%					
<b>Home Assistance Program</b>											
23	Home Assistance Program	100%									
<b>Other</b>											
29	Program Enabled Savings			100%							

Source: Entegrus. Rate class allocation percentage totals may not add up to 100% in cases where results are allocated to rate classes across rate zones based on specific project results. The total for both rate zones will add up to 100%.

Table B-5: Impact of CDM on load in 2013 by rate class for 2013 adjustments for Chatham-Kent Hydro

#	Initiative	Residential	GS < 50 kW	GS 50 to 999 kW	GS 1,000 TO 4,999 kW	Intermediate with Self Generation	Unmetered Scattered Load	Standby Power	Sentinel Lighting	Street Lighting	Microfit Generator
	Units	kWh	kWh	kW	kW	kW	kWh	kW	kW	kW	NA
<b>Consumer Program</b>											
1	Appliance Retirement										
2	Appliance Exchange										
3	HVAC Incentives	7,919									
4	Conservation Instant Coupon Booklet	131									
5	Bi-Annual Retailer Event										
6	Retailer Co-Op										
7	Residential Demand Response (switch/pstat)										
8	Residential Demand Response (IHD)										
9	Residential New Construction										
<b>Business Program</b>											
10	Retrofit		127,020	393	95	3					
11	Direct Install Lighting										
12	Building Commissioning										
13	New Construction										
14	Energy Audit			167							
15	Small Commercial Demand Response (switch/pstat)										
16	Small Commercial Demand Response (IHD)										
17	Demand Response 3										
<b>Industrial Program</b>											
18	Process & System Upgrades										
19	Monitoring & Targeting										
20	Energy Manager					4					
21	Retrofit										
22	Demand Response 3										
<b>Home Assistance Program</b>											
23	Home Assistance Program	59,585									
<b>Total</b>		<b>67,635</b>	<b>127,020</b>	<b>560</b>	<b>95</b>	<b>7</b>					

Note: Impact on load is calculated from the 2013 adjustments to net incremental peak demand or net incremental savings in Table 2 from the IESO (Appendix A). The demand or savings results are used, depending on how that rate class is billed for distribution service, and the Entegrus rate class load totals are allocated by rate zone based on the percentages in Table A-2 and by rate class based on the percentages in Table B-3. Where billing is by monthly demand (kW), the annual demand is multiplied by the number of months they are estimated to apply to for determining annual load impacts.

Table B-6: Impact of CDM on load in 2014 by rate class from the persistence of 2011-2013 program results (including adjustments) for Chatham-Kent Hydro

#	Initiative	Residential	GS < 50 kW	GS 50 to 999 kW	GS 1,000 TO 4,999 kW	Intermediate with Self Generation	Unmetered Scattered Load	Standby Power	Sentinel Lighting	Street Lighting	Microfit Generator
	Units	kWh	kWh	kW	kW	kW	kWh	kW	kW	kW	NA
<b>Consumer Program</b>											
1	Appliance Retirement	281,902									
2	Appliance Exchange	16,313									
3	HVAC Incentives	881,300									
4	Conservation Instant Coupon Booklet	160,414									
5	Bi-Annual Retailer Event	429,878									
6	Retailer Co-Op										
7	Residential Demand Response (switch/pstat)										
8	Residential Demand Response (IHD)										
9	Residential New Construction										
<b>Business Program</b>											
10	Retrofit		3,010,083	6,124	636	19					
11	Direct Install Lighting		1,101,411								
12	Building Commissioning										
13	New Construction										
14	Energy Audit			167							
15	Small Commercial Demand Response (switch/pstat)										
16	Small Commercial Demand Response (IHD)										
17	Demand Response 3										
<b>Industrial Program</b>											
18	Process & System Upgrades										
19	Monitoring & Targeting										
20	Energy Manager				1,363	1,219					
21	Retrofit			116	9						
22	Demand Response 3										
<b>Home Assistance Program</b>											
23	Home Assistance Program	817,553									
<b>Pre-2011 Programs completed in 2011</b>											
24	Electricity Retrofit Incentive Program		172,716	784							
25	High Performance New Construction			7							
<b>Total</b>		<b>2,587,360</b>	<b>4,284,210</b>	<b>7,198</b>	<b>2,009</b>	<b>1,238</b>					

Note: Impact on load is calculated from the persistence of 2011-2013 results and adjustments into 2014 in Table A-1. The demand or savings results are used, depending on how that rate class is billed for distribution service, and the Entegrus rate class load totals are allocated by rate zone based on the percentages in Table A-3 and by rate class based on the percentages in Tables B-1, B-2, and B-3. Results and adjustments for 2011 were provided by the OPA for Chatham-Kent Hydro and Middlesex Power Distribution separately, but are shown consolidated in Table A-1 for consistency. Where billing is by monthly demand (kW), the annual demand is multiplied by the number of months they are estimated to apply to for determining annual load impacts.



Table B-7: Impact of CDM on load by rate class for 2014 programs for Chatham-Kent Hydro

#	Initiative	Residential	GS < 50 kW	GS 50 to 999 kW	GS 1,000 TO 4,999 kW	Intermediate with Self Generation	Unmetered Scattered Load	Standby Power	Sentinel Lighting	Street Lighting	Microfit Generator
	Units	kWh	kWh	kW	kW	kW	kWh	kW	kW	kW	NA
<b>Consumer Program</b>											
1	Appliance Retirement	64,492									
2	Appliance Exchange	18,428									
3	HVAC Incentives	268,576									
4	Conservation Instant Coupon Booklet	158,584									
5	Bi-Annual Retailer Event	692,205									
6	Retailer Co-Op										
7	Residential Demand Response (switch/pstat)										
8	Residential Demand Response (IHD)										
9	Residential New Construction										
<b>Business Program</b>											
10	Retrofit		753,864	6,838	218						
11	Direct Install Lighting		317,631								
12	Building Commissioning										
13	New Construction										
14	Energy Audit										
15	Small Commercial Demand Response (switch/pstat)										
16	Small Commercial Demand Response (IHD)										
17	Demand Response 3			141							
<b>Industrial Program</b>											
18	Process & System Upgrades					3,996					
19	Monitoring & Targeting										
20	Energy Manager					271					
21	Retrofit										
22	Demand Response 3			567		1,180					
<b>Home Assistance Program</b>											
23	Home Assistance Program	134,191									
<b>Other</b>											
29	Program Enabled Savings			397							
<b>Total</b>		<b>1,336,477</b>	<b>1,071,495</b>	<b>7,943</b>	<b>218</b>	<b>5,447</b>					

Note: Impact on load is calculated from net incremental peak demand or net incremental savings in Table 1 from the IESO (Appendix A). The demand or savings results are used, depending on how that rate class is billed for distribution service, and the Entegrus rate class load totals are allocated by rate zone based on the percentages in Table A-3 and by rate class based on the percentages in Table B-4. Where billing is by monthly demand (kW), the annual demand is multiplied by the number of months they are estimated to apply to for determining annual load impacts.

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## Appendix C. Lost revenue

**Table C-1: Distribution rates that impact lost revenue for each rate class for Chatham-Kent Hydro**

<b>Rate class</b>	<b>Billing unit</b>	<b>2013</b>	<b>2014</b>
Residential	kWh	0.0083	0.0085
GS < 50 kW	kWh	0.0112	0.0114
GS 50 to 999 kW	kW	3.3407	3.3908
GS 1,000 TO 4,999 kW	kW	4.5439	4.6120
Intermediate with Self Generation	kW	3.3599	3.4073
Unmetered Scattered Load	kWh	0.0007	0.0006
Standby Power	kW		
Sentinel Lighting	kW	0.3829	0.4161
Street Lighting	kW	1.1529	1.1897
Microfit Generator	NA		

Notes: Distribution rates are from OEB approved rate schedules averaged from the rate year to the calendar year. Only the Distribution Volumetric Rate and the Rate Rider for Application of Tax Change are used.

**Table C-2: Lost revenues in 2013 from 2013 adjustments and in 2014 from 2011-2014 results and adjustments by rate class for Chatham-Kent Hydro**

<b>Year of lost revenue</b>	<b>Basis for loss</b>	<b>Residential</b>	<b>GS &lt; 50 kW</b>	<b>GS 50 to 999 kW</b>	<b>GS 1,000 TO 4,999 kW</b>	<b>Intermediate with Self Generation</b>	<b>Total</b>
2013	2013 adjustments	\$561.37	\$1,422.62	\$1,871.98	\$430.45	\$23.63	\$4,310.04
	2011 persistence	\$7,181.21	\$5,827.37	\$4,861.78	\$40.33		\$17,910.68
	2012 persistence	\$5,828.33	\$29,723.30	\$10,013.50	\$6,287.44		\$51,852.57
2014	2013 persistence	\$8,983.03	\$13,289.33	\$9,530.76	\$2,935.53	\$4,217.87	\$38,956.51
	2014 results	\$11,360.06	\$12,215.04	\$26,933.10	\$1,003.70	\$18,561.11	\$70,073.00
<b>Total</b>		<b>\$33,913.98</b>	<b>\$62,477.66</b>	<b>\$53,211.11</b>	<b>\$10,697.44</b>	<b>\$22,802.60</b>	<b>\$183,102.80</b>

Notes: Values are the product of the actual lost loads (Tables B-5, B-6, and B-7), and the rates (Table C-1) for each rate class.  
There is no lost revenue associated with rate classes not included in this table.

Table C-3: Monthly carrying charges by rate class for Chatham-Kent Hydro

Month	Residential	GS < 50 kW	GS 50 to 999 kW	GS 1,000 TO 4,999 kW	Intermediate with Self Generation	Total
Jan-13						
Feb-13	\$0.06	\$0.15	\$0.19	\$0.04	\$0.00	\$0.44
Mar-13	\$0.11	\$0.29	\$0.38	\$0.09	\$0.00	\$0.88
Apr-13	\$0.17	\$0.44	\$0.57	\$0.13	\$0.01	\$1.32
<b>Total for Rate year 2012</b>	<b>\$0.34</b>	<b>\$0.87</b>	<b>\$1.15</b>	<b>\$0.26</b>	<b>\$0.01</b>	<b>\$2.64</b>
May-13	\$0.23	\$0.58	\$0.76	\$0.18	\$0.01	\$1.76
Jun-13	\$0.29	\$0.73	\$0.96	\$0.22	\$0.01	\$2.20
Jul-13	\$0.34	\$0.87	\$1.15	\$0.26	\$0.01	\$2.64
Aug-13	\$0.40	\$1.02	\$1.34	\$0.31	\$0.02	\$3.08
Sep-13	\$0.46	\$1.16	\$1.53	\$0.35	\$0.02	\$3.52
Oct-13	\$0.52	\$1.31	\$1.72	\$0.40	\$0.02	\$3.96
Nov-13	\$0.57	\$1.45	\$1.91	\$0.44	\$0.02	\$4.40
Dec-13	\$0.63	\$1.60	\$2.10	\$0.48	\$0.03	\$4.84
Jan-14	\$0.69	\$1.74	\$2.29	\$0.53	\$0.03	\$5.28
Feb-14	\$4.09	\$7.98	\$7.53	\$1.58	\$2.35	\$23.53
Mar-14	\$7.50	\$14.21	\$12.77	\$2.62	\$4.68	\$41.78
Apr-14	\$10.90	\$20.44	\$18.02	\$3.67	\$7.01	\$60.04
<b>Total for Rate year 2013</b>	<b>\$26.96</b>	<b>\$53.95</b>	<b>\$53.23</b>	<b>\$11.30</b>	<b>\$14.23</b>	<b>\$159.67</b>
May-14	\$14.31	\$26.67	\$23.26	\$4.72	\$9.33	\$78.29
Jun-14	\$17.71	\$32.91	\$28.50	\$5.77	\$11.66	\$96.54
Jul-14	\$21.12	\$39.14	\$33.74	\$6.82	\$13.98	\$114.79
Aug-14	\$24.52	\$45.37	\$38.98	\$7.86	\$16.31	\$133.04
Sep-14	\$27.93	\$51.60	\$44.22	\$8.91	\$18.63	\$151.29
Oct-14	\$31.33	\$57.84	\$49.46	\$9.96	\$20.96	\$169.55
Nov-14	\$34.74	\$64.07	\$54.70	\$11.01	\$23.28	\$187.80
Dec-14	\$38.14	\$70.30	\$59.94	\$12.06	\$25.61	\$206.05
Jan-15	\$41.54	\$76.54	\$65.18	\$13.10	\$27.93	\$224.30
Feb-15	\$41.54	\$76.54	\$65.18	\$13.10	\$27.93	\$224.30
Mar-15	\$41.54	\$76.54	\$65.18	\$13.10	\$27.93	\$224.30
Apr-15	\$31.09	\$57.27	\$48.78	\$9.81	\$20.90	\$167.84
<b>Total for Rate year 2014</b>	<b>\$392.47</b>	<b>\$728.73</b>	<b>\$630.36</b>	<b>\$127.52</b>	<b>\$258.68</b>	<b>\$2,137.76</b>
May-15	\$31.09	\$57.27	\$48.78	\$9.81	\$20.90	\$167.84
Jun-15	\$31.09	\$57.27	\$48.78	\$9.81	\$20.90	\$167.84
Jul-15	\$31.09	\$57.27	\$48.78	\$9.81	\$20.90	\$167.84
Aug-15	\$31.09	\$57.27	\$48.78	\$9.81	\$20.90	\$167.84
Sep-15	\$31.09	\$57.27	\$48.78	\$9.81	\$20.90	\$167.84
Oct-15	\$31.09	\$57.27	\$48.78	\$9.81	\$20.90	\$167.84
Nov-15	\$31.09	\$57.27	\$48.78	\$9.81	\$20.90	\$167.84
Dec-15	\$31.09	\$57.27	\$48.78	\$9.81	\$20.90	\$167.84
Jan-16	\$31.09	\$57.27	\$48.78	\$9.81	\$20.90	\$167.84
Feb-16	\$31.09	\$57.27	\$48.78	\$9.81	\$20.90	\$167.84
Mar-16	\$31.09	\$57.27	\$48.78	\$9.81	\$20.90	\$167.84
Apr-16	\$31.09	\$57.27	\$48.78	\$9.81	\$20.90	\$167.84
<b>Total to April 30, 2016</b>	<b>\$765.52</b>	<b>\$1,415.99</b>	<b>\$1,215.68</b>	<b>\$245.19</b>	<b>\$509.51</b>	<b>\$4,151.89</b>

Note: Carrying charges are simple interest (not compound) calculated using rates specified by the OEB at: <http://www.ontarioenergyboard.ca/OEB/Industry/Rules+and+Requirements/Rules+Codes+Guidelines+and+Forms/Prescribed+Interest+Rates>  
Annual savings are assumed to be distributed equally over the year and carrying charges are applied to the balance in the account each month.

There are no carrying charges associated with rate classes not included in this table.





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# **ATTACHMENT B**

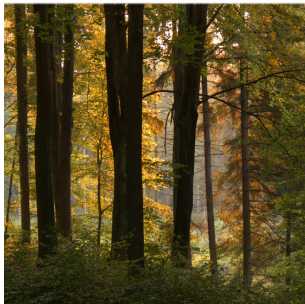
## SMP LRAMVA Reporting

Prepared by

IndEco Strategic Consulting Inc.



## Entegrus (MPDC) 2014 LRAMVA





# Entegrus (MPDC) lost revenue related to Conservation and Demand Management

*2014*



This document was prepared for Entegrus Powerlines by IndEco Strategic Consulting Inc.

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IndEco report B3856 (MPDC 2014)

11 November 2015

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## Introduction

The Lost Revenue Adjustment Mechanism (LRAM) was developed to remove the disincentive to electricity local distribution companies (LDCs) from conservation and demand management (CDM) programs. CDM programs are designed to provide energy savings and peak demand reductions for the customers of LDCs, which would directly impact the LDC's revenue. The LRAM allows LDCs to be compensated for any lost revenue that may have resulted from CDM programs the LDC offers to its customers.

For the 2011-2014 CDM period, the Ontario Energy Board (OEB) has authorized LDCs to establish an LRAM variance account (LRAMVA) to capture the impact of CDM programs on the revenue of LDCs. The variance in the LRAMVA is between the lost revenue due to independently verified load impacts of CDM and the lost revenue from any CDM impacts an LDC included in the LDC's load forecast.<sup>1</sup>

Entegrus Powerlines is an amalgamation of Middlesex Power Distribution Corporation (MPDC) with Chatham-Kent Hydro that came into effect in 2012. Entegrus (Chatham-Kent) and Entegrus (MPDC) will be dealt with separately for LRAMVA purposes, as they each have different rates and rate classes.

Entegrus contracted with the Ontario Power Authority (OPA, which has now been merged into the Independent Electricity System Operator) to offer a suite of CDM programs to customers in a variety of rate classes for the 2011-2014 period. Appendix A of the CDM Guidelines shows that LDCs are entitled to claim lost revenues from 2014 programs and persisting losses from 2011–2013 programs in 2014 as part of their 2016 rate applications.

Entegrus submitted a claim for lost revenues from 2013 programs in its 2015 Incentive Regulation Mechanism (IRM) application. This report accounts for lost revenues resulting from CDM programs in 2014 and adjustments to 2013 CDM results provided with the 2014 final results in September 2015. Previous lost revenues were dealt with in earlier proceedings. This report involves a determination of the variance account balance for the following revenue losses:

- Lost revenues in 2013 related to adjustments to savings from programs offered in 2013,
- Lost revenues in 2014 related to programs offered in 2011,
- Lost revenues in 2014 related to programs offered in 2012,
- Lost revenues in 2014 related to programs offered in 2013, and
- Lost revenues in 2014 related to programs offered in 2014.

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<sup>1</sup> *Guidelines for Electricity Distributor Conservation and Demand Management*. Ontario Energy Board. April 26, 2012 (EB-2012-0003).

The carrying charges on the above lost revenues through April 2016 are also reported.



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## Methodology

In principle, the determination of lost revenues is a simple calculation:

$$LR = (\text{CDM results} - \text{CDM results in the load forecast}) * \text{rate}$$

In practice, it is somewhat more complicated than that because of the limitations of the information available to calculate CDM results, the different time periods of results data and the rate year, and the need to determine carrying charges on the lost revenues.

### *CDM results*

From 2011 through 2014, Entegrus (MPDC) offered provincial programs that were offered in partnership with the Independent Electricity System Operator (IESO). Entegrus (MPDC) did not offer custom programs beyond the IESO programs.

### *IESO evaluation results*

The IESO performs evaluations of all of its programs, which examine gross energy savings from the programs, and the net-to-gross ratio (NTGR), and then from those calculates net energy savings by initiative within program group (residential, business, industrial and low-income). Peak load reductions are also calculated, and reported in the same way.

Provincial results are allocated to individual LDCs based on each LDC's individual performance where possible, or through an allocation process.

The IESO reports energy savings and peak demand reductions, by initiative in the current year, adjustments to the previous year, based on updated validation, and contribution to total savings or reductions to the end of the 2011 to 2014 period. The savings and demand reductions for a particular year for a number of programs persist in the following years up to and including 2014. The savings and demand reductions for demand response programs do not persist beyond the year in which those particular savings and demand reductions occur.

For some programs, savings or demand reductions in a particular year persist into subsequent years, but do not persist fully through 2014. In these cases, the IESO was requested to provide estimates by year of the persistence of savings or reductions in each year.

These are the best, most definitive and defensible estimates of results associated with these programs, and incorporate the most appropriate estimates of results from the measures installed.

However, these data have some limitations, and require some adjustments for use in lost revenue calculations.

### *Allocating results to rate classes*

The IESO reports results by 'program', within four main programs: residential, business, industrial and low-income. These only partially map onto rate classes. For initiatives that apply to more than one rate class, Entegrus staff estimated the split by rate class, drawing on participant-specific information where available.

### *Application of Reported Results*

As previously mentioned, the IESO reports both energy savings and reductions in demand. Depending on the rate class, distribution revenue is based on either kilowatt-hours used, or the customer's monthly peak kilowatt use. For rate classes where the customer is charged for distribution by energy use (kWh), the IESO reported energy savings are used to calculate lost revenues related to CDM results.

For customer classes where the LDC charges for distribution based on the customer's peak monthly demand (kW), the demand reductions in the IESO report may not be realized in every month. For initiatives like lighting upgrades in businesses operating during normal business hours the demand savings are likely to be maintained throughout the year, including during the customer's monthly peaks. In the case of demand response programs, in particular Demand Response 3 (DR3), the demand reduction may only apply to certain months in the year. These considerations have been factored into the lost revenue calculations.

There have been arguments advanced around the uncertainty regarding the impact of DR3 program results on LDC revenues. However, the OEB has considered these arguments and has been consistent in recent rate cases in ruling that the IESO's analyses with respect to CDM results may be used to estimate lost revenues, including those related to DR3 programs.<sup>3</sup>

### *Load reductions accounted for in the load forecast*

In recent years, LDCs have tried to account for load losses due to CDM programs in their load forecasts, submitted as part of their Cost of Service applications. These forecasted reductions need to be deducted from load losses attributable to CDM programs, to determine the final impact of CDM on revenues. That is, the impact is the *variance* between the results accounted for in the load forecast and the results attributable to the programs.

### *Overall impact of CDM on load, by rate class*

The overall impact of CDM energy savings and demand reductions on load is calculated from the IESO energy savings and peak demand reductions, allocated by rate class. Finally the difference is calculated between the overall estimated impact on loads and the load reductions

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<sup>3</sup> See PowerStream 2015 rate decision, EB-2014-0108, pp. 5-6.

attributable to CDM that were captured in the most recent load forecast.

### *Distribution rates*

Lost revenues for the LDC associated with CDM arise from reductions in the volumetric distribution rate. Most other rate components (e.g. service charges, global adjustment, transmission charges) are either fixed charges, or are just pass-throughs for the utility, so do not affect the LDC's revenues. An exception is for certain rate riders related to taxes, and these are added to the volumetric distribution charges, where applicable.

For most electricity distribution utilities in Ontario, including Entegrus (MPDC), distribution rates are set for the period from 1 May to 30 April of the next year. CDM results are reported for the calendar year, so average rates for the calendar year need to be calculated. For simplicity, the average rate is estimated based on the rate being four twelfths of the previous year's rate (for January through April), and eight twelfths of the current year's rate (for May through December).

### *Lost revenues variance*

Lost revenues in a particular rate class are the product of the savings or demand reductions in that class, less what was accounted for in the load forecast, multiplied by the average rate for that class in the calendar year for which the energy savings or demand reductions were reported.<sup>5</sup> The variance is the difference between these lost revenues and the quantity of CDM in the load forecast.

Because these revenues are lost throughout the year, and are only recovered through rate riders in subsequent years, the Ontario Energy Board has permitted the LDCs to claim carrying charges on these lost revenues at a rate prescribed by the OEB, and published on the Board's website. The carrying charges are simple interest, not compounded and are calculated on the monthly variance account opening balance. Because the IESO final results estimates are reported annually, and monthly estimates are not available, the incremental results are assumed to be equally distributed across the months. So 1/12 of the annual results are allocated to January, and 12/12 of the annual results to December.

Carrying charges accrue from the time of the results, until disposition.

These lost revenues are reported by the LDC in its financial statements in Account 1568, and the associated rate class-specific sub-accounts.

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<sup>5</sup> Where distribution rates are monthly rates for the peak kW in that month, the annual loss of revenue is the monthly rate times the number of months it applies to – usually twelve.

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## Results

Following the methodology described above, lost revenues were calculated for Entegrus (MPDC).

### *CDM results*

#### *IESO evaluation results*

CDM results reported by the IESO are in Appendix A. The Appendix consists of the following tables:

- The verified final 2011, 2012, 2013, and 2014 results for Entegrus as a whole are shown in Table 1; and
- The adjustments to verified final 2011, 2012, and 2013 results for Entegrus as a whole are shown in Table 2.<sup>6</sup>

The gross results were provided by the IESO, but are not included in this report, as only net results are relevant for the purposes of estimating lost revenues.

Table A-1 in Appendix A shows the persistence of 2011, 2012, and 2013 CDM program results and adjustments into 2014. The IESO has provided Entegrus with persistence data for all results and adjustments. Persistence values for some programs were missing for the 2013 adjustments and the updates to 2012 adjustments provided with the 2014 final results. The missing values were estimated by applying the persistence decline rate for the same program during the same year. If the persistence values for the same program during that year were unavailable, the persistence decline rate of the same program from a different year was used instead. Thus, the persistence of 2013 adjustments into 2014 was estimated by multiplying the 2013 adjustment by the persistence decline rate of 2013 results for the same program into 2014.

The IESO provided 2011 results for Chatham-Kent Hydro and Middlesex Power Distribution Corporation separately, but provided 2012, 2013, and 2014 results and 2011, 2012, and 2013 adjustments for Entegrus as a whole. As the subsets of Entegrus' service territory that were previously Chatham-Kent Hydro and Middlesex Power Distribution Corporation have different rate classes and rates, they must be handled as separate rate zones for lost revenue purposes. The percentages of load in each rate class for each year were used to allocate the results and adjustments between the previous service territories of Chatham-Kent Hydro and Middlesex Power Distribution Corporation. The percentage allocation of load (in kW or kWh, depending on the billing units of each rate class) by rate class for the

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<sup>6</sup> *Verified 2011-2014 Final Results Report for Entegrus*. Independent Electricity System Operator. September 1, 2015.

previous service territories of Chatham-Kent Hydro and Middlesex Power Distribution Corporation is shown in Tables A-2 (2013) and A-3 (2014) in Appendix A. Where rate classes match, the totals do not always add up to 100%, as Entegrus also includes two very small additional amalgamated previous service territories of Dutton and Newbury. The populations in both Dutton and Newbury are so small that it was assumed that they did not significantly contribute to CDM results.

### *Street lighting project*

Between August 2014 and October 2014, the Town of Parkhill undertook a project under the Retrofit Program to retrofit streetlights to a more energy efficient light emitting diode (LED) technology. The retrofit was undertaken incrementally over the course of the project. Entegrus (MPDC) worked with the Town of Parkhill to calculate the reduction in load from street lighting upgrades on a regular basis over the course of the project.

The IESO has included the calculated kilowatt hours (kWh) of energy savings from the street lighting project in Entegrus' 2014 results. These values are included in the table below:

<b>Year</b>	<b>Gross savings (kWh)</b>	<b>Net to gross ratio</b>	<b>Net savings (kWh)</b>
2014	26,806	0.73	19,568

The street lighting account is billed based on kilowatts (kW) of demand. The actual billed kW for December 2014 and the associated reduction from the November 2014 baseline value are shown in the table below:

<b>Month</b>	<b>Billed kW</b>	<b>Gross energy savings (kW)</b>	<b>Net to gross ratio</b>	<b>Net energy savings (kW)</b>
Nov-14	51.6			
Dec-14	22.49	29.11	0.72	20.96
<b>2014 Total</b>				<b>20.96</b>

As the street lighting rate class is billed by kW, the calculated kWh savings from the retrofit project do not impact Entegrus' revenue. Thus, the calculated kWh of savings have been manually removed from the 2014 results for lost revenue calculations. The actual lost revenue from the street lighting retrofit project have been calculated directed by multiplying the demand reduction from the project each month by the appropriate rate.

### *Allocating results to rate classes*

Entegrus staff provided information on the allocation of results to rate classes. In most cases, the allocation is straightforward. Initiatives that can span multiple rate classes include Retrofit, Building Commissioning, New Construction, Energy Audit, Demand Response 3, Process & Systems Upgrades, Monitoring & Targeting, Energy Manager, Electricity Retrofit Incentive Program and High Performance New Construction. No allocation was provided for programs for which Entegrus (MPDC) has no program results.

Entegrus (MPDC) bills customers in different rate classes using different volumetric units, either kilowatt hours (kWh), or customer peak monthly kilowatts (kW). The rate classes (and billing units) for Entegrus (MPDC) are:

- Residential (kWh)
- GS <50 kW(kWh)
- GS 50 to 4,999 kW (kW)
- Large Use (kW)
- Unmetered Scattered Load (kWh)
- Sentinel Lighting (kW)
- Street Lighting (kW)
- MicroFIT Generator (N/A).

Table B-1 in Appendix B shows the percentage allocation by rate class for 2011 results and adjustments. Table B-2 in Appendix B shows the percentage allocation by rate class for 2012 results and adjustments. Table B-3 in Appendix B shows the percentage allocation by rate class for 2013 results and adjustments. Table B-4 in Appendix B shows the percentage allocation by rate class for 2014 results.

### *Load reductions accounted for in the load forecast*

Entegrus (MPDC)'s last cost of service application was filed in 2006. The load forecast associated with that application did not account for load losses from 2011 – 2014 CDM programs.

### *Overall impact of CDM on load, by rate class*

Multiplying the energy savings or demand reduction reported for Entegrus (MPDC) for each program by the allocation by rate class provides the impact on load of that CDM program within the appropriate rate class. The sum of the energy savings and demand reductions for all of the programs for each rate class, with adjustments for results that do not affect revenue provides the overall impact of CDM on load by rate class.

Table B-5 in Appendix B shows the impact of CDM on load by rate class in 2013 from 2013 adjustments.

Table B-6 in Appendix B shows the persisting impact of CDM on load by rate class in 2014 from programs in 2011-2013.

Table B-7 in Appendix B shows the impact of CDM on load by rate class in 2014 from 2014 programs.

### *Distribution rates*

The distribution rates that impact lost revenue for each rate class for Entegrus (MPDC) are shown in Table C-1 in Appendix C. The distribution rates for the period from 1 May of each year to 30 April of the next year are pro-rated by number of months to each calendar year in the 2013 to 2014 time period.

### *Lost revenues*

The lost revenues for 2013 and 2014 by rate class for Entegrus (MPDC) calculated from adjustments to 2013 results, persistence into 2014 from 2011-2013 program results, and final 2014 CDM program results are shown in Table C-2 in Appendix C. The lost revenue for 2013 is based on the adjustments to 2013 CDM program results allocated by rate class and multiplied by the 2013 rate for that rate class. The lost revenue for 2014 is based on the 2014 CDM program results plus the persistence of the 2011 to 2013 program results and adjustments in 2014 allocated by rate class and multiplied by the 2014 rate for that rate class. The breakdown of these amounts by rate class is also shown in Table C-2.

This report accounts for lost revenues resulting from 2013 adjustments to results in 2013, results in 2014 from 2014 programs, and results persisting in 2014 from programs delivered in 2011, 2012 and 2013. Previous lost revenues were dealt with in earlier proceedings. The lost revenue for 2014 and 2013 is based on final verified results provided by the IESO.

### *Carrying charges*

The monthly carrying charges by rate class on Entegrus (MPDC)'s lost revenue variance are shown in Table C-3 in Appendix C. The carrying charges are reported monthly, from the time the lost revenues resulted, through to April 30, 2016.

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## Conclusions

The LRAMVA balance at the end of December 2014 for Entegrus (MPDC) that includes results from CDM programs in 2014 and adjustments to 2013 results in 2013 is \$24,869.80. The total carrying charges on this LRAMVA balance accumulated to April 30, 2016 are \$564.49. These balances are attributable to individual rate classes according to the following table:

Rate class	LRAMVA	Carrying charges	Total
Residential	\$14,369.12	\$324.65	\$14,693.77
GS < 50 kW	\$3,701.04	\$84.58	\$3,785.62
GS 50 to 4,999 kW	\$6,735.99	\$153.56	\$6,889.55
Large Use	\$51.34	\$1.24	\$52.57
Street Lighting	\$12.32	\$0.46	\$12.78
<b>Totals</b>	<b>\$24,869.80</b>	<b>\$564.49</b>	<b>\$25,434.29</b>

NOTE: There are no LRAMVA or carrying charge values associated with rate classes not included in this table.



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## Appendix A.CDM results reported by the IESO

Table 1: ENTEGRUS Initiative and Program Level Net Savings by Year

Initiative	Unit	Incremental Activity (new program activity occurring within the specified reporting period)				Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)				Program-to-Date Verified Progress to Target (excludes DR)	
		2011*	2012*	2013*	2014	2011	2012	2013	2014	2011	2012	2013	2014	2014 Net Annual Peak Demand Savings (kW)	2011-2014 Net Cumulative Energy Savings (kWh)
														2014	2014
Consumer Program															
Appliance Retirement	Appliances	421	301	182	189	24	18	12	13	177,892	119,701	76,967	82,745	66	1,307,148
Appliance Exchange	Appliances	32	28	35	64	3	4	7	13	3,098	7,322	12,930	23,644	25	81,705
HVAC Incentives	Equipment	1,040	870	838	994	318	182	160	188	569,794	303,127	264,990	344,593	848	4,063,129
Conservation Instant Coupon Booklet	Items	3,719	223	2,514	7,463	9	2	4	15	136,065	10,104	55,697	203,469	29	889,432
Bi-Annual Retailer Event	Items	6,880	7,666	6,827	34,865	12	11	9	58	212,360	193,530	124,145	888,122	90	2,566,444
Retailer Co-op	Items	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Residential Demand Response	Devices	232	0	765	1,697	130	0	341	625	336	0	603	0	625	940
Residential Demand Response (IHD)	Devices	0	0	765	1,683	0	0	0	0	0	0	0	0	0	0
Residential New Construction	Homes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Consumer Program Total						495	216	533	912	1,099,545	633,784	535,332	1,542,573	1,683	8,908,798
Business Program															
Retrofit	Projects	43	94	100	190	112	711	458	838	520,887	4,149,424	2,612,541	5,046,300	2,069	24,615,253
Direct Install Lighting	Projects	53	253	117	110	58	201	134	109	144,062	782,496	466,827	394,100	488	4,200,978
Building Commissioning	Buildings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Construction	Buildings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy Audit	Audits	0	0	2	0	0	0	0	0	0	0	0	0	0	0
Small Commercial Demand Response	Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Commercial Demand Response (IHD)	Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Demand Response 3	Facilities	1	1	1	1	68	68	69	47	2,636	984	917	0	47	4,536
Business Program Total						237	980	661	994	667,585	4,932,904	3,080,285	5,440,400	2,604	28,820,767
Industrial Program															
Process & System Upgrades	Projects	0	0	0	1	0	0	0	333	0	0	0	3,316,500	333	3,316,500
Monitoring & Targeting	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy Manager	Projects	0	4	4	5	0	141	101	23	0	246,600	176,580	314,228	265	1,407,188
Retrofit	Projects	4	0	0	0	10	0	0	0	70,196	0	0	0	10	280,785
Demand Response 3	Facilities	2	0	1	5	754	0	0	677	44,275	0	0	0	677	44,275
Industrial Program Total						765	141	101	1,032	114,471	246,600	176,580	3,630,728	1,285	5,048,749
Home Assistance Program															
Home Assistance Program	Homes	0	169	1,201	173	0	18	58	18	0	228,459	773,555	172,172	92	2,383,581
Home Assistance Program Total						0	18	58	18	0	228,459	773,555	172,172	92	2,383,581
Aboriginal Program															
Home Assistance Program	Homes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct Install Lighting	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Aboriginal Program Total						0	0	0	0	0	0	0	0	0	0
Pre-2011 Programs completed in 2011															
Electricity Retrofit Incentive Program	Projects	18	0	0	0	111	0	0	0	707,984	0	0	0	111	2,831,935
High Performance New Construction	Projects	0	0	0	0	1	1	0	0	2,786	791	0	0	1	13,519
Toronto Comprehensive	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Multifamily Energy Efficiency Rebates	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LDC Custom Programs	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pre-2011 Programs completed in 2011 Total						112	1	0	0	710,770	791	0	0	113	2,845,454
Other															
Program Enabled Savings	Projects	0	0	0	1	0	0	0	45	0	0	0	134,467	45	134,467
Time-of-Use Savings	Homes	0	0	0	n/a	0	0	0	499	0	0	0	0	499	0
LDC Pilots	Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Total						0	0	0	544	0	0	0	134,467	544	134,467
Adjustments to 2011 Verified Results															
Adjustments to 2012 Verified Results															
Adjustments to 2013 Verified Results															
Energy Efficiency Total															
Demand Response Total (Scenario 1)															
Adjustments to Previous Years' Verified Results Total															
OPA-Contracted LDC Portfolio Total (inc. Adjustments)															
Activity and savings for Demand Response resources for each year represent the savings from all active facilities or devices. Includes adjustments after Final Reports were issued.														Full OEB Target	
Results presented using scenario 1 which assumes that demand response resources have a persistence of 1 year.														12,120	46,530,000
% of Full OEB Target Achieved to Date (Scenario 1)														53.1%	109.2%

Table 2: Adjustments to ENTEGRUS Net Verified Results due to Variances

Initiative	Unit	Incremental Activity (new program activity occurring within the specified reporting period)				Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)				Program-to-Date Verified Progress to Target (excludes DR)	
		2011*	2012*	2013*	2014	2011	2012	2013	2014	2011	2012	2013	2014	2014 Net Annual Peak Demand Savings (kW)	2011-2014 Net Cumulative Energy Savings (kWh)
Consumer Program															
Appliance Retirement	Appliances	0	0	0		0	0	0		0	0	0		0	0
Appliance Exchange	Appliances	0	0	0		0	0	0		0	0	0		0	0
HVAC Incentives	Equipment	-145	22	28		-39	4	6		-69,288	7,786	10,288		-29	-233,219
Conservation Instant Coupon Booklet	Items	59	0	8		0	0	0		1,992	0	170		0	8,308
Bi-Annual Retailer Event	Items	591	0	0		1	0	0		15,778	0	0		1	63,111
Retailer Co-op	Items	0	0	0		0	0	0		0	0	0		0	0
Residential Demand Response	Devices	0	0	0		0	0	0		0	0	0		0	0
Residential Demand Response (IHD)	Devices	0	0	0		0	0	0		0	0	0		0	0
Residential New Construction	Homes	0	0	0		0	0	0		0	0	0		0	0
Consumer Program Total						-38	4	6		-51,519	7,786	10,458		-28	-161,801
Business Program															
Retrofit	Projects	4	20	14		10	27	77		41,693	260,823	485,650		113	1,917,383
Direct Install Lighting	Projects	2	4	0		2	3	0		6,585	10,883	0		4	57,061
Building Commissioning	Buildings	0	0	0		0	0	0		0	0	0		0	0
New Construction	Buildings	0	0	0		0	0	0		0	0	0		0	0
Energy Audit	Audits	0	0	2		0	0	18		0	0	96,966		18	193,932
Small Commercial Demand Response	Devices	0	0	0		0	0	0		0	0	0		0	0
Small Commercial Demand Response (IHD)	Devices	0	0	0		0	0	0		0	0	0		0	0
Demand Response 3	Facilities	0	0	0		0	0	0		0	0	0		0	0
Business Program Total						12	30	95		48,278	271,706	582,615		135	2,168,376
Industrial Program															
Process & System Upgrades	Projects	0	0	0		0	0	0		0	0	0		0	0
Monitoring & Targeting	Projects	0	0	0		0	0	0		0	0	0		0	0
Energy Manager	Projects	0	2	2		0	38	0		0	284,310	20,935		1	453,531
Retrofit	Projects	0	0	0		0	0	0		0	0	0		0	0
Demand Response 3	Facilities	0	0	0		0	0	0		0	0	0		0	0
Industrial Program Total						0	38	0		0	284,310	20,935		1	453,531
Home Assistance Program															
Home Assistance Program	Homes	0	6	64		0	1	7		0	12,342	77,409		9	190,117
Home Assistance Program Total						0	1	7		0	12,342	77,409		9	190,117
Aboriginal Program															
Home Assistance Program	Homes	0	0	0		0	0	0		0	0	0		0	0
Direct Install Lighting	Projects	0	0	0		0	0	0		0	0	0		0	0
Aboriginal Program Total						0	0	0		0	0	0		0	0
Pre-2011 Programs completed in 2011															
Electricity Retrofit Incentive Program	Projects	0	0	0		0	0	0		0	0	0		0	0
High Performance New Construction	Projects	0	0	0		0	0	0		0	0	0		0	0
Toronto Comprehensive	Projects	0	0	0		0	0	0		0	0	0		0	0
Multifamily Energy Efficiency Rebates	Projects	0	0	0		0	0	0		0	0	0		0	0
LDC Custom Programs	Projects	0	0	0		0	0	0		0	0	0		0	0
Pre-2011 Programs completed in 2011 Total						0	0	0		0	0	0		0	0
Other															
Program Enabled Savings	Projects	0	0	0		0	0	0		0	0	0		0	0
Time-of-Use Savings	Homes	0	0	0		0	0	0		0	0	0		0	0
LDC Pilots	Projects	0	0	0		0	0	0		0	0	0		0	0
Other Total						0	0	0		0	0	0		0	0
Adjustments to 2011 Verified Results						-26				-3,240				-27	-14,890
Adjustments to 2012 Verified Results							74				576,144			37	1,286,931
Adjustments to 2013 Verified Results								108				691,418		107	1,378,182
Total Adjustments to Previous Years' Verified Results						-26	74	108		-3,240	576,144	691,418		118	2,650,223

Activity and savings for Demand Response resources for each year represent savings from all active facilities or devices contracted since January 1, 2011 (reported cumulatively).

Adjustments to previous years' results shown in this table will not align to adjustments shown in Table 1 as the information presented above is presented in the implementation year. Adjustments in Table 1 reflect persisted savings in the year in which that adjustment is verified.

Table A-1: Persistence in 2014 of results from previous years for Entegris

		2011 results and adjustments		2012 results and adjustments		2013 results		2013 adjustments	
		Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)	Incremental Peak Demand Savings (kW)	Incremental Energy Savings (kWh)
#	Initiative								
Consumer Program									
1	Appliance Retirement	24	177,689	18	119,701	12	76,967		
2	Appliance Exchange	1	941	4	7,322	7	12,930		
3	HVAC Incentives	279	500,506	186	310,912	160	264,990	6	10,288
4	Conservation Instant Coupon Booklet	9	138,057	2	10,104	4	55,697	0	170
5	Bi-Annual Retailer Event	13	228,138	11	193,530	9	124,145		
6	Retailer Co-Op								
7	Residential Demand Response (switch/pstat)								
8	Residential Demand Response (IHD)								
9	Residential New Construction								
Business Program									
10	Retrofit	122	562,580	702	4,286,038	443	2,565,528	74	476,910
11	Direct Install Lighting	49	119,030	199	772,555	134	466,827		
12	Building Commissioning								
13	New Construction								
14	Energy Audit							18	96,966
15	Small Commercial Demand Response (switch/pstat)								
16	Small Commercial Demand Response (IHD)								
17	Demand Response 3								
Industrial Program									
18	Process & System Upgrades								
19	Monitoring & Targeting								
20	Energy Manager			143	266,220	101	176,580	0	20,935
21	Retrofit	10	70,196						
22	Demand Response 3								
Home Assistance Program									
23	Home Assistance Program			18	229,021	57	752,478	7	75,300
Pre-2011 Programs completed in 2011									
24	Electricity Retrofit Incentive Program	111	707,984						
25	High Performance New Construction	1	2,786	1	791				
Totals		618	2,507,907	1,283	6,196,195	928	4,496,143	105	680,569

Note: Persistence of results and adjustments is as reported by the IESO.

**Table A-2: Percentage allocation of load by rate class for the previous service territories of Chatham-Kent Hydro and Middlesex Power Distribution Corporation for 2013**

Chatham-Kent Hydro										
	Residential	GS < 50 kW	GS 50 to 999 kW	GS 1,000 TO 4,999 kW	Intermediate with Self Generation	Unmetered Scattered Load	Standby Power	Sentinel Lighting	Street Lighting	Microfit Generator
Allocation	77%	79%	79%	79%	100%	74%	100%	89%	79%	
Middlesex Power Distribution Corporation										
	Residential	GS < 50 kW	GS 50 to 4,999 kW	Large Use		Unmetered Scattered Load		Sentinel Lighting	Street Lighting	MicroFIT Generator
Allocation	21%	17%	21%	100%		26%		11%	19%	

Note: The percentage allocation for each rate class by previous service territory is based on the proportion of Entegrus' total loss-adjusted billed kWh or billed kW.

Table A-3: Percentage allocation of load by rate class for the previous service territories of Chatham-Kent Hydro and Middlesex Power Distribution Corporation for 2014

Chatham-Kent Hydro										
	Residential	GS < 50 kW	GS 50 to 999 kW	GS 1,000 TO 4,999 kW	Intermediate with Self Generation	Unmetered Scattered Load	Standby Power	Sentinel Lighting	Street Lighting	Microfit Generator
Allocation	78%	81%	74%	100%	100%	74%	100%	89%	78%	0%
Middlesex Power Distribution Corporation										
	Residential	GS < 50 kW	GS 50 to 4,999 kW	Large Use		Unmetered Scattered Load		Sentinel Lighting	Street Lighting	MicroFIT Generator
Allocation	20%	16%	26%	100%		26%		11%	19%	0%

Note: The percentage allocation for each rate class by previous service service territory is based on the proportion of Entegrus' total loss-adjusted billed kWh or billed kW.

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## Appendix B. CDM results breakdown by rate class

Table B-1: Percentage allocation by rate class for 2011 results and adjustments for Middlesex Power Distribution Corporation

#	Initiative	Residential	GS < 50 kW	GS 50 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	MicroFIT Generator
<b>Consumer Program</b>									
1	Appliance Retirement	100%							
2	Appliance Exchange	100%							
3	HVAC Incentives	100%							
4	Conservation Instant Coupon Booklet	100%							
5	Bi-Annual Retailer Event	100%							
6	Retailer Co-op	100%							
7	Residential Demand Response	100%							
8	Residential New Construction	100%							
<b>Business Program</b>									
9	Efficiency: Equipment Replacement		63%	37%					
10	Direct Install Lighting		100%						
11	Existing Building Commissioning Incentive								
12	New Construction and Major Renovation Incentive								
13	Energy Audit								
14	Commercial Demand Response (part of the Residential program schedule)								
15	Demand Response 3 (part of the Industrial program schedule)								
<b>Industrial Program</b>									
16	Process & System Upgrades								
17	Monitoring & Targeting								
18	Energy Manager								
19	Efficiency: Equipment Replacement Incentive (part of the C&I program schedule)								
20	Demand Response 3								
<b>Home Assistance Program</b>									
21	Home Assistance Program	100%							
<b>Pre-2011 Programs completed in 2011</b>									
22	Electricity Retrofit Incentive Program		33%	33%	34%				
23	High Performance New Construction			50%	50%				

Source: Entegrus



Table B-2: Percentage allocation by rate class for 2012 results and adjustments for Middlesex Power Distribution Corporation

#	Initiative	Residential	GS < 50 kW	GS 50 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	MicroFIT Generator
<b>Consumer Program</b>									
1	Appliance Retirement	100%							
2	Appliance Exchange	100%							
3	HVAC Incentives	100%							
4	Conservation Instant Coupon Booklet	100%							
5	Bi-Annual Retailer Event	100%							
6	Retailer Co-Op	100%							
7	Residential Demand Response (switch/pstat)	100%							
8	Residential Demand Response (IHD)	100%							
9	Residential New Construction	100%							
<b>Business Program</b>									
10	Retrofit		20%	80%					
11	Direct Install Lighting		100%						
12	Building Commissioning								
13	New Construction								
14	Energy Audit								
15	Small Commercial Demand Response (switch/pstat)								
16	Small Commercial Demand Response (IHD)								
17	Demand Response 3								
<b>Industrial Program</b>									
18	Process & System Upgrades								
19	Monitoring & Targeting								
20	Energy Manager			100%					
21	Retrofit				100%				
22	Demand Response 3								
<b>Home Assistance Program</b>									
23	Home Assistance Program	100%							
<b>Pre-2011 Programs completed in 2011</b>									
24	Electricity Retrofit Incentive Program								
25	High Performance New Construction			100%					

Source: Entegrus

Table B-3: Percentage allocation by rate class for 2013 results and adjustments for Middlesex Power Distribution Corporation

#	Initiative	Residential	GS < 50 kW	GS 50 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	MicroFIT Generator
<b>Consumer Program</b>									
1	Appliance Retirement	100%							
2	Appliance Exchange	100%							
3	HVAC Incentives	100%							
4	Conservation Instant Coupon Booklet	100%							
5	Bi-Annual Retailer Event	100%							
6	Retailer Co-Op	100%							
7	Residential Demand Response (switch/pstat)	100%							
8	Residential Demand Response (IHD)	100%							
9	Residential New Construction	100%							
<b>Business Program</b>									
10	Retrofit		33%	54%	13%				
11	Direct Install Lighting		100%						
12	Building Commissioning								
13	New Construction								
14	Energy Audit			100%					
15	Small Commercial Demand Response (switch/pstat)								
16	Small Commercial Demand Response (IHD)								
17	Demand Response 3								
<b>Industrial Program</b>									
18	Process & System Upgrades								
19	Monitoring & Targeting								
20	Energy Manager								
21	Retrofit								
22	Demand Response 3								
<b>Home Assistance Program</b>									
23	Home Assistance Program	100%							

Source: Entegrus

Table B-4: Percentage allocation by rate class for 2014 results for Middlesex Power Distribution Corporation

#	Initiative	Residential	GS < 50 kW	GS 50 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	MicroFIT Generator
<b>Consumer Program</b>									
1	Appliance Retirement	100%							
2	Appliance Exchange	100%							
3	HVAC Incentives	100%							
4	Conservation Instant Coupon Booklet	100%							
5	Bi-Annual Retailer Event	100%							
6	Retailer Co-Op	100%							
7	Residential Demand Response (switch/pstat)	100%							
8	Residential Demand Response (IHD)	100%							
9	Residential New Construction	100%							
<b>Business Program</b>									
10	Retrofit		1%	14%					
11	Direct Install Lighting		100%						
12	Building Commissioning								
13	New Construction								
14	Energy Audit			100%					
15	Small Commercial Demand Response (switch/pstat)								
16	Small Commercial Demand Response (IHD)								
17	Demand Response 3								
<b>Industrial Program</b>									
18	Process & System Upgrades								
19	Monitoring & Targeting								
20	Energy Manager								
21	Retrofit								
22	Demand Response 3			14%					
<b>Home Assistance Program</b>									
23	Home Assistance Program	100%							
<b>Other</b>									
29	Program Enabled Savings			100%					

Source: Entegrus. Rate class allocation percentage totals may not add up to 100% in cases where results are allocated to rate classes across rate zones based on specific project results. The total for both rate zones will add up to 100%.

Table B-5: Impact of CDM on load in 2013 by rate class for 2013 adjustments for Middlesex Power Distribution Corporation

#	Initiative	Residential	GS < 50 kW	GS 50 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	MicroFIT Generator
	Units	kWh	kWh	kW	kW	kWh	kW	kW	
<b>Consumer Program</b>									
1	Appliance Retirement								
2	Appliance Exchange								
3	HVAC Incentives	2,158							
4	Conservation Instant Coupon Booklet	36							
5	Bi-Annual Retailer Event								
6	Retailer Co-Op								
7	Residential Demand Response (switch/pstat)								
8	Residential Demand Response (IHD)								
9	Residential New Construction								
<b>Business Program</b>									
10	Retrofit		27,523	104	120				
11	Direct Install Lighting								
12	Building Commissioning								
13	New Construction								
14	Energy Audit			44					
15	Small Commercial Demand Response (switch/pstat)								
16	Small Commercial Demand Response (IHD)								
17	Demand Response 3								
<b>Industrial Program</b>									
18	Process & System Upgrades								
19	Monitoring & Targeting								
20	Energy Manager								
21	Retrofit								
22	Demand Response 3								
<b>Home Assistance Program</b>									
23	Home Assistance Program	16,239							
<b>Total</b>		<b>18,433</b>	<b>27,523</b>	<b>148</b>	<b>120</b>				

Note: Impact on load is calculated from the 2013 adjustments to net incremental peak demand or net incremental savings in Table 2 from the IESO (Appendix A). The demand or savings results are used, depending on how that rate class is billed for distribution service, and the Entegrus rate class load totals are allocated by rate zone based on the percentages in Table A-2 and by rate class based on the percentages in Table B-3. Where billing is by monthly demand (kW), the annual demand is multiplied by the number of months they are estimated to apply to for determining annual load impacts.

**Table B-6: Impact of CDM on load in 2014 by rate class from the persistence of 2011-2013 program results (including adjustments) for Middlesex Power Distribution Corporation**

#	Initiative	Residential	GS < 50 kW	GS 50 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	MicroFIT Generator
	Units	kWh	kWh	kW	kW	kWh	kW	kW	
<b>Consumer Program</b>									
1	Appliance Retirement	88,538							
2	Appliance Exchange	4,472							
3	HVAC Incentives	195,034							
4	Conservation Instant Coupon Booklet	42,233							
5	Bi-Annual Retailer Event	109,300							
6	Retailer Co-Op								
7	Residential Demand Response (switch/pstat)								
8	Residential Demand Response (IHD)								
9	Residential New Construction								
<b>Business Program</b>									
10	Retrofit		351,405	2,182	807				
11	Direct Install Lighting		214,488						
12	Building Commissioning								
13	New Construction								
14	Energy Audit			44					
15	Small Commercial Demand Response (switch/pstat)								
16	Small Commercial Demand Response (IHD)								
17	Demand Response 3								
<b>Industrial Program</b>									
18	Process & System Upgrades								
19	Monitoring & Targeting								
20	Energy Manager			341					
21	Retrofit								
22	Demand Response 3								
<b>Home Assistance Program</b>									
23	Home Assistance Program	217,817							
<b>Pre-2011 Programs completed in 2011</b>									
24	Electricity Retrofit Incentive Program		37,095	77	79				
25	High Performance New Construction			2					
<b>Total</b>		<b>657,394</b>	<b>602,988</b>	<b>2,645</b>	<b>886</b>				

Note: Impact on load is calculated from the persistence of 2011-2013 results and adjustments into 2014 in Table A-1. The demand or savings results are used, depending on how that rate class is billed for distribution service, and the Entegrus rate class load totals are allocated by rate zone based on the percentages in Table A-3 and by rate class based on the percentages in Tables B-1, B-2, and B-3. Results and adjustments for 2011 were provided by the OPA for Chatham-Kent Hydro and Middlesex Power Distribution separately, but are shown consolidated in Table A-1 for consistency. Where billing is by monthly demand (kW), the annual demand is multiplied by the number of months they are estimated to apply to for determining annual load impacts.

Table B-7: Impact of CDM on load by rate class for 2014 programs for Middlesex Power Distribution Corporation

#	Initiative	Residential	GS < 50	GS 50 to	Large Use	Unmetered	Sentinel	Street	MicroFIT
Units		kWh	kW	4,999 kW		Scattered	Lighting	Lighting	Generator
			kWh	kW	kW	kWh	kW	kW	
<b>Consumer Program</b>									
1	Appliance Retirement	16,570							
2	Appliance Exchange	4,735							
3	HVAC Incentives	69,007							
4	Conservation Instant Coupon Booklet	40,746							
5	Bi-Annual Retailer Event	177,853							
6	Retailer Co-Op								
7	Residential Demand Response (switch/pstat)								
8	Residential Demand Response (IHD)								
9	Residential New Construction								
<b>Business Program</b>									
10	Retrofit		63,149	1,368				21	
11	Direct Install Lighting		62,215						
12	Building Commissioning								
13	New Construction								
14	Energy Audit								
15	Small Commercial Demand Response (switch/pstat)								
16	Small Commercial Demand Response (IHD)								
17	Demand Response 3								
<b>Industrial Program</b>									
18	Process & System Upgrades								
19	Monitoring & Targeting								
20	Energy Manager								
21	Retrofit								
22	Demand Response 3			283					
<b>Home Assistance Program</b>									
23	Home Assistance Program	34,479							
<b>Other</b>									
29	Program Enabled Savings			137					
<b>Total</b>		<b>343,391</b>	<b>125,364</b>	<b>1,789</b>				<b>21</b>	

Note: Impact on load is calculated from net incremental peak demand or net incremental savings in Table 1 from the IESO (Appendix A). The demand or savings results are used, depending on how that rate class is billed for distribution service, and the Entegrus rate class load totals are allocated by rate zone based on the percentages in Table A-3 and by rate class based on the percentages in Table B-4. Where billing is by monthly demand (kW), the annual demand is multiplied by the number of months they are estimated to apply to for determining annual load impacts.

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## Appendix C. Lost revenue

**Table C-1: Distribution rates that impact lost revenue for each rate class for Middlesex Power Distribution Corporation**

<b>Rate class</b>	<b>Billing unit</b>	<b>2013</b>	<b>2014</b>
Residential	kWh	0.0140	0.0141
GS < 50 kW	kWh	0.0048	0.0049
GS 50 to 4,999 kW	kW	1.4514	1.4708
Large Use	kW	0.0496	0.0512
Unmetered Scattered Load	kWh	0.0052	0.0053
Sentinel Lighting	kW	0.9915	1.0052
Street Lighting	kW	0.5794	0.5876
MicroFIT Generator	NA		

Notes: Distribution rates are from OEB approved rate schedules averaged from the rate year to the calendar year. Only the Distribution Volumetric Rate and the Rate Rider for Application of Tax Change are used.



**Table C-2: Lost revenues in 2013 from 2013 adjustments and in 2014 from 2011-2014 results and adjustments by rate class for Middlesex Power Distribution Corporation**

<b>Year of lost revenue</b>	<b>Basis for loss</b>	<b>Residential</b>	<b>GS &lt; 50 kW</b>	<b>GS 50 to 4,999 kW</b>	<b>Large Use</b>	<b>Street Lighting</b>	<b>Total</b>
2013	2013 adjustments	\$258.06	\$132.11	\$214.73	\$5.96		\$610.87
	2011 persistence	\$2,841.02	\$559.31	\$321.15	\$4.04		\$3,725.52
2014	2012 persistence	\$2,367.07	\$1,157.61	\$2,477.45			\$6,002.13
	2013 persistence	\$4,061.17	\$1,237.72	\$1,091.50	\$41.34		\$6,431.72
	2014 results	\$4,841.81	\$614.29	\$2,631.16		\$12.32	\$8,099.56
<b>Total</b>		<b>\$14,369.12</b>	<b>\$3,701.04</b>	<b>\$6,735.99</b>	<b>\$51.34</b>	<b>\$12.32</b>	<b>\$24,869.80</b>

Note: Values are the product of the actual lost loads (Tables B-5, B-6, and B-7), and the rates (Table C-1) for each rate class.

There is no lost revenue associated with rate classes not included in this table.

Table C-3: Monthly carrying charges by rate class for Middlesex Power Distribution Corporation

Month	Residential	GS < 50 kW	GS 50 to 4,999 kW		Large Use	Street Lighting	Total
Jan-13							
Feb-13	\$0.03	\$0.01	\$0.02	\$0.00			\$0.06
Mar-13	\$0.05	\$0.03	\$0.04	\$0.00			\$0.12
Apr-13	\$0.08	\$0.04	\$0.07	\$0.00			\$0.19
<b>Total for Rate year 2012</b>	<b>\$0.16</b>	<b>\$0.08</b>	<b>\$0.13</b>	<b>\$0.00</b>			<b>\$0.37</b>
May-13	\$0.11	\$0.05	\$0.09	\$0.00			\$0.25
Jun-13	\$0.13	\$0.07	\$0.11	\$0.00			\$0.31
Jul-13	\$0.16	\$0.08	\$0.13	\$0.00			\$0.37
Aug-13	\$0.18	\$0.09	\$0.15	\$0.00			\$0.44
Sep-13	\$0.21	\$0.11	\$0.18	\$0.00			\$0.50
Oct-13	\$0.24	\$0.12	\$0.20	\$0.01			\$0.56
Nov-13	\$0.26	\$0.13	\$0.22	\$0.01			\$0.62
Dec-13	\$0.29	\$0.15	\$0.24	\$0.01			\$0.69
Jan-14	\$0.32	\$0.16	\$0.26	\$0.01			\$0.75
Feb-14	\$1.76	\$0.53	\$0.93	\$0.01			\$3.22
Mar-14	\$3.20	\$0.89	\$1.59	\$0.02			\$5.70
Apr-14	\$4.64	\$1.25	\$2.26	\$0.02			\$8.17
<b>Total for Rate year 2013</b>	<b>\$11.65</b>	<b>\$3.72</b>	<b>\$6.49</b>	<b>\$0.10</b>			<b>\$21.96</b>
May-14	\$6.08	\$1.62	\$2.93	\$0.03			\$10.65
Jun-14	\$7.52	\$1.98	\$3.59	\$0.03			\$13.12
Jul-14	\$8.96	\$2.35	\$4.26	\$0.04			\$15.60
Aug-14	\$10.40	\$2.71	\$4.92	\$0.04			\$18.07
Sep-14	\$11.84	\$3.08	\$5.59	\$0.04			\$20.55
Oct-14	\$13.28	\$3.44	\$6.25	\$0.05			\$23.02
Nov-14	\$14.72	\$3.81	\$6.92	\$0.05			\$25.50
Dec-14	\$16.16	\$4.17	\$7.59	\$0.06			\$27.98
Jan-15	\$17.60	\$4.53	\$8.25	\$0.06	\$0.02		\$30.47
Feb-15	\$17.60	\$4.53	\$8.25	\$0.06	\$0.02		\$30.47
Mar-15	\$17.60	\$4.53	\$8.25	\$0.06	\$0.02		\$30.47
Apr-15	\$13.17	\$3.39	\$6.17	\$0.05	\$0.01		\$22.80
<b>Total for Rate year 2014</b>	<b>\$166.58</b>	<b>\$43.87</b>	<b>\$79.47</b>	<b>\$0.67</b>	<b>\$0.06</b>		<b>\$290.65</b>
May-15	\$13.17	\$3.39	\$6.17	\$0.05	\$0.03		\$22.82
Jun-15	\$13.17	\$3.39	\$6.17	\$0.05	\$0.03		\$22.82
Jul-15	\$13.17	\$3.39	\$6.17	\$0.05	\$0.03		\$22.82
Aug-15	\$13.17	\$3.39	\$6.17	\$0.05	\$0.03		\$22.82
Sep-15	\$13.17	\$3.39	\$6.17	\$0.05	\$0.03		\$22.82
Oct-15	\$13.17	\$3.39	\$6.17	\$0.05	\$0.03		\$22.82
Nov-15	\$13.17	\$3.39	\$6.17	\$0.05	\$0.03		\$22.82
Dec-15	\$13.17	\$3.39	\$6.17	\$0.05	\$0.03		\$22.82
Jan-16	\$13.17	\$3.39	\$6.17	\$0.05	\$0.03		\$22.82
Feb-16	\$13.17	\$3.39	\$6.17	\$0.05	\$0.03		\$22.82
Mar-16	\$13.17	\$3.39	\$6.17	\$0.05	\$0.03		\$22.82
Apr-16	\$13.17	\$3.39	\$6.17	\$0.05	\$0.03		\$22.82
<b>Total to April 30, 2016</b>	<b>\$324.64</b>	<b>\$84.58</b>	<b>\$153.57</b>	<b>\$1.23</b>	<b>\$0.46</b>		<b>\$564.49</b>

Note: Carrying charges are simple interest (not compound) calculated using rates specified by the OEB at:  
<http://www.ontarioenergyboard.ca/OEB/Industry/Rules+and+Requirements/Rules+Codes+Guidelines+and+Forms/Prescribed+Interest+Rates>

Annual savings are assumed to be distributed equally over the year and carrying charges are applied to the balance in the account each month.

There are no carrying charges associated with rate classes not included in this table.





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to private, public and non-governmental organizations

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# **ATTACHMENT C**

## EPI DVA Model

Entegrus Powerlines Inc.  
2016 Cost of Service Application, EB-2015-0061  
Deferral/Variance Account Continuity Schedule

USoA	Description	2010								
		Principal				Interest				Total
		Opening Balance	Transactions	BA	Closing Balance	Opening Balance	Transactions	BA	Closing Balance	
GROUP ONE										
1550	Low Voltage									
1551	Smart Metering Entity Charge									
1568	LRAMVA									
1580	RSVA Wholesale Market									
1584	RSVA Network									
1586	RSVA Connection									
1588	RSVA Power									
1589	RSVA Global									
1590	Disposition and Recovery of Regulatory Assets									
1595	Disposition and Recovery of Regulatory Assets									
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GROUP TWO										
1508	Other Regulatory Assets									
	2010 Rebasing	\$173,245.41	\$70,113.08	\$10,326.41	\$233,032.08	\$477.77	\$1,322.07	\$174.96	\$1,624.88	\$234,656.96
	Incremental Capital Contribution (HONI)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	LRAM	\$102,282.00	-\$20,000.00	\$0.00	\$82,282.00	\$1,018.00	\$815.70	\$0.00	\$1,833.70	\$84,115.70
	OEB Cost Assessment	\$26,833.69	\$0.00	\$0.00	\$26,833.69	\$1,722.19	\$214.02	\$0.00	\$1,936.21	\$28,769.90
	One-Time Incremental IFRS Transition Costs	\$131,430.89	\$118,500.00	\$0.00	\$249,930.89	\$429.12	\$1,629.39	\$0.00	\$2,058.51	\$251,989.40
	Pension Contributions	\$29,126.59	\$0.00	\$0.00	\$29,126.59	\$2,867.43	\$232.29	\$0.00	\$3,099.72	\$32,226.31
1518	RCVA Retail	-\$222,972.06	-\$51,792.13	-\$152,680.85	-\$122,083.34	-\$12,187.41	-\$1,069.17	-\$11,144.16	-\$2,112.42	-\$124,195.76
1534	Smart Grid Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1548	RCVA STR	\$150,004.36	\$33,663.74	\$102,572.63	\$81,095.47	\$11,363.46	\$710.54	\$9,008.46	\$3,065.54	\$84,161.01
1555	Smart Meter Capital and Recovery Offset	\$763,978.75	\$0.00	\$75,292.93	\$688,685.82	\$5,931.89	-\$856.44	\$5,075.45	\$0.00	\$688,685.82
1576	CGAAP Accounting Changes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1582	RSVA One Time	\$50,162.04	\$7,540.13	\$50,162.04	\$7,540.13	\$8,852.27	\$1,541.10	\$8,942.97	\$1,450.40	\$8,990.53
1592	PILs & Tax Variance									
	Shared Tax Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	HST Savings	\$0.00	-\$20,412.87	\$0.00	-\$20,412.87	\$0.00	-\$38.01	\$0.00	-\$38.01	-\$20,450.88
	Subtotal	\$1,204,091.67	\$158,024.82	\$85,673.16	\$1,276,443.33	\$20,474.72	\$4,539.50	\$12,057.68	\$12,956.54	\$1,289,399.87
	Grand Total	\$1,204,091.67	\$158,024.82	\$85,673.16	\$1,276,443.33	\$20,474.72	\$4,539.50	\$12,057.68	\$12,956.54	\$1,289,399.87

Entegrus Powerlines Inc.  
2016 Cost of Service Application, EB-2015-0  
Deferral/Variance Account Continuity Schedule

USoA	Description	2011								
		Principal				Interest				Total
		Opening Balance	Transactions	BA	Closing Balance	Opening Balance	Transactions	BA	Closing Balance	
GROUP ONE										
1550	Low Voltage									
1551	Smart Metering Entity Charge									
1568	LRAMVA									
1580	RSVA Wholesale Market									
1584	RSVA Network									
1586	RSVA Connection									
1588	RSVA Power									
1589	RSVA Global									
1590	Disposition and Recovery of Regulatory Assets									
1595	Disposition and Recovery of Regulatory Assets									
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GROUP TWO										
1508	Other Regulatory Assets									
	2010 Rebasing	\$233,032.08	-\$70,800.00	\$0.00	\$162,232.08	\$1,624.88	\$0.00	\$0.00	\$1,624.88	\$163,856.96
	Incremental Capital Contribution (HONI)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	LRAM	\$82,282.00	-\$73,880.30	\$0.00	\$8,401.70	\$1,833.70	-\$1,330.27	\$0.00	\$503.43	\$8,905.13
	OEB Cost Assessment	\$26,833.69	\$0.00	\$0.00	\$26,833.69	\$1,936.21	\$394.32	\$0.00	\$2,330.53	\$29,164.22
	One-Time Incremental IFRS Transition Costs	\$249,930.89	\$121,477.44	\$0.00	\$371,408.33	\$2,058.51	\$4,554.07	\$0.00	\$6,612.58	\$378,020.91
	Pension Contributions	\$29,126.59	\$0.00	\$0.00	\$29,126.59	\$3,099.72	\$428.16	\$0.00	\$3,527.88	\$32,654.47
1518	RCVA Retail	-\$122,083.34	-\$41,618.48	\$0.00	-\$163,701.82	-\$2,112.42	-\$2,116.79	\$0.00	-\$4,229.21	-\$167,931.03
1534	Smart Grid Capital	\$0.00	\$117,547.26	\$0.00	\$117,547.26	\$0.00	\$1,739.94	\$0.00	\$1,739.94	\$119,287.20
1548	RCVA STR	\$81,095.47	\$27,302.67	\$0.00	\$108,398.14	\$3,065.54	\$1,381.51	\$0.00	\$4,447.05	\$112,845.19
1555	Smart Meter Capital and Recovery Offset	\$688,685.82	\$1,183,397.32	\$0.00	\$1,872,083.14	\$0.00	\$0.00	\$0.00	\$0.00	\$1,872,083.14
1576	CGAAP Accounting Changes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1582	RSVA One Time	\$7,540.13	\$0.00	\$0.00	\$7,540.13	\$1,450.40	\$110.81	\$0.00	\$1,561.21	\$9,101.34
1592	PILs & Tax Variance									
	Shared Tax Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	HST Savings	-\$20,412.87	-\$31,547.23	\$0.00	-\$51,960.10	-\$38.01	-\$452.97	\$0.00	-\$490.98	-\$52,451.08
	Subtotal	\$1,276,443.33	\$1,263,425.91	\$0.00	\$2,539,869.24	\$12,956.54	\$5,161.75	\$0.00	\$18,118.29	\$2,557,987.53
	Grand Total	\$1,276,443.33	\$1,263,425.91	\$0.00	\$2,539,869.24	\$12,956.54	\$5,161.75	\$0.00	\$18,118.29	\$2,557,987.53

**Entegrus Powerlines Inc.**  
**2016 Cost of Service Application, EB-2015-C**  
**Deferral/Variance Account Continuity Sche**

USoA	Description	2012								
		Principal				Interest				Total
		Opening Balance	Transactions	BA	Closing Balance	Opening Balance	Transactions	BA	Closing Balance	
GROUP ONE										
1550	Low Voltage									
1551	Smart Metering Entity Charge									
1568	LRAMVA									
1580	RSVA Wholesale Market									
1584	RSVA Network									
1586	RSVA Connection									
1588	RSVA Power									
1589	RSVA Global									
1590	Disposition and Recovery of Regulatory Assets									
1595	Disposition and Recovery of Regulatory Assets									
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GROUP TWO										
1508	Other Regulatory Assets									
	2010 Rebasng	\$162,232.08	-\$36,715.12	\$0.00	\$125,516.96	\$1,624.88	-\$1,624.88	\$0.00	\$0.00	\$125,516.96
	Incremental Capital Contribution (HONI)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	LRAM	\$8,401.70	-\$4,794.04	\$0.00	\$3,607.66	\$503.43	-\$286.96	\$0.00	\$216.47	\$3,824.13
	OEB Cost Assessment	\$26,833.69	\$0.00	\$0.00	\$26,833.69	\$2,330.53	\$394.32	\$0.00	\$2,724.85	\$29,558.54
	One-Time Incremental IFRS Transition Costs	\$371,408.33	\$76,593.44	\$0.00	\$448,001.77	\$6,612.58	\$5,978.67	\$0.00	\$12,591.25	\$460,593.02
	Pension Contributions	\$29,126.59	\$0.00	\$0.00	\$29,126.59	\$3,527.88	\$428.16	\$0.00	\$3,956.04	\$33,082.63
1518	RCVA Retail	-\$163,701.82	-\$25,161.44	\$0.00	-\$188,863.26	-\$4,229.21	-\$2,605.90	\$0.00	-\$6,835.11	-\$195,698.37
1534	Smart Grid Capital	\$117,547.26	\$0.00	\$0.00	\$117,547.26	\$1,739.94	\$1,723.71	\$0.00	\$3,463.65	\$121,010.91
1548	RCVA STR	\$108,398.14	\$29,321.55	\$0.00	\$137,719.69	\$4,447.05	\$1,794.19	\$0.00	\$6,241.24	\$143,960.93
1555	Smart Meter Capital and Recovery Offset	\$1,872,083.14	-\$1,411,960.57	\$0.00	\$460,122.57	\$0.00	\$0.00	\$0.00	\$0.00	\$460,122.57
1576	CGAAP Accounting Changes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1582	RSVA One Time	\$7,540.13	\$0.00	\$0.00	\$7,540.13	\$1,561.21	\$110.81	\$0.00	\$1,672.02	\$9,212.15
1592	PILs & Tax Variance									
	Shared Tax Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	HST Savings	-\$51,960.10	-\$31,547.28	\$0.00	-\$83,507.38	-\$490.98	-\$849.80	\$0.00	-\$1,340.78	-\$84,848.16
	Subtotal	\$2,539,869.24	-\$1,372,716.18	\$0.00	\$1,167,153.06	\$18,118.29	\$5,912.12	\$0.00	\$24,030.41	\$1,191,183.47
	Grand Total	\$2,539,869.24	-\$1,372,716.18	\$0.00	\$1,167,153.06	\$18,118.29	\$5,912.12	\$0.00	\$24,030.41	\$1,191,183.47



Entegrus Powerlines Inc.  
2016 Cost of Service Application, EB-2015-C  
Deferral/Variance Account Continuity Sche

USoA	Description	2013								
		Principal				Interest				Total
		Opening Balance	Transactions	BA	Closing Balance	Opening Balance	Transactions	BA	Closing Balance	
GROUP ONE										
1550	Low Voltage									
1551	Smart Metering Entity Charge									
1568	LRAMVA									
1580	RSVA Wholesale Market									
1584	RSVA Network									
1586	RSVA Connection									
1588	RSVA Power									
1589	RSVA Global									
1590	Disposition and Recovery of Regulatory Assets									
1595	Disposition and Recovery of Regulatory Assets									
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GROUP TWO										
1508	Other Regulatory Assets									
	2010 Rebasng	\$125,516.96	-\$38,340.00	\$0.00	\$87,176.96	\$0.00	\$0.00	\$0.00	\$0.00	\$87,176.96
	Incremental Capital Contribution (HONI)	\$0.00	\$7,875.33	\$0.00	\$7,875.33	\$0.00	\$29.99	\$0.00	\$29.99	\$7,905.32
	LRAM	\$3,607.66	\$52,342.34	\$0.00	\$55,950.00	\$216.47	-\$216.47	\$0.00	\$0.00	\$55,950.00
	OEB Cost Assessment	\$26,833.69	-\$9,358.73	\$0.00	\$17,474.96	\$2,724.85	-\$320.62	\$0.00	\$2,404.23	\$19,879.19
	One-Time Incremental IFRS Transition Costs	\$448,001.77	\$27,389.56	\$0.00	\$475,391.33	\$12,591.25	\$6,832.25	\$0.00	\$19,423.50	\$494,814.83
	Pension Contributions	\$29,126.59	\$0.00	\$0.00	\$29,126.59	\$3,956.04	\$214.08	\$0.00	\$4,170.12	\$33,296.71
1518	RCVA Retail	-\$188,863.26	-\$20,672.50	\$0.00	-\$209,535.76	-\$6,835.11	-\$2,927.01	\$0.00	-\$9,762.12	-\$219,297.88
1534	Smart Grid Capital	\$117,547.26	-\$111,221.42	\$0.00	\$6,325.84	\$3,463.65	-\$3,457.76	\$0.00	\$5.89	\$6,331.73
1548	RCVA STR	\$137,719.69	\$4,306.35	\$0.00	\$142,026.04	\$6,241.24	\$2,072.50	\$0.00	\$8,313.74	\$150,339.78
1555	Smart Meter Capital and Recovery Offset	\$460,122.57	-\$49,662.60	\$0.00	\$410,459.97	\$0.00	\$0.00	\$0.00	\$0.00	\$410,459.97
1576	CGAAP Accounting Changes	\$0.00	-\$602,340.82	\$0.00	-\$602,340.82	\$0.00	\$0.00	\$0.00	\$0.00	-\$602,340.82
1582	RSVA One Time	\$7,540.13	\$0.00	\$0.00	\$7,540.13	\$1,672.02	\$110.81	\$0.00	\$1,782.83	\$9,322.96
1592	PILs & Tax Variance									
	Shared Tax Savings	\$0.00	-\$787.99	\$0.00	-\$787.99	\$0.00	-\$0.75	\$0.00	-\$0.75	-\$788.74
	HST Savings	-\$83,507.38	-\$31,547.28	\$0.00	-\$115,054.66	-\$1,340.78	-\$1,372.62	\$0.00	-\$2,713.40	-\$117,768.06
	Subtotal	\$1,167,153.06	-\$739,682.49	\$0.00	\$427,470.57	\$24,030.41	\$2,337.77	\$0.00	\$26,368.18	\$453,838.75
	Grand Total	\$1,167,153.06	-\$739,682.49	\$0.00	\$427,470.57	\$24,030.41	\$2,337.77	\$0.00	\$26,368.18	\$453,838.75

**Entegrus Powerlines Inc.**  
**2016 Cost of Service Application, EB-2015-C**  
**Deferral/Variance Account Continuity Sche**

USoA	Description	2014									RRR 2.1.7	Variance
		Principal				Interest				Total		
		Opening Balance	Transactions	BA	Closing Balance	Opening Balance	Transactions	BA	Closing Balance			
GROUP ONE												
1550	Low Voltage	\$795,920.37	\$316,173.87	\$193,841.81	\$918,252.43	\$14,654.43	\$11,910.40	\$7,146.87	\$19,417.97	\$937,670.40	\$937,670.40	\$0
1551	Smart Metering Entity Charge	\$28,530.87	-\$3,200.67	\$0.00	\$25,330.20	-\$11.17	-\$10.71	\$0.00	-\$21.88	\$25,308.32	\$25,308.32	\$0
1568	LRAMVA	\$0.00	\$370,620.34	\$100,310.00	\$270,310.34	\$0.00	\$2,761.46		\$2,761.46	\$273,071.80	\$273,071.80	\$0
1580	RSVA Wholesale Market	-\$1,433,056.21	-\$60,007.39	-\$219,117.23	-\$1,273,946.37	-\$28,305.93	-\$13,082.62	-\$6,364.36	-\$35,024.19	-\$1,308,970.56	-\$1,308,970.56	\$0
1584	RSVA Network	\$283,726.91	\$25,955.64	-\$52,223.48	\$361,906.03	\$4,140.24	\$6,985.87	-\$763.56	\$11,889.67	\$373,795.70	\$373,795.70	\$0
1586	RSVA Connection	\$1,139,670.48	\$677,058.91	\$9,335.20	\$1,807,394.19	\$14,249.80	\$20,995.12	\$199.23	\$35,045.69	\$1,842,439.88	\$1,842,439.88	\$0
1588	RSVA Power	\$827,485.24	\$378,536.63	-\$66,869.08	\$1,272,890.95	\$14,483.97	\$24,750.24	\$145.42	\$39,088.79	\$1,311,979.74	\$1,311,979.74	\$0
1589	RSVA Global	\$298,643.72	\$1,761,559.66	-\$142,122.63	\$2,202,326.01	\$1,454.97	\$25,274.62	-\$5,350.35	\$32,079.94	\$2,234,405.95	\$2,234,405.95	\$0
1590	Disposition and Recovery of Regulatory Assets	\$35,541.48		\$6,491.03	\$29,050.45	\$0.00		\$0.00	\$0.00	\$29,050.45	\$29,050.45	\$0
1595	Disposition and Recovery of Regulatory Assets	\$466,184.57	-\$1,074,951.20	-\$181,073.25	-\$427,693.38	\$0.00			\$0.00	-\$427,693.38	-\$427,693.38	\$0
	Subtotal	\$2,442,647.43	\$2,391,745.79	-\$351,427.63	\$5,185,820.85	\$20,666.32	\$79,584.38	-\$4,986.75	\$105,237.45	\$5,291,058.30	\$5,291,058.30	\$0
GROUP TWO												
1508	Other Regulatory Assets									\$656,625.12	\$656,625.13	\$0
	2010 Rebasing	\$87,176.96	-\$38,340.00	\$0.00	\$48,836.96	\$0.00	\$0.00	\$0.00	\$0.00	\$48,836.96		
	Incremental Capital Contribution (HONI)	\$7,875.33	\$8,318.83	\$0.00	\$16,194.16	\$29.99	\$149.72	\$0.00	\$179.71	\$16,373.87		
	LRAM	\$55,950.00	-\$38,260.00	\$0.00	\$17,690.00	\$0.00	\$438.44	\$0.00	\$438.44	\$18,128.44		
	OEB Cost Assessment	\$17,474.96	\$0.00	\$0.00	\$17,474.96	\$2,404.23	\$256.80	\$0.00	\$2,661.03	\$20,135.99		
	One-Time Incremental IFRS Transition Costs	\$475,391.33	\$17,604.00	\$0.00	\$492,995.33	\$19,423.50	\$7,006.16	\$0.00	\$26,429.66	\$519,424.99		
	Pension Contributions	\$29,126.59	\$0.00	\$0.00	\$29,126.59	\$4,170.12	\$428.16	\$0.00	\$4,598.28	\$33,724.87		
1518	RCVA Retail	-\$209,535.76	-\$14,603.09	\$0.00	-\$224,138.85	-\$9,762.12	-\$3,183.27	\$0.00	-\$12,945.39	-\$237,084.24	-\$237,084.24	\$0
1534	Smart Grid Capital	\$6,325.84	\$18,372.07	\$0.00	\$24,697.91	\$5.89	\$51.24	\$0.00	\$57.13	\$24,755.04	\$24,755.04	\$0
1548	RCVA STR	\$142,026.04	\$5,853.15	\$0.00	\$147,879.19	\$8,313.74	\$2,145.28	\$0.00	\$10,459.02	\$158,338.21	\$158,338.21	\$0
1555	Smart Meter Capital and Recovery Offset	\$410,459.97	-\$47,944.68	\$0.00	\$362,515.29	\$0.00	\$0.00	\$0.00	\$0.00	\$362,515.29	\$362,515.29	\$0
1576	CGAAP Accounting Changes	-\$602,340.82	-\$1,677,655.46	\$0.00	-\$2,279,996.28	\$0.00	\$0.00	\$0.00	\$0.00	-\$2,279,996.28	-\$2,279,996.28	\$0
1582	RSVA One Time	\$7,540.13	\$0.00	\$0.00	\$7,540.13	\$1,782.83	\$110.81	\$0.00	\$1,893.64	\$9,433.77	\$9,433.77	\$0
1592	PILs & Tax Variance									-\$153,000.21	-\$153,000.21	\$0
	Shared Tax Savings	-\$787.99	-\$831.87	\$0.00	-\$1,619.86	-\$0.75	-\$15.86	\$0.00	-\$16.61	-\$1,636.47		
	HST Savings	-\$115,054.66	-\$31,547.28	\$0.00	-\$146,601.94	-\$2,713.40	-\$2,048.40	\$0.00	-\$4,761.80	-\$151,363.74		
	Subtotal	\$427,470.57	-\$1,766,655.18	\$0.00	-\$1,339,184.61	\$26,368.18	\$7,403.34	\$0.00	\$33,771.52	-\$1,458,413.30	-\$1,458,413.29	\$0
	Grand Total	\$2,870,118.00	\$625,090.61	-\$351,427.63	\$3,846,636.24	\$47,034.50	\$86,987.72	-\$4,986.75	\$139,008.97	\$3,832,645.00	\$3,832,645.01	\$0

**Entegrus Powerlines Inc.**  
**2016 Cost of Service Application, EB-2015-0061**  
**Proposed Disposition**

Line No.	USoA	Description	Ending Balance December 31, 2014		2015 Disposition (EB-2014-0064)		Timing Adjustments		Balance for Disposition		Interest Jan-Dec 2015	Interest Jan-Apr 2016	Total Claim
			Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Interest	Interest	
1	GROUP ONE												
2	1550	Low Voltage	\$918,252.43	\$19,417.97	\$602,078.56	\$7,507.57			\$316,173.87	\$11,910.40	\$3,477.91	\$1,159.30	\$332,721.49
3	1551	Smart Metering Entity Charge	\$25,330.20	-\$21.88	\$28,530.87	-\$11.17			-\$3,200.67	-\$10.71	-\$35.21	-\$11.74	-\$3,258.32
4	1568	LRAMVA	\$270,310.34	\$2,761.46	\$120,758.26	\$3,197.00	\$58,420.52	\$5,151.92	\$207,972.60	\$4,716.38			\$212,688.98
5	1580	RSVA Wholesale Market	-\$1,273,946.37	-\$35,024.19	-\$1,213,938.98	-\$21,941.57			-\$60,007.39	-\$13,082.62	-\$660.08	-\$220.03	-\$73,970.12
6	1584	RSVA Network	\$361,906.03	\$11,889.67	\$335,950.39	\$4,903.80			\$25,955.64	\$6,985.87	\$285.51	\$95.17	\$33,322.19
7	1586	RSVA Connection	\$1,807,394.19	\$35,045.69	\$1,130,335.28	\$14,050.57			\$677,058.91	\$20,995.12	\$7,447.65	\$2,482.55	\$707,984.22
8	1588	RSVA Power	\$1,272,890.95	\$39,088.79	\$894,354.32	\$14,338.55			\$378,536.63	\$24,750.24	\$4,163.90	\$1,387.97	\$408,838.74
9	1589	RSVA Global	\$2,202,326.01	\$32,079.94	\$440,766.35	\$6,805.32			\$1,761,559.66	\$25,274.62	\$19,377.16	\$6,459.05	\$1,812,670.48
10	1590	Disposition and Recovery of Regulatory Assets	\$29,050.45	\$0.00	\$29,050.45	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1595	Disposition and Recovery of Regulatory Assets											
12		Complete 2013 & Prior	-\$351,232.56	\$0.00	-\$351,462.75	\$0.00	-\$230.19		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13		Complete 2014	-\$115,634.06	\$0.00					-\$115,634.06	\$0.00	\$0.00	\$0.00	-\$115,634.06
14		Complete 2015	-\$40,124.31	\$0.00			\$40,124.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15		Complete 2016	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16		Complete 2017	\$79,297.55	\$0.00			-\$79,297.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17		Subtotal	\$5,185,820.85	\$105,237.45	\$2,016,422.75	\$28,850.07	\$19,017.09	\$5,151.92	\$3,188,415.19	\$81,539.30	\$34,056.84	\$11,352.28	\$3,315,363.61
18	GROUP TWO												
19	1508	Other Regulatory Assets											
20		2010 Rebasing	\$48,836.96	\$0.00	\$0.00	\$0.00	-\$48,836.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21		Incremental Capital Contribution (HONI)	\$16,194.16	\$179.71	\$0.00	\$0.00			\$16,194.16	\$179.71	\$178.14	\$59.38	\$16,611.38
22		LRAM	\$17,690.00	\$438.44	\$17,773.85	\$1,214.41	\$16,404.08	\$1,160.38	\$16,320.23	\$384.41			\$16,704.64
23		OEB Cost Assessment	\$17,474.96	\$2,661.03	\$0.00	\$0.00			\$17,474.96	\$2,661.03	\$192.22	\$64.07	\$20,392.29
24		One-Time Incremental IFRS Transition Costs	\$492,995.33	\$26,429.66	\$0.00	\$0.00			\$492,995.33	\$26,429.66	\$5,422.95	\$1,807.65	\$526,655.59
25		Pension Contributions	\$29,126.59	\$4,598.28	\$0.00	\$0.00			\$29,126.59	\$4,598.28	\$320.39	\$106.80	\$34,152.06
26	1518	RCVA Retail	-\$224,138.85	-\$12,945.39					-\$224,138.85	-\$12,945.39	-\$2,465.53	-\$821.84	-\$240,371.61
27	1534	Smart Grid Capital	\$24,697.91	\$57.13					\$24,697.91	\$57.13	\$271.68	\$90.56	\$25,117.28
28	1548	RCVA STR	\$147,879.19	\$10,459.02					\$147,879.19	\$10,459.02	\$1,626.67	\$542.22	\$160,507.10
29	1555	Smart Meter Capital and Recovery Offset	\$362,515.29	\$0.00			-\$45,374.46		\$317,140.83	\$0.00	\$0.00	\$0.00	\$317,140.83
30	1576	CGAAP Accounting Changes	-\$2,279,996.28	\$0.00			-\$1,770,105.43		-\$4,050,101.71	\$0.00	\$0.00	\$0.00	-\$4,050,101.71
31	1582	RSVA One Time	\$7,540.13	\$1,893.64					\$7,540.13	\$1,893.64	\$82.94	\$27.65	\$9,544.36
32	1592	PILs & Tax Variance											
33		Shared Tax Savings	-\$1,619.86	-\$16.61					-\$1,619.86	-\$16.61	-\$17.82	-\$5.94	-\$1,660.23
34		HST Savings	-\$146,601.94	-\$4,761.80			-\$42,063.04		-\$188,664.98	-\$4,761.80	-\$2,075.31	-\$691.77	-\$196,193.87
35		Subtotal	-\$1,487,406.41	\$28,993.11	\$17,773.85	\$1,214.41	-\$1,889,975.81	\$1,160.38	-\$3,395,156.07	\$28,939.08	\$3,536.33	\$1,178.78	-\$3,361,501.88
36		GRAND TOTAL	\$3,698,414.44	\$134,230.56	\$2,034,196.60	\$30,064.48	-\$1,870,958.72	\$6,312.30	-\$206,740.88	\$110,478.38	\$37,593.17	\$12,531.06	-\$46,138.27

**Entegrus Powerlines Inc.**  
**2016 Cost of Service Application, EB-2015-0061**  
**2016 Billing Determinants**

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**2016 Load Forecast [Including WMP]**

Line No.	Rate Class	Customer Numbers	Total kWh	Total kW
1	Residential	36,333	277,476,009	-
2	General Service <50	3,850	99,682,764	-
3	General Service >50	491	478,846,838	1,272,217
4	Large User	2	40,551,283	86,226
5	Unmetered Scattered Load Connections	335	1,288,075	-
6	Sentinel Lighting Connections	532	396,340	1,110
7	Street Lighting Connections	13,469	7,263,208	21,790
8	Embedded Distributor	1	4,421,657	11,231
9	<b>Total</b>	<b>55,013</b>	<b>909,926,173</b>	<b>1,392,574</b>

**Wholesale Market Participants**

Line No.	Rate Class	Customer Numbers	Total kWh	Total kW
1	Residential			
2	General Service <50			
3	General Service >50	2	6,861,699	16,737
4	Large User			
5	Unmetered Scattered Load Connections			
6	Sentinel Lighting Connections			
7	Street Lighting Connections			
8	Embedded Distributor			
9	<b>Total</b>	<b>2</b>	<b>6,861,699</b>	<b>16,737</b>

**Entegrus Powerlines Inc.**  
**2016 Cost of Service Application, EB-2015-0061**  
**2016 Billing Determinants**

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**Class A Customers**

Line No.	Rate Class	Customer Numbers	Total kWh	Total kW
1	Residential			
2	General Service <50			
3	General Service >50			
4	Large User	2	40,551,283	86,226
5	Unmetered Scattered Load Connections			
6	Sentinel Lighting Connections			
7	Street Lighting Connections			
8	Embedded Distributor			
9	<b>Total</b>	<b>2</b>	<b>40,551,283</b>	<b>86,226</b>

**NON-RPP**

Line No.	Rate Class	Percent of 2014 kWh	2016 Non-RPP kWh	Percent of 2014 kW	2016 Non-RPP kW
1	Residential	9.03%	25,050,844		-
2	General Service <50	15.68%	15,634,625		-
3	General Service >50	90.26%	432,212,462	89.86%	1,143,221
4	Large User	100.00%	40,551,283	100.00%	86,226
5	Unmetered Scattered Load Connections	0.45%	5,847		-
6	Sentinel Lighting Connections	0.00%	-	0.00%	-
7	Street Lighting Connections	100.00%	7,263,208	100.00%	21,790
8	Embedded Distributor	100.00%	4,421,657	100.00%	11,231
9	<b>Total</b>		<b>525,139,925</b>		<b>1,262,468</b>

**Entegrus Powerlines Inc.**  
**2016 Cost of Service Application, EB-2015-0061**  
**Proposed Group One Disposition**

Billing Determinants [Load Forecast]					
Rate Class	Customer Numbers	Total kWh	Total kW	Non-RPP kWh	Non-RPP kW
Residential	36,333	277,476,009	-	25,050,844	-
General Service <50	3,850	99,682,764	-	15,634,625	-
General Service >50	491	471,985,139	1,255,480	425,350,763	1,126,484
General Service >50 - WMP	2	6,861,699	16,737	6,861,699	16,737
Large Use - Class A	2	40,551,283	86,226	40,551,283	86,226
Unmetered Scattered Load Connections	335	1,288,075	-	5,847	-
Sentinel Lighting Connections	532	396,340	1,110	-	-
Street Lighting Connections	13,469	7,263,208	21,790	7,263,208	21,790
Embedded Distributor	1	4,421,657	11,231	4,421,657	11,231
<b>Total</b>	<b>55,015</b>	<b>909,926,173</b>	<b>1,392,574</b>	<b>525,139,925</b>	<b>1,262,468</b>
Total Excluding Embedded Distributor		905,504,516		520,718,268	
Total Excluding Embedded Distributor & WMP		898,642,817			
Total Excluding Embedded Distributor, WMP & Class A				473,305,287	

Allocation of Deferral Balances							
Deferral Acct	1550	1551	1580	1584	1586	1588	1589
<b>Total Claim Per Board Model:</b>	<b>\$332,721.49</b>	<b>-\$3,258.32</b>	<b>-\$73,970.12</b>	<b>\$33,322.19</b>	<b>\$707,984.22</b>	<b>\$408,838.74</b>	<b>\$1,812,670.48</b>
<b>Allocation Notes:</b>	<b>Total kWh</b>	<b>Res &amp; GS&lt;50 Customer No.</b>	<b>Total kWh Excluding WMP</b>	<b>Total kWh</b>	<b>Total kWh</b>	<b>Total kWh Excluding WMP</b>	<b>Total Non-RPP kWh Excluding WMP &amp; Class A</b>
Residential	\$101,956.68	-\$2,946.14	-\$22,839.92	\$10,211.00	\$216,949.37	\$126,238.08	\$95,940.04
General Service <50	\$36,627.76	-\$312.19	-\$8,205.20	\$3,668.28	\$77,938.68	\$45,350.81	\$59,877.68
General Service >50	\$173,427.74		-\$38,850.58	\$17,368.86	\$369,029.67	\$214,730.26	\$1,629,013.65
General Service >50 - WMP	\$2,521.28		\$0.00	\$252.51	\$5,364.94	\$0.00	\$0.00
Large Use - Class A	\$14,900.29		-\$3,337.90	\$1,492.27	\$31,705.72	\$18,448.86	\$0.00
Unmetered Scattered Load Connections	\$473.29		-\$106.03	\$47.40	\$1,007.10	\$586.01	\$22.39
Sentinel Lighting Connections	\$145.63		-\$32.62	\$14.59	\$309.89	\$180.32	\$0.00
Street Lighting Connections	\$2,668.82		-\$597.86	\$267.28	\$5,678.86	\$3,304.41	\$27,816.72
Embedded Distributor	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$332,721.49</b>	<b>-\$3,258.32</b>	<b>-\$73,970.12</b>	<b>\$33,322.19</b>	<b>\$707,984.22</b>	<b>\$408,838.74</b>	<b>\$1,812,670.48</b>

**Entegrus Powerlines Inc.**  
**2016 Cost of Service Application, EB-2015-0061**  
**Proposed Group One Disposition**

Allocation of Residual Balances, Account 1595 - Group One					
Application	EB-2012-0119 - CK		EB-2012-0119 - SMP		Total
Residual Balance	\$592.09		-\$2,426.99		
Rate Class	Original Alloc	Alloc Balance	Original Alloc	Alloc Balance	
Residential	28.81%	\$170.55	57.37%	-\$1,392.38	-\$1,221.83
General Service <50	13.20%	\$78.17	23.14%	-\$561.63	-\$483.46
General Service >50	52.04%	\$303.72	19.78%	-\$473.21	-\$169.49
General Service >50 - WMP		\$4.42		-\$6.88	-\$2.46
Large Use - Class A	4.71%	\$27.89	-1.90%	\$46.18	\$74.07
Unmetered Scattered Load Connections	0.15%	\$0.88	-0.19%	\$4.50	\$5.38
Sentinel Lighting Connections	0.04%	\$0.22	0.06%	-\$1.51	-\$1.29
Street Lighting Connections	1.05%	\$6.23	1.73%	-\$42.06	-\$35.83
Embedded Distributor					\$0.00
Total	100.0%	\$592.08	100.0%	-\$2,426.99	-\$1,834.91

Allocation of Residual Balances, Account 1595 - Non-RPP					
Application	EB-2012-0119 - CK		EB-2012-0119 - SMP		Total
Residual Balance	-\$119,262.94		\$5,463.78		
Rate Class	Original Alloc	Alloc Balance	Original Alloc	Alloc Balance	
Residential	9.34%	-\$11,144.79	7.59%	\$414.90	-\$10,729.89
General Service <50	3.58%	-\$4,305.00	1.86%	\$101.76	-\$4,203.24
General Service >50	77.56%	-\$92,499.41	64.34%	\$3,515.60	-\$88,983.81
General Service >50 - WMP		\$0.00		\$0.00	\$0.00
Large Use - Class A	7.73%	-\$9,217.94	25.09%	\$1,370.70	-\$7,847.24
Unmetered Scattered Load Connections	0.00%	\$0.00	0.05%	\$2.55	\$2.55
Sentinel Lighting Connections	0.03%	\$0.00	0.01%	\$0.00	\$0.00
Street Lighting Connections	1.76%	-\$2,095.80	1.07%	\$58.27	-\$2,037.53
Embedded Distributor					\$0.00
Total	100.0%	-\$119,262.94	100.0%	\$5,463.78	-\$113,799.16

Entegrus Powerlines Inc.  
 2016 Cost of Service Application, EB-2015-0061  
 Proposed Group One Disposition

Rate Class	Billing Unit	Group One Disp Total \$	Group One Rate Rider	Non-RPP Excluding WMP & Class A	Non-RPP Rate Rider
Residential	kWh	\$428,347.24	\$0.0015	\$85,210.15	\$0.0034
General Service <50	kWh	\$154,584.68	\$0.0016	\$55,674.44	\$0.0036
General Service >50	kW	\$735,536.46	\$0.5859	\$1,540,029.84	\$1.3671
General Service >50 - WMP	kW	\$8,136.27	\$0.4861	\$0.00	\$0.0000
Large Use - Class A	kW	\$63,283.31	\$0.7339	-\$7,847.24	-\$0.0910
Unmetered Scattered Load Connections	kWh	\$2,013.16	\$0.0016	\$24.94	\$0.0043
Sentinel Lighting Connections	kW	\$616.50	\$0.5554	\$0.00	\$0.0000
Street Lighting Connections	kW	\$11,285.68	\$0.5179	\$25,779.19	\$1.1831
Embedded Distributor	kW	\$0.00	\$0.0000	\$0.00	\$0.0000
Total		\$1,403,803.29		\$1,698,871.32	

Rate Rider Recovery Period
1

Balanced:  
 \$0.00



**Entegrus Powerlines Inc.**  
**2016 Cost of Service Application, EB-2015-0061**  
**Proposed Group Two Disposition**

Billing Determinants [Load Forecast]			
Rate Class	Customer Numbers	Total kWh	Total kW
Residential	36,333	277,476,009	-
General Service <50	3,850	99,682,764	-
General Service >50	493	478,846,838	1,272,217
Large Use	2	40,551,283	86,226
Unmetered Scattered Load Connections	335	1,288,075	-
Sentinel Lighting Connections	532	396,340	1,110
Street Lighting Connections	13,469	7,263,208	21,790
Embedded Distributor	1	4,421,657	11,231
<b>Total</b>	<b>55,015</b>	<b>909,926,173</b>	<b>1,392,574</b>
Total Excluding Embedded Distributor		905,504,516	1,381,343

Allocation of Deferral Balances, Section 1:						
Deferral Acct	1508 - ICC (HONI)	1508 - One-Time IFRS	1508 - OEB Cost	1508 - Pension	1518	1534
<b>Total Claim:</b>	<b>\$16,611.38</b>	<b>\$526,655.59</b>	<b>\$20,392.29</b>	<b>\$34,152.06</b>	<b>-\$240,371.61</b>	<b>\$25,117.28</b>
<b>Allocation Notes:</b>	Total kWh	Total kWh	Total kWh	Total kWh	Total kWh	Total kWh
Residential	\$5,090.27	\$161,384.39	\$6,248.86	\$10,465.30	-\$73,657.67	\$7,696.75
General Service <50	\$1,828.67	\$57,977.05	\$2,244.89	\$3,759.64	-\$26,461.39	\$2,765.04
General Service >50	\$8,784.39	\$278,504.81	\$10,783.80	\$18,060.21	-\$127,112.77	\$13,282.46
Large Use	\$743.91	\$23,585.26	\$913.23	\$1,529.43	-\$10,764.58	\$1,124.83
Unmetered Scattered Load Connections	\$23.63	\$749.16	\$29.01	\$48.58	-\$341.93	\$35.73
Sentinel Lighting Connections	\$7.27	\$230.52	\$8.93	\$14.95	-\$105.21	\$10.99
Street Lighting Connections	\$133.24	\$4,224.40	\$163.57	\$273.94	-\$1,928.06	\$201.47
Embedded Distributor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$16,611.38</b>	<b>\$526,655.59</b>	<b>\$20,392.29</b>	<b>\$34,152.06</b>	<b>-\$240,371.61</b>	<b>\$25,117.28</b>

**Entegrus Powerlines Inc.**  
**2016 Cost of Service Application, EB-2015-0061**  
**Proposed Group Two Disposition**

Allocation of Deferral Balances, Section 2:						
Deferral Acct	1548	1555	1582	1592	1592	TOTAL
Total Claim:	\$160,507.10	\$317,140.83	\$9,544.36	-\$1,660.23	-\$196,193.87	\$671,895.19
Allocation Notes:	Total kWh	Actual	Total kWh	Total kWh	Total kWh	
Residential	\$49,184.59	\$97,206.45	\$2,924.70	-\$508.75	-\$60,120.18	\$205,890.52
General Service <50	\$17,669.48	\$136,176.71	\$1,050.69	-\$182.77	-\$21,598.07	\$73,965.80
General Service >50	\$84,879.00	\$83,757.67	\$5,047.23	-\$877.96	-\$103,750.79	\$355,310.08
Large Use	\$7,188.00		\$427.43	-\$74.35	-\$8,786.17	\$30,089.54
Unmetered Scattered Load Connections	\$228.32		\$13.58	-\$2.36	-\$279.08	\$955.77
Sentinel Lighting Connections	\$70.25		\$4.18	-\$0.73	-\$85.87	\$294.09
Street Lighting Connections	\$1,287.46		\$76.56	-\$13.32	-\$1,573.70	\$5,389.39
Embedded Distributor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$160,507.10</b>	<b>\$317,140.83</b>	<b>\$9,544.36</b>	<b>-\$1,660.23</b>	<b>-\$196,193.87</b>	<b>\$671,895.19</b>

Calculation of Rate Riders			
Rate Class	Billing Unit	Group One Disp Total \$	Group One Rate Rider
Residential	Customer	\$205,890.52	\$0.47
General Service <50	kWh	\$73,965.80	\$0.0007
General Service >50	kW	\$355,310.08	\$0.2793
Large Use	kW	\$30,089.54	\$0.3490
Unmetered Scattered Load Connections	kWh	\$955.77	\$0.0007
Sentinel Lighting Connections	kW	\$294.09	\$0.2649
Street Lighting Connections	kW	\$5,389.39	\$0.2473
Embedded Distribution	kW	\$0.00	\$0.0000
<b>Total</b>		<b>\$671,895.19</b>	

Rate Rider Recovery Period
1

**Entegrus Powerlines Inc.**  
**2016 Cost of Service Application, EB-2015-0061**  
**Proposed LRAMVA & LRAM Disposition**

Billing Determinants [Load Forecast]			
Rate Class	Customer Numbers	Total kWh	Total kW
Residential	36,333	277,476,009	-
General Service <50	3,850	99,682,764	-
General Service >50	491	478,846,838	1,272,217
Large Use	2	40,551,283	86,226
Unmetered Scattered Load Connections	335	1,288,075	-
Sentinel Lighting Connections	532	396,340	1,110
Street Lighting Connections	13,469	7,263,208	21,790
Embedded Distributor	1	4,421,657	11,231
<b>Total</b>	<b>55,013</b>	<b>909,926,173</b>	<b>1,392,574</b>

Calculation of Rate Rider							
Rate Class	Billing Unit	CK LRAMVA	SMP LRAMVA	SMP LRAM	Balance	Updated LRAM/ LRAMVA Rate Rider (Nov12)	Rate Rider Per Application (Aug28)
Residential	kWh	\$34,679.50	\$14,693.77	\$11,976.17	\$61,349.44	\$0.0002	\$0.0002
General Service <50	kWh	\$63,893.65	\$3,785.62	\$4,116.08	\$71,795.35	\$0.0007	\$0.0007
General Service >50	kW	\$65,369.42	\$6,889.55	\$612.39	\$72,871.36	\$0.0573	\$0.0635
Large Use	kW	\$23,312.11	\$52.57		\$23,364.68	\$0.2710	\$0.3180
Unmetered Scattered Load Connections	kWh				\$0.00		
Sentinel Lighting Connections	kW				\$0.00		
Street Lighting Connections	kW		\$12.78		\$12.78	\$0.0006	\$0.0006
Embedded Distributor	kW				\$0.00		
<b>Total</b>		<b>\$187,254.68</b>	<b>\$25,434.29</b>	<b>\$16,704.64</b>	<b>\$229,393.60</b>		

Entegrus Powerlines Inc.

2016 Cost of Service Application, EB-2015-0061

Calculation of Rate Rider for the Disposition of Accounting Changes under CGAAP

Billing Determinants [Load Forecast]			
Rate Class	Customer Numbers	Total kWh	Total kW
Residential	36,333	277,476,009	-
General Service <50	3,850	99,682,764	-
General Service >50	491	478,846,838	1,272,217
Large Use	2	40,551,283	86,226
Unmetered Scattered Load Connections	335	1,288,075	-
Sentinel Lighting Connections	532	396,340	1,110
Street Lighting Connections	13,469	7,263,208	21,790
Embedded Distribution	1	4,421,657	11,231
<b>Total</b>	<b>55,013</b>	<b>909,926,173</b>	<b>1,392,574</b>
Total Excluding Embedded Distributor		905,504,516	

Calculation of Rate Rider			
Rate Class	Allocated Balance	Billing Unit	IFRS Rate Rider
Residential	-\$1,241,082.78	Customer	-\$1.4200
General Service <50	-\$445,856.79	kWh	-\$0.0022
General Service >50	-\$2,141,765.57	kW	-\$0.8417
Large Use	-\$181,376.03	kW	-\$1.0517
Unmetered Scattered Load Connections	-\$5,761.25	kWh	-\$0.0022
Sentinel Lighting Connections	-\$1,772.73	kW	-\$0.7985
Street Lighting Connections	-\$32,486.56	kW	-\$0.7454
Embedded Distribution	\$0.00	kW	\$0.0000
<b>Total</b>	<b>-\$4,050,101.71</b>		