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#### EB-2015-0004

**IN THE MATTER OF** the Ontario Energy Board Act, 1998, S.O. 1998, c. 15, (Schedule B);

**AND IN THE MATTER OF** an application by Hydro Ottawa Limited for an order approving just and reasonable rates and other charges for electricity distribution to be effective January 1, 2016 and for each following year through to December 31, 2020.

AMENDED SEPTMEBER 18<sup>TH</sup>, 2015 SETTLEMENT PROPOSAL

ORIGINALLY FILED SEPTEMBER 18, 2015

REFILED DECEMBER 7, 2015

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A. INTRODUCTION

This Settlement Proposal is filed with the Ontario Energy Board ("the OEB") in connection with the Custom Incentive Rate-setting Application ("Custom IR" or the "Application") made by Hydro Ottawa Limited ("Hydro Ottawa" or "the Applicant") under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B) in which Hydro Ottawa seeks approval for changes to the rates that it charges for electricity distribution for a period of five years, to be effective January 1, 2016 through December 31, 2020. The OEB assigned File Number EB-2015-0004 to the Application. This Settlement Proposal was originally filed on September 18, 2015. This version of the Settlement Proposal incorporates amendments arising from two subsequent agreements reached with interveners and filed with the OEB, the first being on November 5, 2015 and the second on December 7, 2015. The first subsequent agreement relates to the treatment of working capital allowance and the second relates to directions arising from the OEB's Procedural Order No. 11 regarding the confidentiality provision and the creation of an additional deferral account to capture and record expenses incurred in the construction of Hydro Ottawa's new facilities that are above \$66 million.

As set out herein, the Settlement Proposal contains a comprehensive settlement of all issues within Hydro Ottawa's Custom IR Application, except for one outstanding item related to a Specific Service charge called "Access to Power Poles", which issue proceeded to hearing

B. BACKGROUND

Hydro Ottawa filed its Custom IR Application, including detailed supporting evidence, on April 29, 2015. The OEB issued a Notice of Application and Hearing on May 27, 2015. On June 12, 2015, the OEB issued Procedural Order No. 1, which established the process to address the application, up to and including a Settlement Conference.

As set out in Procedural Order No. 1, the following ten parties requested and were granted intervenor status:

Consumers Council of Canada ("CCC");

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- Energy Probe Research Foundation ("Energy Probe");
- School Energy Coalition ("SEC");
- Vulnerable Energy Consumers Coalition ("VECC")
- Sustainable Infrastructure Alliance of Ontario ("SIA");
- Sean McGuire (withdrawn)
- Allstream Inc. ("Allstream")
- Quebecor Media ("Quebecor").
- · Rogers Communications Partnership ("Rogers"); and
- TELUS Communications Inc. ("TELUS")

In response to Procedural Order No. 2, Hydro Ottawa presented an overview of its Application at a session in Ottawa on July 7, 2015. Following the presentation the OEB panel, OEB staff and intervenors posed questions of clarification.

On July 31, 2015, Hydro Ottawa responded to 342 interrogatories from the intervenors and OEB staff. A Technical Conference was held on August 13 and 14, 2015. Following the Technical Conference, Hydro Ottawa provided written responses to 82 Undertakings and a draft Issues List was submitted to the OEB. The OEB approved the Issues List in its Issues List Decision released on August 21, 2015. The Issues List contains 32 issues under five headings.

One of the issues (Issue 4.11) relates to Hydro Ottawa's proposed charges for Access to Power Poles. Certain of the intervenors in this proceeding are participating solely with respect to this issue. On August 21, 2015, in accordance with Procedural Order No. 5, Allstream, Rogers, TELUS and Videotron ("the Carriers") filed evidence related to the Access to Power Poles issue. On August 24, 2015, the Carriers filed a Notice of Motion seeking to compel Hydro Ottawa to produce copies of agreements with Bell Canada and Hydro One Inc. On August 25, 2015, a second Technical Conference was held in relation to the evidence filed by the Carriers. On August 26, 2015 Hydro Ottawa filed a Notice of Motion seeking the Carriers responses to questions that were not answered during the Technical Conference held August 25, 2015 relating to the OEB's methodology and costs recovered from third parties by Rogers.

Issue 4.11 is an unsettled issue. Further to the OEB's Procedural Order 7 Hydro Ottawa and

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the Parties to this settlement proposal agreed that Issue 4.11 be addressed via an oral rather

than written hearing with a written argument stage to follow very shortly after the oral hearing.

In Procedural Order No. 8 the OEB ruled on some elements of the Notice of Motions and

established an oral hearing to address the other elements. Procedural Order No. 8 further set

out procedures for an oral hearing to hear the Settlement Proposal as well as the unsettled

issue 4.11 In Procedural Order No. 9 the OEB denied Hydro Ottawa's motion to compel

answers from the Carriers regarding revenues from third parties and determined that matters

pertaining to the rate methodology were out of scope. The OEB further established a

supplementary hearing day to allow for cross examination. In Procedural Order No. 10 the

OEB established procedures for the filing of Final Argument and Reply Argument as well as a

process for filing of joint proposal regarding working capital allowance.

In Procedural Order No. 11 the OEB ruled on the September 18, 2015 Settlement Proposal

and November 5, 2015 amendment and provided further options and direction to the Parties.

Among the options provided to the Parties was the option to modify the Settlement Proposal

in the manner set out by the OEB in Procedural Order No. 11.

C. THE SETTLEMENT PROCESS

Pursuant to Procedural Order Nos. 1 and 3, a Settlement Conference was held from August

25 to 27, 2015 with Ms. Gail Morrison acting as facilitator. All intervenors of record

participated at the Settlement Conference except Sean McGuire, who withdrew as an

intervenor, and SIA which was invited but did not participate. OEB staff also participated in

the Settlement Conference.

During the Settlement Conference, all issues on the Issues List were discussed and

addressed.

The Carriers participated only in the discussion of Issue 4.11 (related to Access to Power

Poles), and did not participate in the discussion and negotiation of any other issues. No

resolution was reached at the Settlement Conference in relation to Issue 4.11, and that issue

remains outstanding. It is expected that Issue 4.11 will be addressed at the hearing in a

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<sup>1</sup> Rogers, TELUS, Videotron and Allstream ("the Carriers") are not parties to this settlement proposal as pursuant to their intervention request letters, the Carriers have limited the scope of their intervenor status to the rates, terms and conditions of Hydro Ottowa's pale attackment rate.

Ottawa's pole attachment rate.

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process to be determined by the OEB.

Hydro Ottawa, and the other four intervenors (CCC, Energy Probe, SEC and VECC) who participated in the Settlement Conference (the "Intervenors" and, with Hydro Ottawa, hereinafter referred to as the "Parties"), have reached a comprehensive settlement in relation to the terms of Hydro Ottawa's Custom IR plan for 2016 to 2020 on all issues. The specific components of the comprehensive settlement are described in detail in this Settlement

Proposal.

The Carriers take no position on any of the settled items addressed in this Settlement Proposal and are therefore not parties to the Settlement Proposal.

OEB staff is not a party to the Settlement Proposal. Although it is not a party to the Settlement Proposal, once the Settlement Proposal is filed, OEB staff will file a submission commenting on two aspects of the settlement: namely, whether the settlement represents an acceptable outcome from a public interest perspective, and whether the accompanying

explanation and rationale is adequate to support the settlement.

D. PREAMBLE TO THE TERMS OF THE SETTLEMENT PROPOSAL

This document comprises the Settlement Proposal, and it is presented jointly to the OEB by the Parties. This document is called a "Settlement Proposal" because it is a proposal by the Parties to the OEB to settle the issues in this proceeding (other than Issue 4.11). It is termed a proposal as between the Parties and the OEB. However, as between the Parties, and subject only to the OEB's approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, and is binding and enforceable in accordance with its

terms.

As set forth later in this Preamble, this Settlement Proposal is subject to a condition subsequent, that if it is not accepted by the OEB in its entirety, then unless amended by the Parties, it is null and void and of no further effect. In entering into this agreement, the Parties understand and agree that, pursuant to the *Ontario Energy Board Act*, 1998, the OEB has exclusive jurisdiction with respect to the interpretation and enforcement of the terms of this

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agreement. The Parties agree that the two subsequent agreements comprise amendments to the September 18, 2015 Settlement Proposal which here to forth shall be referred to as the "Amended September 18, 2015 Settlement Proposal".

The Parties acknowledge that this settlement proceeding is confidential in accordance with the Board's Practice Direction on Settlement Conferences (the "Practice Direction"). The Parties understand that confidentiality in that context does not have the same meaning as confidentiality in the Board's Practice Direction on Confidential Filings, and the rules of that latter document do not apply. Instead, in this settlement conference, and in this Agreement, the Parties have interpreted "confidential" to mean that the documents and other information provided during the course of the settlement proceeding, the discussion of each issue, the offers and counter-offers, and the negotiations leading to the settlement – or not – of each issue during the settlement conference are strictly privileged and without prejudice. None of the foregoing is admissible as evidence in this proceeding, or otherwise, with one exception, the need to resolve a subsequent dispute over the interpretation of any provision of this Settlement Proposal. Further, the Parties shall not disclose those documents or other information to persons who were not attendees at the settlement conference. However, the Parties agree that "attendees" is deemed to include, in this context, persons who were not physically in attendance at the settlement conference but were a) any persons or entities that the Parties engage to assist them with the settlement conference, and b) any persons or entities from whom they seek instructions with respect to the negotiations; in each case provided that any such persons or entities have agreed to be bound by the same confidentiality provisions.

The role of OEB staff in the Settlement Conference is set out on page 5 of the Practice Direction. Although OEB staff is not a Party to this Settlement Proposal, the OEB staff who participated in the Settlement Conference are bound by the same confidentiality and privilege standards and obligations that apply to the Parties to the Settlement Conference.

This Amended September 18, 2015 Settlement Proposal provides a description of each of the Key Components of the settlement and of the settled issues from the Issues List, together with references to the evidence before the OEB. The Parties agree that references to the "evidence" in this Settlement Proposal shall, unless the context otherwise requires, include, in addition to the Application, the responses to Interrogatories and Technical Conference Questions and Undertakings, and all other components of the record up to and including the

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date hereof, including additional information included by the Parties in this Settlement

Proposal, and the Appendices to this document.

The Parties have reviewed the evidence in respect of each component of the Settlement

Proposal and have jointly concluded that it is sufficient in the context of the overall settlement

to support the proposed settlement, and the sum of the evidence in this proceeding provides

an appropriate and robust evidentiary record to support acceptance by the OEB of this

Settlement Proposal.

Set out below are the final agreements of the Parties following the Settlement Conference.

The Parties explicitly request that the OEB consider and accept this Settlement Proposal as a

package. None of the matters in respect of which a settlement has been reached is severable.

Numerous compromises were made by the Parties with respect to various matters to arrive at

this comprehensive Settlement Proposal. These compromises are intended to support and not

detract from the objectives set out in Renewed Regulatory Framework for Electricity ("RRFE"),

and in the Ontario Energy Board Act, and the Electricity Act. The distinct issues addressed in

this proposal are intricately interrelated, and reductions or increases to the agreed-upon

amounts may have financial consequences in other areas of this proposal which may be

unacceptable to one or more of the Parties. If the OEB does not accept the Settlement

Proposal in its entirety, then there is no agreement, unless the Parties agree in writing that the

balance of this Settlement Proposal may continue as a valid settlement, subject to any

revisions that may be agreed upon by the Parties.

It is further acknowledged and agreed that none of the Parties will withdraw from this

agreement under any circumstances, except as provided under Rule 32.05 of the OEB's

Rules of Practice and Procedure.

In the event that the OEB directs the Parties to make reasonable efforts to revise the

Settlement Proposal, the Parties agree to use reasonable efforts to discuss any potential

revisions but no Party will be obligated to accept any proposed revision. The Parties agree

that all of the Parties must agree with any revised Settlement Proposal prior to its

resubmission to the OEB for its review and consideration as a basis for making a decision.

Unless otherwise expressly stated in this Settlement Proposal, the agreement by the Parties

to the settlement of any item shall be interpreted as being for the purpose of settlement of this

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case only and not a statement or acknowledgment of principle applicable in any other situation. Where, if at all, the Parties have agreed that a particular principle should be

applicable generally, this Settlement Proposal so states expressly. The Parties understand

this to be consistent with OEB policy, under which settlements and their approval by the OEB

are considered to be specific to the facts of the particular case, and not precedents or

statements of principle unless clearly so stated.

Where in this Settlement Proposal, the Parties or any of them "accept" the evidence of Hydro

Ottawa, or "agree" to a revised term or condition, including a revised budget or forecast then

unless expressly stated to the contrary, the words "for the purpose of settlement of the issues

herein" shall be deemed to qualify that acceptance or agreement.

It is also acknowledged and agreed that this Settlement Proposal is without prejudice to any of

the Parties or the OEB re-examining the items settled herein in any subsequent proceeding

and taking positions or rendering decisions inconsistent with the resolution of these items in

this Settlement Proposal. However, none of the Parties will, in any subsequent proceeding,

take the position that any of the terms of this Agreement should be modified or cancelled in

such a manner that they would not apply to Hydro Ottawa in the Custom IR Period in the

manner intended by this Agreement and set forth herein.

E. SETTLEMENT PROPOSAL OVERVIEW

Hydro Ottawa's Custom IR Application and the supporting evidence explain in detail its 2016 to

2020 Custom IR plan. The Parties, through negotiations, have agreed to modifications to the

Custom IR plan, including in particular reductions in capital additions and OM&A, and

increased protections for ratepayers. As a result of those modifications, the Parties now agree

that the Custom IR plan is appropriate as the basis for setting rates for 2016 through 2020

under the Renewed Regulatory Framework for Electricity.

To maintain balance, and to enhance the incentive for both productivity and customer focus,

the Parties have agreed to add three important adjustment mechanisms to Hydro Ottawa's

Custom IR plan: an asymmetrical Earnings Sharing Mechanism (ESM) with no dead band; an

asymmetrical capital variance account for certain capital investments; and an efficiency

adjustment that will operate as a proxy stretch factor if Hydro Ottawa's efficiency ranking

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declines during the Custom IR term. The intention of these adjustment mechanisms is to

maintain the alignment between the interests of the utility and the interests of its customers.

Hydro Ottawa has also agreed to re-set certain items after the third year of the Custom IR

term, to allow for up-to-date values to be used in setting rates. As set out herein, this

includes updates for 2019 and 2020 related to Return on Equity ("ROE") and to the inflation

factor used to escalate the OM&A budget.

Hydro Ottawa's Application included the filing of third party reports that are intended to address

the OEB's RRFE requirements. The Intervenors have not accepted all of the contents or

conclusions in those reports but acknowledge Hydro Ottawa's statement that the reports were

prepared in intended compliance with the RRFE.

The Parties agree that Hydro Ottawa's 2016-2020 Custom IR Plan, as updated with the

amendments agreed upon in this Settlement Proposal, provides adequate resources to allow

Hydro Ottawa to manage its assets while satisfying customer preferences and expectations

and providing a safe and reliable electricity distribution service.

The overall impact of Hydro Ottawa's 2016-2020 Custom IR Plan, as updated with the

amendments agreed upon in this Settlement Proposal, is set out in the following tables:

# Inserted December 7, 2015 – per November 5<sup>th</sup> amendment

Table 1 - UPDATED Summary of 2016-2020 Revenue Requirement

ltem (\$millions)	2016	2017	2018	2019	2020	Totals (16-20)
Original Revenue Requirement	\$187.1	\$197.1	\$208.0	\$217.7	\$224.3	\$1,034.3
Change	(\$12.1)	(\$15.0)	(\$17.4)	(\$19.7)	(\$22.0)	(\$86.2)
Amended Settlement Revenue Requirement	\$175.0	\$182.1	\$190.6	\$198.0	\$202.3	\$948.1
Deficiency over 2015 Rates	(\$5.1)	(\$12.6)	(\$20.6)	(\$27.4)	(\$31.1)	(\$96.7)
Yearly Change in Deficiency	(\$5.1)	(\$7.5)	(\$7.9)	(\$6.8)	(\$3.7)	(\$31.1)
Weighted Average Increase over 2015 rates	3.2%	7.9%	12.9%	17.1%	19.4%	12.1%
Weighted Average Change in Revenue Deficiency	3.2%	4.6%	4.6%	3.8%	2.0%	3.6%

<b>New Regulator Assets for</b>	Items Take	en out of B	ase Rates			
CCRA Payments <sup>1</sup>	\$0.2	\$0.6	\$0.9	\$1.3	\$1.7	\$4.7
Land for New Facilities <sup>1</sup>	\$0.0	\$0.4	\$1.0	\$1.2	\$1.2	\$3.9
Estimated Revenue Requirement for future Regulatory Assets	\$0.2	\$1.0	\$2.0	\$2.5	\$2.9	\$8.6

<sup>1.</sup> Numbers are estimates based on original budgeted amounts and timing.

Revenue Requirement Including New Regulatory Assets for Items Taken out of Base Rates						
Final Revenue						
Requirement	\$175.3	\$183.1	\$192.6	\$200.5	\$205.2	\$956.7

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Inserted December 7, 2015 – per November 5, 2015 amendment

Table 3 - UPDATED Summary of 2016-2020 Bill Impacts<sup>2\*</sup>

Please note in the rate summary provided as part of the Settlement Agreement the Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP rate rider was included in the line "% Increase of Total Bill - No VA". This has been corrected in the summary tables provided.

<sup>&</sup>lt;sup>2</sup> During the review of Hydro Ottawa's EDDVAR Continuity Schedule a data entry error was found related to the over collection of Stranded Meters. The Stranded Meter over collection is recorded in Account 1555; this account is not included in the calculation of rate riders in the EDDVAR Continuity Schedule model. As part of Hydro Ottawa Original Evidence the regulatory liability in Account 1555 for 2014 and 2015 was included in the projected interest column of Account 1508, Sub Account Incremental Capital Charges. When updating the EDDVAR Continuity Schedule for the 2016 model, only the 2014 balance was included in the projected interest column of Account 1508 and it was shown as an asset. Hydro Ottawa has corrected the balance to be a regulatory liability including the over collection related to 2014 and 2015 (refund to customers). This correction impacts the Group 2 rate rider.

In addition, Hydro Ottawa has noted that the balance for Account 1592 is not included in the calculation of the rate riders as part of the EDDVAR Continuity Schedule. Hydro Ottawa has added the balance to the projected interest column of Account 1508, Sub Account Financial Assistance Payment, in order to clear the liability to rate payers. This correction impacts the Group 2 rate rider. A minor adjustment was also made to Account 1508, Sub Account Other, as projected interest was calculated on this account in error. This correction impacts the Group 2 rate rider and reduces the regulatory asset.

All of the above adjustments will result in funds being returned or less being collected from rate payers in 2016.

		Rate	s Summary A	me	nded Settlement - No	ovei	mber 5, 2015					
Rate Class		201	5 Approved		2016 Proposed	20	017 Proposed	2018 Proposed	20	19 Proposed	202	0 Proposed
	Distribution Charge	\$	28.39	\$	28.40	\$	28.66	\$ 28.87	\$	28.73	\$	28.01
Residential	Change in Distribution Charge			\$	0.01	\$	0.26	\$ 0.21	-\$	0.14	-\$	0.72
(800 kWh)	% Distribution Increase				0.04%	)	0.92%	0.73%		-0.48%		-2.51%
(OUU KVVII)	% Increase of Total Bill - No VA				-0.15%	,	0.19%	0.16%		-0.11%		-0.53%
	% Increase of Total Bill				-1.32%	,	1.37%	0.16%		-0.11%		-0.53%
	Distribution Charge	\$	15.10	\$	17.44	\$	20.08	\$ 22.91	\$	25.66	\$	28.01
Desidential	Change in Distribution Charge			\$	2.34	\$	2.65	\$ 2.82	\$	2.76	\$	2.35
Residential	% Distribution Increase				15.49%	,	15.17%	14.06%		12.04%		9.15%
(232 kWh)	% Increase of Total Bill - No VA				4.89%	,	5.42%	5.50%		5.06%		4.129
	% Increase of Total Bill				4.41%	,	5.90%	5.50%		5.06%		4.129
	Distribution Charge	\$	58.72	\$	60.43	\$	63.27	\$ 66.17	\$	68.57	\$	69.87
General Service	Change in Distribution Charge			\$	1.71	\$	2.84	\$ 2.90	\$	2.40	\$	1.30
<50kW	% Distribution Increase				2.91%	,	4.70%	4.58%		3.63%		1.90%
(2000 kWh)	% Increase of Total Bill - No VA				0.36%		0.88%	0.90%		0.73%		0.40%
	% Increase of Total Bill				-0.92%		2.19%	0.90%		0.73%		0.40%
	Distribution Charge	\$	1,153.10	\$	1,217.65	\$	1,279.35	\$ 1,344.05	\$	1,399.55	\$	1,430.93
General Service 50-	Change in Distribution Charge		•	\$	64.55		61.70	\$ 64.70	\$	55.50	\$	31.38
1,499 kWh	% Distribution Increase			Ħ	5.60%	,	5.07%	5.06%	Ė	4.13%		2.24%
(250 KW)	% Increase of Total Bill - No VA				0.19%	,	0.35%	0.37%		0.32%		0.18%
, ,	% Increase of Total Bill				0.68%	,	-0.13%	0.37%		0.32%		0.18%
	Distribution Charge	\$	12,915.68	\$	13,329.18	_	13,969.68		\$	15,175.93	\$	15,458.93
General Service 1,500-	Change in Distribution Charge	Ť	,	\$	413.50	_	640.50		_	547.25	\$	283.00
4,999 kWh	% Distribution Increase			Ė	3.20%	,	4.81%	4.72%	Ė	3.74%		1.86%
(2500 KW)	% Increase of Total Bill - No VA				-0.08%	,	0.36%	0.37%		0.31%		0.16%
	% Increase of Total Bill				0.24%	,	0.05%	0.37%		0.31%		0.16%
	Distribution Charge	\$	40.078.07	\$	41,287.82	\$	43,077.32	\$ 44,947.07	\$	46,537.07	\$	47,403.32
	Change in Distribution Charge	Ť		\$	1,209.75	_	1,789.50	\$ 1,869.75	\$	1,590.00	\$	866.25
Large Use	% Distribution Increase			Ť	3.02%	,	4.33%	4.34%	Ė	3.54%	Ė	1.86%
(7500KW)	% Increase of Total Bill - No VA				0.17%	,	0.33%	0.34%		0.29%		0.16%
	% Increase of Total Bill	1			0.28%		0.22%	0.34%		0.29%		0.16%
	Distribution Charge	\$	6.63	\$	7.54	_	7.94		\$	9.18	\$	9.17
	Change in Distribution Charge	Ť		\$	0.91	\$	0.40			0.42	-\$	0.00
Sentinel Lighting	% Distribution Increase			Ť	13.65%	,	5.31%	10.28%	Ė	4.82%		-0.04%
(0.4 KW)	% Increase of Total Bill - No VA				4.55%	,	1.95%	3.96%		1.95%		0.02%
	% Increase of Total Bill				3.48%		3.03%	3.95%		1.96%		-0.02%
	Distribution Charge	\$	4.57	\$	6.07	\$	6.44		\$		\$	7.34
	Change in Distribution Charge	Ť		\$	1.50	\$	0.37	\$ 0.37	_	0.35	\$	0.19
Street Lighting (1 KW)	% Distribution Increase			Ť	32.77%	Ť	6.08%	5.78%	Ť	5.10%	_	2.62%
	% Increase of Total Bill - No VA			T	5.60%	,	1.35%	1.34%	Т	1.23%		0.66%
	% Increase of Total Bill			T	3.01%		3.91%	1.34%	Т	1.23%		0.66%
	Distribution Charge	\$	14.72	\$	14.71	\$	15.18		\$	16.40	\$	16.60
Unmetered Scattered	Change in Distribution Charge	+	2	-\$	0.01	\$	0.46	_	<u> </u>	0.58	\$	0.19
Load	% Distribution Increase	1		۳	-0.07%	Ψ	3.14%	4.30%	۳	3.64%	Ψ	1.189
(470 kWh)	% Increase of Total Bill - No VA	+		H	-0.19%	+	0.61%	0.86%	H	0.74%		0.25%
	% Increase of Total Bill	+		$\vdash$	-1.93%		2.40%	0.85%	<del>                                     </del>	0.74%	-	0.25%

Further information about the Revenue Requirement and Bill Impacts resulting from the changes to Hydro Ottawa's Custom IR plan set out in this Settlement Proposal can be seen in the Revised Revenue Requirement Workforms and the Revised Bill Impacts included at Appendices A and I to this Settlement Proposal.

# F. KEY COMPONENTS OF THE SETTLEMENT

The following subsections describe the key components of the comprehensive settlement reached by the Parties that result in an agreed-upon Custom IR plan for Hydro Ottawa for the years 2016 to 2020.

# **Capital Plan**

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The Parties accept Hydro Ottawa's proposed capital investment plan as set out in Exhibit B of Hydro Ottawa's evidence, subject to a one-time \$10 million reduction to capital additions in the 2016 rebasing year. Hydro Ottawa has prepared a revised capital budget and rate base forecast which is set out in OEB Appendix 2-AB- Capital Expenditures and Fixed Asset Continuity Schedules and is included as Appendix E to this Settlement Agreement. Hydro Ottawa has re-prioritized investments and achieved the reduction by eliminating some projects or deferring others. Based on that revised budget and forecast, the Parties accept Hydro Ottawa's evidence that its capital spending and additions program is reasonable. Hydro Ottawa is in the process of allocating the \$10 million reduction to its capital additions plan and agrees to file a revised capital additions plan with that reduction allocated between its capital programs prior to or with the Draft Rate Order. That allocation will not change the revenue requirement or rates for any of the years 2016-2020.

Parties accept that Hydro Ottawa's revised Distribution System Plan and related attachments that set out Hydro Ottawa's capital investment requirements appropriately represents asset and capital planning that will enable Hydro Ottawa to fulfil its mission of providing a safe and reliable electricity distribution service to the City of Ottawa and Village of Casselman.

#### Rate Base

The Parties accept Hydro Ottawa's 2016 rate base as set out in Exhibit B which is subject to change based on the as yet to be filed and examined lead/lag study. This incorporates the following items, which have been agreed upon by the Parties:

- A reduction of \$10 million from Hydro Ottawa's capital budget for the 2016 year, as described above.
- The removal from rate base of \$19.4 million for the land purchased by Hydro Ottawa for its new facilities on the basis that the new facilities are not yet in-service.
- The removal from rate base of the forecasted \$5 million per year in CCRA payments, which will now be recorded in a new deferral account for Connection Cost Recovery Agreement ("CCRA") payments made to Hydro One.

The Parties agree that the cost for the land purchased by Hydro Ottawa for its new facilities will remain in Construction Work In Progress ("CWIP") until the new facilities go into service and that the value of land will go into rate base at the same time as the facilities associated with

such land. Any amounts above \$66M, (\$15M for land and \$51M for facilities) will be subject to a prudence review at Hydro Ottawa's next rebasing. The Parties further agree that the value of the old facilities replaced by new facilities will be removed from rate base within the same calendar year of the new Administrative building going into service, or upon the sale of the old facilities, if that is earlier. This is to allow time for Hydro Ottawa to move into its new facilities while minimizing the overlap of assets in rate base. See below for further information regarding Y factor treatment of the revenue requirement impact of the first \$66 million of the cost of the New Facilities and a deferral account for revenue requirement impact of any cost of the New Facilities in excess of that amount.

The Parties agree that the \$502K IFRS increase to rate base as at January 1, 2014 used for financial accounting purposes will be adopted for regulatory purposes so as to allow for one set of records. Opening 2016 rate base will be increased, but a corresponding amount (\$502K) will be returned to ratepayers over a one year period (2016) recorded to deferral account 1508 and cleared through account 1595 as part of the Group 2 regulatory assets. The IFRS adjustment will be allocated to each rate class based on kWhs. The rate rider will be calculated as part of the Group 2 regulatory assets.

The Parties further agree that no adjustments will be made to the Working Capital Allowance in any year of the Custom IR period, including 2019 and 2020. The effect of this is to lock in the current OM&A and cost of power values for all five years for the purposes of the Working Capital Allowance so as to provide certainty both for the utility and its customers.

Hydro Ottawa's updated Appendix 2-AB - Fixed Assets Continuity Schedule, which reflects the impact of the foregoing, is attached as Appendix E.

Table 4 – 2016-2020 Settled Rate Base

	2016	2017	2018	2019	2020
Average Net Asset Balance	\$756,003,164	\$791,132,479	\$830,966,710	\$859,363,826	\$895,981,450
Working Capital Allowance	\$77,116,154	\$78,616,537	\$81,882,448	\$76,760,294	\$77,819,785
Rate Base	\$833,119,318	\$869,749,016	\$912,849,158	\$936,124,120	\$973,801,235

Having reviewed the Lead/Lag study, and having considered the comments of the OEB in its June 3, 2015 letter titled "Allowance for Working Capital for Electricity Distribution Rate Applications", the Parties have agreed that Hydro Ottawa will use the following Working Capital Factors ("WCF") for the years 2016 to 2020.

Table 5 – 2016-2020 Working Capital Factors

	2016	2017	2018	2019	2020
Navigant WCF (%)	8.04	8.04	8.08	8.13	8.09
Settled WCF (%)	7.89	7.89	7.92	7.55	7.52
Difference (%)	(0.15)	(0.15)	(0.16)	(0.58)	(0.57)

Hydro Ottawa arrived at these levels by using the following Collection Lag.

Table 6 – 2016-2020 Collection Lag (days)

	2016	2017	2018	2019	2020
Collection Lag (days)	25.45	25.45	25.45	24.00	24.00

Hydro Ottawa is not committing to achieving these specific collection lags but will commit to the use of the WCF outlined above for the purposes of its 2016-2020 CIR. Hydro Ottawa will make efforts across the spectrum of working capital factors to make the improvements to achieve the specific WCF values.

The Collection Lag as calculated by Navigant was 25.98 days (to be used in all years 2016-2020).

On November 5, 2015 Hydro Ottawa filed the revised workforms and schedules with the updated rate base information that reflects the updated Working Capital Allowance calculated using the agreed-upon WCF for the years 2016 to 2020. In Procedural Order 11, issued November 23, 2015, the OEB accepted the amendment filed November 5 pertaining to the working capital allowance as incorporated herein. The revised workforms and schedules are provided as part of the Amended September 18, 2015 Settlement Proposal package.

### **Capital Variance Account**

The Parties agree that Hydro Ottawa will create a variance account wherein it will track, on an annual basis, variances in the cumulative revenue requirement arising from variances in three

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distinct capital forecasts, namely (a) System Renewal/System Service<sup>3</sup>; (b) System Access; and (c) General Plant categories. The variances will be calculated by reference to the current forecast for each of the three categories in each year. The forecast additions for each of the three categories are set out in Attachment 6 to this Agreement. Variances and associated revenue requirement impacts will be computed and tracked on an annual basis, but the disposition of any underspending in the three categories, on a cumulative basis, will be at the end of the five year term of the Custom IR plan. In each of the years of the Custom IR Plan, if Hydro Ottawa adds to rate base less than its forecast cumulative amount in any of the three categories, the corresponding reduction in revenue requirement will be credited to the variance account and any cumulative reduction in revenue requirement in any of the three categories will be disposed of at the end of the term of the Custom IR Plan.

It is the intention of the Parties, by proposing the calculation of the annual variance on a cumulative basis, to ensure that if projects are delayed, and are completed as planned but at a later time, the reduction to revenue requirement will only reflect the period of delay, but will cease when the projects have been added to rate base. By way of example, and without limiting the generality of the foregoing, if System Renewal/System Service additions were expected to be \$35 million for each of 2016, 2017, and 2018, but were in fact \$30 million, \$37 million, and \$38 million, the account would be credited with the revenue requirement impact of \$5 million of underspending in 2016, \$3 million of cumulative underspending in 2017, and zero in 2018, reflecting the fact that \$5 million of spending was delayed from 2016 to 2017 and 2018. The Parties agree that Hydro Ottawa will track and compute revenue requirement impacts and dispose of any underspending from the three categories at the end of the five year term. If at the end of five years there has been overspending in any category, there will be no charge to the customer.

Each year, Hydro Ottawa will estimate the impact of the revenue requirement resulting from the variance in its cumulative capital additions for each of the three capital additions budgets. The revenue requirement impacts include depreciation, interest, ROE and PILS and will use the cost of capital rates and structure in effect for this Custom IR plan (see Issue 3.3) for the year for which the revenue requirement is being measured.

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<sup>&</sup>lt;sup>3 3</sup> The System Renewal and System Service categories have been merged into one category to reflect Hydro Ottawa's standard operating practice to shift funds between the two categories where customer and operational requirements so require.

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# Y Factor (Treatment of New Facilities)

The Parties accept Hydro Ottawa's evidence that the proposed budget of \$73 million (without land) for the construction of Hydro Ottawa's new operating centers and administrative facilities as set out in project description and business case contained in Exhibit B-1-2 and Exhibit B-1(A) is an appropriate spending level on the capital spending for the proposed facilities. The Parties agree that the new facilities represents a once in a generation investment. Parties agree to the creation of a Y factor deferral account to recover the revenue requirement associated with capital additions to rate base related to the construction of the new facilities up to the forecast amount set out in evidence. No amount is included in revenue requirement with respect to these capital additions for new facilities. Hydro Ottawa does not anticipate at this time that the cost of the capital additions for the new facilities will exceed the budget. However, in the event that the cost does exceed the budget, the Parties agree that the revenue requirement impact, during the current Custom IR period of any additional capital additions, over and above the amounts set out in Hydro Ottawa's forecast, will not be recoverable during the current Custom IR period. Those incremental capital additions, net of any intervening depreciation, will be subject to a prudence review at the time of Hydro Ottawa's next rebasing rate application, expected in 2020 for 2021 rates, and may be included, in whole or in part or excluded in its entirety, by the OEB in the 2021 rate base for recovery on a prospective basis.

# Inserted December 7, 2015 per December 7th Amendment

The Parties agree, pursuant to Procedural Order No. 11 that Hydro Ottawa may proceed to issue a Request for Proposal and that Hydro Ottawa is approved to incur expenses up to \$66 million for the land and buildings associated with the New Facilities as described in Hydro Ottawa's Custom IR Application. The Parties agree that this approval is based on the OEB's assessment of and concurrence with Hydro Ottawa of its need for the New Facilities. The \$66 million includes \$15 million for the cost of land and \$51 million towards the construction of the New Facilities. The Parties acknowledge the OEB's statement that the \$66 million is in no way determinative of the final amount the OEB will accept as being prudently incurred and that the OEB will assess prudence for additions above \$66 million based on evidence to support spending above \$66 million as supplied by Hydro Ottawa at its next rebasing.

<sup>&</sup>lt;sup>4</sup> Page 5 of PO # 11

<sup>&</sup>lt;sup>5</sup> Ibid.

<sup>&</sup>lt;sup>6</sup> Ibid.

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Parties understand that the original agreement reached on September 18, 2015 was for \$93 million which comprised of \$19 million for the land and \$73 million for the buildings construction. In Procedural Order No. 11 the Board approved expenses up to \$66 million comprising of \$15 million for the land, \$51 million for the New Facilities.

The Parties agree that the approved Y factor deferral account referred to by the OEB in Procedural Order No. 11, will provide rate recovery of amounts up to the approved \$66 million and consequently does not apply to "spending above \$66 million." The Parties agree that Hydro Ottawa will file an application to implement the rate riders as prescribed in the settlement proposal.

The Parties consequently agree to create a new deferral or variance account to capture and record revenue requirement impacts arising from costs of the New Facilities and land that is **above** the \$66 million approved by the OEB in Procedural Order No. 11. The Parties agree that this second deferral account shall be called the "New Facilities Account" and that Hydro Ottawa will apply for disposition of the approved amounts at the next rebasing. Carrying interest on balance in the account will not be charged. The amounts in the New Facilities Account will be subject to a prudence review. This agreement pertaining to the creation of a new deferral account to be called "New Facilities" is part of the second amendment to the September 18, 2015 Settlement Proposal which is incorporated in full in the Amended September 18, 2015 Settlement Proposal document.

On page two of Procedural Order No. 11, the OEB determined that but for the items comprising the second amendment to the September 18, 2015 Settlement Proposal, namely the confidentiality provision and the \$66 million cap on the expenses associated with the new facilities, the OEB accepted the remainder of the September 18, 2015 Settlement Proposal including subsequent agreement on working capital allowance finding that the remainder of the September 18, 2015 Settlement Proposal reflects the public interest.

## OM&A

The Parties agree that Hydro Ottawa's 2016 OM&A budget will be reduced by \$4 million, which results in a 2016 base year amount of \$83,105,564. Hydro Ottawa has prepared a revised OM&A budget to reflect this reduction, which is set out in Appendix F and a high level summary provided in Table 4 below. The Parties accept the evidence of Hydro Ottawa that the revised

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OM&A budget provides sufficient resources for Hydro Ottawa to fulfill its mission of providing safe and reliability electricity distribution to its customers in accordance with their expectations and its statutory requirements.

The 2016 OM&A budget amount will be increased annually from the 2016 base amount, using an escalator factor. The OM&A envelope amounts for 2017 and 2018 will be increased using a negotiated escalator of 1.91%, calculated on a compounded basis. The negotiated escalator uses the same inflation inputs as the OEB's fourth generation IRM price escalator, adjusted by weights and values appropriate to the OM&A spending of Hydro Ottawa. The starting point is a forecasted inflation factor of 2.07% derived by a recalculation of the OEB's inflation factor using a weight of 60% labour and 40% non-labour inflation rate adjusted by a +0.14% growth factor as well as a -0.3% productivity/stretch factor.

The Parties agree that the escalator to be used to determine the 2019 and 2020 OM&A levels be based on an updated inflation factor calculated consistent with the methodology described above. The OM&A escalator for 2019 and 2020 will only be adjusted to reflect an updated inflation factor but use the same growth factor, and productivity/stretch factor as the 2017/2018 negotiated escalator.

Hydro Ottawa's revised OM&A based on these adjustments is included at Appendix F, which sets out the revised Appendix 2-JA.Table 4 provides a high level summary of the revised recoverable OM&A. Hydro Ottawa is in the process of allocating the \$4 million reduction to its OM&A expenses and agrees to file a revised Appendix 2-JA with that reduction allocated between its OM&A categories prior to or with the Draft Rate Order. That allocation will not change the revenue requirement or rates for any of the years 2016-2020.

Table 7 – Summary of Recoverable OM&A

	2016	2017	2018	2019	2020
Settled OM&A	\$83,105,563	\$84,692,880	\$86,310,514	\$87,959,045	\$ 89,639,063

# **Efficiency Adjustment**

Hydro Ottawa will adopt an Efficiency Adjustment mechanism which applies if Hydro Ottawa is

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placed in a lower efficiency cohort<sup>7</sup> (as compared to its 2014 cohort) in any year during the IR

term. The Efficiency Adjustment Mechanism is calculated by taking into account the difference

between the 2014 starting point and current year ending point stretch factor as multiplied by the

rate year plan revenue requirement for the relevant rate year for the purpose of calculating rates

for that year.

The Parties agree that group 3 cohort is the 2014 starting point for the purpose of tracking and

calculating Hydro Ottawa's Efficiency Adjustment rate plan.

The Parties agree that Hydro Ottawa will not be permitted to make an Efficiency Adjustment in

its favour as a result of moving to a more efficient cohort than its starting point cohort but will be

allowed to mitigate prior year efficiency adjustments prospectively if it subsequently returns to its

starting cohort (i.e., Cohort # 3).

By way of example, and without limiting the generality of the foregoing, if in 2017 Hydro Ottawa

is placed in a cohort with a 0.45% stretch factor, and its 2017 revenue requirement is \$182.8

million and for 2018 is \$191.7 million, Hydro Ottawa will credit the Efficiency Adjustment

Deferral Account for 2017 with \$274,200 (\$182.8 million times (0.45% - 0.30%)). If in 2018

Hydro Ottawa continues to be in the 0.45% cohort, it will credit the Efficiency Adjustment

Deferral Account for 2018 with \$287,550 (\$191.7 million times (0.45% - 0.30%)). Conversely, if

it moves back into the 0.30% or better cohort in 2018, there would be no credit for 2018, but the

2017 credit would remain. There will be no debits to the account.

Other Revenues

The Parties agree with Hydro Ottawa's other revenue charges as set out in Exhibits C-2-1 and

C-2-2, with the exception of the proposed charges for missed appointments. For the purposes

of reaching a settlement, Hydro Ottawa agrees to remove charges for missed appointments

from its other specific service charges. Hydro Ottawa will no longer be charging for missed

appointments and will change its Conditions of Service accordingly. Table 5 provides the

revised other revenue that reflects the removal of revenues for missed appointments.

Table 8 - Other Revenue

<sup>7</sup> As set out in the OEB's Empirical Research in support of Incentive Rate-Setting: 2014 Benchmarking Update.

	2016	2017	2018	2019	2020
Pre-File Proposed					
Other Revenue	11,699,538	11,565,131	11,722,041	11,801,959	11,897,833
Service Call -	(1,625)	(1,625)	(1,625)	(1,625)	(1,625)
Customer missed					
appointment - (Reg.					
Hours)					
Service Call -	(925)	(925)	(925)	(925)	(925)
Customer missed					
appointment (After					
Reg. Hours)					
Other Revenue per	11,696,988	11,562,581	11,719,491	11,799,409	11,895,283
Settlement					

As noted, there is no settlement of Issue 4.11, including the forecast revenues from attachments to hydro poles. The settlement of the issues herein assumes revenue from pole attachments of \$16,227,9368. In the event that, as a result of the OEB's decision on Issue 4.11, the poles attachment revenues are a different amount, then the distribution rates will be adjusted by an equal amount so that the service revenue requirement for each year is unchanged.

Table 9 – Pole Attachment Revenue (as filed and before oral hearing)

	2016	2017	2018	2019	2020
Pole Attachment	\$3,211,779	\$3,211,779	\$3,268,126	\$3,268,126	\$3,268,126

#### **Cost of Capital**

The Parties agree that Hydro Ottawa's ROE for three years beginning in 2016 and ending in 2018 is the deemed rate established by the OEB as incorporated into workforms and schedules filed November 5, 2015. Hydro Ottawa will subsequently update its cost of capital for 2019 and 2020 using the applicable level of ROE for electricity distributors established by the OEB in 2018 for January 1 2019 rates.

For the cost of long term debt, the Parties agree that:

- Hydro Ottawa will adjust its costs for its May 2013 \$50 million promissory note, to use the OEB deemed rate of 4.12%.
- Hydro Ottawa will assume a future mix of forecast debt of 65% for 30 year debt and 35% for 10 year debt during the term of the Custom IR plan.
- Hydro Ottawa has used the April 2015 consensus long-term forecast for the 2016-2018

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<sup>&</sup>lt;sup>8</sup> Five year forecasted revenue.

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period and will re-set forecast rates in 2018 for 2019 and 2020 using the new

consensus long-term forecast to be issued in October 2018.

Hydro Ottawa's revised cost of capital based on these adjustments is included at Appendix G,

which sets out the revised Appendices 2OA and 2OB.

The Parties agree that if the OEB changes its policy governing cost of capital parameters during

Hydro Ottawa's Custom IR term, including any changes made in respect of deemed capital

structure, then Hydro Ottawa shall follow any mandated direction given by the OEB with respect

to implementation of such changes during the Custom IR term. Parties accept the

reasonableness of Hydro Ottawa's proposals as originally set out in its pre-filed evidence and

modified and enhanced in this Settlement Agreement.

Earnings Sharing Mechanism (ESM)

The Parties agree that Hydro Ottawa will share with ratepayers any earnings that exceed its

regulatory ROE in any year of the Custom IR term. The ROE to be used for this purpose is the

same as the ROE used to set rates for each year - that is, the OEB-approved ROE for 2016, as

set in 2015 which is used for 2016, 2017 and 2018, and the OEB-approved ROE for 2019, as

set in 2018, which will be used for 2019 and 2020. Any earnings above Hydro Ottawa's

approved ROE will be shared on a 50/50 basis between Hydro Ottawa and its ratepayers with

no deadband. The ratepayer share of the earnings will be grossed up for any tax impacts, will

be credited to a new deferral account for clearance when disposition reaches the OEB-

established threshold for deferral accounts. In the event that there is a balance at the end of

Hydro Ottawa's five year Custom IR, the balance, if any, will be cleared and credited to Hydro

Ottawa's customers at its next rebasing.

Hydro Ottawa's earnings (regulatory net income) will be calculated, for the purpose of earnings

sharing, in the same manner as net income for regulatory purposes under the RRR filings.

Thus, for the purposes of earnings sharing, Hydro Ottawa will exclude revenue and expenses

that are not otherwise included for regulatory purposes, such as:

The settlement of any regulatory assets/liabilities including the lost revenue adjustment

mechanism ("LRAM");

CDM revenues and expenses; and

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Changes in taxes/PILs to which Account 1592 applies, which will be shared through

that account rather than through earnings sharing.

For the purpose of the ESM calculation, Hydro Ottawa will ensure that the nature and timing of

revenues, expenses, and costs is consistent with the regulatory rules in existence on the date

of this Settlement Proposal for the calculation of revenue requirement on a cost of service

basis.

Hydro Ottawa agrees that it will not make any material changes in accounting practices that

have the effect of either reducing or increasing utility earnings unless otherwise directed to do

so by the OEB on its own initiative, or by an accounting standards body and/or provincial or

federal government and approved by the OEB. Any such changes shall be noted at the time of

proposed ESM disposition.

**Monitoring and Reporting** 

As indicated in Exhibit A-2-1, Hydro Ottawa agrees to provide annual scorecard and RRR

reporting. Hydro Ottawa further agrees to report its actual capital spending on a program level

based on three categories, namely a) Service Access, b) System Service and System

Renewal; and (c) General Plant. A document setting out the specific programs for which Hydro

Ottawa will provide an annual update on forecast versus actual spending is set out in

Attachment 1 to the Settlement Proposal.

Hydro Ottawa also agrees to report Key Performance Indicators ("KPIs") for outcomes set out in

table 1.3.1 of Exhibit B-1-2 (Hydro Ottawa's DSP) and to also report SAIDI and SAIFI by cause

code. Attachment 2 sets out a list of KPIs that Hydro Ottawa has agreed to report on annually.

Parties acknowledge and agree that Hydro Ottawa and the intervenors will work together to

develop meaningful metrics/target and to define outcome reporting for recommended outcomes

which will, at a minimum, include those metrics provided in Attachment 2. Hydro Ottawa will

further collaborate with the intervenors in the context of OEB consultations initiated to review

and consider new metrics such as those related to DSP implementation.

**Deferral and Variance Accounts** 

The Parties agree that Hydro Ottawa will maintain its existing deferral and variance accounts

proposed for continuation as set out in Exhibit I-8-1, subject to the following qualifications:

- With respect to three deferral accounts (Account 1518, Account 1548 and the account for recording loss on disposal of assets, Hydro Ottawa will adopt the treatment accorded to these accounts as determined by the OEB in the Toronto Hydro-Electric System Limited Custom IR proceeding (EB-2014-0116).
- Hydro Ottawa will update its low voltage charges and Retail Transmission Service Rates ("RTSR") charges annually and file that update with the OEB for approval.

In addition, the Parties agree to the establishment and the following treatment of nine new deferral and variance accounts:

**Table 10 – New Deferral and Variance Accounts** 

Account	Treatment
Y Factor	To recover the revenue requirement associated with the land and new South Operations and Warehouse facility and an Eastern Operations and Administrative Campus facility through a Y factor once placed into service. The capitalized amount for Y factor purposes will be no more than \$66 million, as set out earlier in this Agreement. See above for details.
New Facilities	To capture and record revenue requirement impacts arising from costs of the New Facilities that is above \$66 million subject to a prudency review.
Proceeds of Sale of Existing Facilities	To credit ratepayers 100% of the proceeds from the sale of land and buildings, net of taxes
Energy East TransCanada Pipeline	To recover incremental expenses as incurred Per OEB March 2015 Accounting Procedures Handbook Guidance
Loss on Disposal	To recover losses on disposal of any Hydro Ottawa fixed assets (e.g. losses on meters and vehicles)
Earnings Sharing Mechanism	To credit ratepayers for 50% of any earnings above Hydro Ottawa's regulatory ROE as described in the Key Components
CCRA Payments	To recover from customers the annual revenue requirement impact of CCRA payments paid to Hydro One commencing in the year in which the facilities to which each CCRA payment relates provides services to Hydro Ottawa customers.
Capital Investment Variance Account	To track variances and associated revenue requirement impacts computed and tracked on an annual basis, resulting from any underspending in the three categories calculated on a cumulative basis. Disposition of any credit to customers will occur at the end of the five year term.  See above for details
Efficiency Adjustment	To credit ratepayers with the difference between the 2014 starting point and current year ending point stretch factor as

	multiplied by the rate year plan revenue requirement for the relevant rate year for the purpose of calculating rates for that
	year.
Wireless Attachment	To credit ratepayers with revenues earned from wireless
Revenues	attachments for the period 2016-2020.

The Parties agree that, Hydro Ottawa's Deferral and Variance Accounts will be cleared during the Custom IR term in accordance with the OEB's policies, as they exist each year of the term. The Parties agree that, based on the OEB's current policies and subject to any changes to those policies during the Custom IR term, the timing for clearance of each of Hydro Ottawa's Deferral and Variance Accounts will be as follows:

**Table 11 – Deferral and Variance Account Dispositions** 

Disposition is according to EDDVAR
Disposition is according to EDDVAR
Annually if meets Group 2 materiality threshold
Annually as agreed
Per Response to Undertaking JTC 2.44 as amended
per the settled terms. See Attachment 3
Disposition is upon rebasing following an OEB
prudence review
Per Response to Undertaking JTC 2.44 as amended
per the settled terms. See Attachment 3
Part of Group 2 Accounts -disposition is according to
EDDVAR
Part of Group 2 Accounts -disposition is according to
EDDVAR
Part of Group 2 Accounts - Disposition is according to
EDDVAR. The balance, if any, will be cleared at the
end of the five year term.
Part of Group 2 Accounts -disposition is according to
EDDVAR
At the end of the five year Custom IR term
Part of Group 2 Accounts - Disposition is according to
EDDVAR
If amounts exceed OEB threshold for disposition per
OEB policy or further to any direction provided by the
OEB.

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The Parties agree to Hydro Ottawa's proposed cost allocation and rate design, subject to the following qualifications:

- Hydro Ottawa will make changes to rates for sentinel lighting to move them within the OEB approved range by 2020.
- Subject to the following exceptions, Hydro Ottawa will maintain the fixed/variable ratios, which are above the OEB limits in some cases, until such fixed/variable ratios are required to be modified by the OEB. For clarity this entails that Hydro Ottawa will not raise rates above the Customer Unit Cost per month Minimum System with PLCC (Peak Load Carrying Capability) adjustment and that rates currently above the minimum system with PLCC will not be increased.
  - for the GS>50 class, the fixed charge will be reduced from \$260 to \$200, and maintained at that level throughout the 2016-2020 period,
  - for the residential class, charges will be fully fixed by 2020, as proposed by Hydro Ottawa in its Application and as required by the OEB.

#### Other Items

The Parties agree that Hydro Ottawa is not precluded from applying for Z-factor relief in the event that an unforeseen event results in a financial impact that exceeds Hydro Ottawa's \$880,000 materiality threshold. The criteria for any Z-factor relief will be consistent with current OEB approved policies.

Regarding telecommunication attachments, Hydro Ottawa agreed to create a deferral account to credit customers with revenues earned, if any, from wireless attachments during the 2016 through 2020 period. As noted above, the issue of the appropriate rate for wireline attachments was not settled and will proceed to oral hearing.

#### **Effective Date**

The Parties agree that the effective date of the rates arising from this Settlement Proposal should be January 1, 2016. In the event that the OEB is unable to issue a rate order in time for Hydro Ottawa to implement rates for January 1, 2016, the Parties agree that Hydro Ottawa will implement a rate rider to recover from its customers foregone revenues that would otherwise have been collected if Hydro Ottawa's new rates were in effect as of January 1, 2016.

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Going in, annual and mid-term adjustments

The Parties acknowledge that Hydro Ottawa is not proposing annual rate adjustments except as

related to the clearance of amounts from deferral accounts or as provided elsewhere in this

agreement and captured in Appendix 5. The Parties further agree to the list of adjustments that

will occur prior to or within the five year term of Hydro Ottawa's Custom IR. A list of these

adjustments can be found in Attachment 5 to this Settlement Proposal.

G. SETTLEMENT PROPOSAL BY ISSUE

The Key Components section above sets out the details of the settlement reached by the

Parties. In the sections that follow, the Parties set out how Hydro Ottawa's 2016-2020 Custom

IR Application, together with changes agreed upon in this Settlement Proposal, addresses each

of the Issues in the OEB's Issues List.

1.0 CUSTOM APPLICATION

1.1. Has Hydro Ottawa responded appropriately to all relevant OEB directions from previous proceedings, including commitments from prior settlement

agreements?

1.1.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that it has responded appropriately to

all relevant OEB directives from previous proceedings, including commitments from prior

settlement agreements.

In Exhibit A-6-9 Hydro Ottawa identified two directives from the OEB. The first directive

resulted from Hydro Ottawa's previous Cost of Service Application (EB-2011-0054) and

relates to the preparation of a new lead/lag study. Hydro Ottawa expects to provide its

Lead/Lag study by September 30, 2015. Parties will have the opportunity to participate

in a discovery process to review the findings of the Lead/Lag study.

The second directive was given by the OEB in EB-2012-0383 and relates to unmetered

load (kW) and consumption (kWh) data. As noted by Hydro Ottawa in Exhibit G-1-2, this

issue is currently being studied by Navigant Consulting Limited ("Navigant") and an OEB

working group. Hydro Ottawa will comply with any decisions or directions of the OEB

emanating from the work of Navigant and the working group.

#### 1.1.2 Evidence

Exhibits	Exhibit A-6-9
Interrogatories	SIA-14, Energy Probe -18, CCC-16, SEC-16
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

# 1.2. What actions should the OEB require Hydro Ottawa take at or near the end of the 5-year rate term (e.g. rebasing, plan assessment, measurement of customer satisfaction)?

# 1.2.1 Complete Settlement

Hydro Ottawa is expected to file a rebasing application in 2020 for rates commencing in 2021, consistent with its situation, and the OEB's policies, at that time. Hydro Ottawa agrees to ensure that the 2020 rebasing application includes information in accordance with any OEB filing guidelines related to its performance under the current Custom IR plan, and the extent to which that performance has provided suitable outcomes and met the expectations of its customers.

### 1.2.2 Evidence

Exhibits	Exhibit A-2-1, Exhibit B-1-2, D-1-4, D-1-7, A-3-1
Interrogatories	OEB-5, OEB-6, OEB 14, CCC-44, CCC-11, Energy Probe-3, VECC-4
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

#### 1.3. Do any of Hydro Ottawa's proposed rates require rate smoothing or mitigation?

#### 1.3.1 Complete Settlement

Appendix I to this Settlement Proposal sets out estimated customer bill impacts for each rate class. These bill impacts are all well below the OEB's threshold of a 10% increase on a total bill basis. The Parties agree that no rate smoothing or mitigation is required.

#### 1.3.2 Evidence

Exhibits	Exhibit H-1-1

Interrogatories	None
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

#### 2.0 OUTCOMES AND INCENTIVES

2.1 Does Hydro Ottawa's Custom Application promote and incent acceptable outcomes for existing and future customers (including, for example, cost control, system reliability, service quality, and bill impacts)?

#### 2.1.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that its 2016-2020 Custom IR Plan, as modified and enhanced in this Settlement Proposal, promotes and incents acceptable outcomes for existing and future customers.

#### 2.1.2 Evidence

Exhibits	Exhibit A-2-1, Exhibit A-2-2, Exhibit B-1-2, Attachment B-2(A) Material Investments, Attachment B-1(B) Annual Planning Report, Attachment B-1(C) Grid Transformation Plan, Exhibit D-1-4
Interrogatories	CCC-6, CCC-8, CCC-10, Energy Probe-8, Energy Probe-27, Energy Probe -31, OEB Staff-3, OEB Staff-4, OEB Staff-7, SEC-1, SEC-6, SEC-17, SIA-1, SIA-3, SIA-4
Undertakings	JTC 1.30 , JTC1.33, JTC 1.38 and JTC 2.24
Supporting Parties	CCC, Energy Probe, SEC, VECC

2.2 Does the Custom Application adequately incorporate and reflect the four outcomes identified in the RRFE Report: customer focus, operational effectiveness, public policy responsiveness and financial performance?

#### 2.2.1 Complete Settlement

Hydro Ottawa has filed a Custom IR plan that is intended to address its "core mandate": "to provide a safe, reliable, affordable and sustainable supply of electricity to the over 305,000 homes and businesses that rely upon it every day". Through discussions and negotiations, the Custom IR plan has been modified and enhanced, to maximize its focus on the customer and to improve operational effectiveness, while at the same time

maintaining its public policy responsiveness, and allowing the utility the opportunity to meet its financial performance goals. The Parties accept the evidence of Hydro Ottawa that this revised Custom IR plan will allow the utility to meet its core mandate in an efficient and customer-focused manner.

#### 2.2.2 Evidence

Exhibits	Exhibit A-2-1, Exhibit A-2-2, Exhibit A-3-1, Exhibit A-8-1, Attachment A-3(A)Exhibit B-2-1, Attachment B-2(A) Material Investments, Attachment B-1(B) Annual Planning Report, Attachment B-1(C) Grid Transformation Plan, Exhibit D-1-5, Exhibit D-1-6, Exhibit D-1-7, Exhibit D-1-9, Attachment D-1(F), Exhibit E-1-1; Attachments 2-OA & 2-OB, and E-1(A), (B),(C),(D),(E),(F),
Interrogatories	CCC-6, CCC-8, CCC-10, CCC-42, CCC-44, Energy Probe-8, Energy Probe-27, Energy Probe -31, OEB Staff-3, OEB Staff-4, OEB Staff-7, OEB Staff-15, OEB Staff 16, SEC-1, SEC-6, SEC-17, SIA-1, SIA- 3, SIA-4 OEB-26; EP-39,40,41,42; CCC-50; SEC- 5,11(h),12; VECC-41,42,43
Undertakings	JTC 2.11 JTC2.40
Supporting Parties	CCC, Energy Probe, SEC, VECC

2.3 Does the Custom IR Application adequately account for productivity and efficiency gains in its forecasts? Does the Custom IR application adequately include expectations for productivity and efficiency gains relative to benchmarks that are external to the company (such as the Power System Engineering, Inc. and Pacific Economics Group Research, LLC)?

#### 2.3.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that its Custom IR plan, as modified and enhanced by this Settlement Proposal, can reasonably be expected to drive it to deliver productivity and efficiency gains. This Settlement Proposal has increased that direction in three ways.

First, the capital and OM&A levels have been tightened up, presenting reasonable but challenging spending goals over the Custom IR period.

Second, the Efficiency Adjustment mechanism focuses performance on the OEB's PEG productivity benchmarking, and imposes real financial and other consequences if performance fails to meet those benchmarks.

Third, the earnings sharing mechanism provides for an equal sharing between the shareholder and the customers of productivity and efficiency gains achieved by Hydro Ottawa during the Custom IR period, aligning the interests of the distributor and its customers.

#### 2.3.2 Evidence

Exhibits	Exhibit A-2-1, Exhibit A-2-2, Exhibit B-1-2, Exhibit D-1-1, Exhibit D-1-2, Attachment D-1-(A) Attachment D-1-(D)
Interrogatories	CCC-6, CCC-8, Energy Probe-1, Energy Probe-31, OEB Staff-3, OEB Staff-4, OEB Staff-5, OEB Staff-7, SEC-1, SEC-2, SEC-6, SEC-17, SIA-1, SIA-23
Undertakings	JTC1.33, JTC 1.37, JTC 1.38 JTC 2.16, JTC 2.39
Supporting Parties	CCC, Energy Probe, SEC, VECC

# 2.4 Does the Custom IR Application adequately provide value to the customer (such as the X-Factor, Y-Factor and a shared earnings mechanism)?

#### 2.4.1 Complete Settlement

The Parties agree that Hydro Ottawa's 2016-2020 Custom IR plan, as modified and enhanced in this Settlement Proposal, adequately provides value to its customers not only as it relates to built-in efficiency measures (such as the productivity/stretch factor included in the determination of the OM&A levels for each year of the Custom IR term, and the Efficiency Adjustment mechanism, both as described in the Key Components section) but also as it relates to the earnings sharing (as described in the Key Components section) that incents Hydro Ottawa to pursue additional productivity measures in order that it may continue to be rewarded through retention of its 50% share of the over-earnings.

## 2.4.2 Evidence

Exhibits	Exhibit A-2-1, Exhibit A-2-2, Exhibit B-1-2, Exhibit D-
	1-1, Exhibit D-1-2, Attachment D-1-(A) Attachment

	D-1-(D)
Interrogatories	CCC-6, CCC-8, Energy Probe-1, Energy Probe-31, OEB Staff-3, OEB Staff-4, OEB Staff-5, OEB Staff-7, SEC-1, SEC-2, SEC-6, SEC-17, SIA-1, SIA-23
Undertakings	JTC1.33, JTC 1.37, JTC 1.38 JTC 2.16, JTC 2.39
Supporting Parties	CCC, Energy Probe, SEC, VECC

# 2.5 Does the Application adequately plan and prioritize capital expenditures?

## 2.5.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that its 2016-2020 Custom IR plan, as modified and enhanced in this Settlement Proposal, is based on adequate planning and prioritization of its capital expenditures.

#### 2.5.2 Evidence

Exhibits	Exhibit B-1-2 Distribution System Plan, Attachment B-2(A) Material Investments, Attachment B-1(B) Annual Planning Report, Attachment B-1(C) Grid Transformation Plan
Interrogatories	OEB Staff-7, OEB Staff 15, OEB Staff-16, OEB Staff-18, Energy Probe 1, Energy Probe -5, Energy Probe 14, Energy Probe 15, CCC-18,. CCC-22, CCC-23, CCC-24, CCC-29, CCC-32, VECC-7
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

# 2.6 Is the monitoring and reporting of performance proposed by Hydro Ottawa adequate to demonstrate whether the planned outcomes are achieved?

#### 2.6.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that its 2016-2020 Custom IR plan, as modified and enhanced in this Settlement Proposal (including those set out in the Key Components section under the subheading "Monitoring and Reporting"), includes monitoring and reporting of performance to demonstrate whether planned outcomes are achieved.

Parties acknowledge and agree that Hydro Ottawa and the intervenors will work together to develop meaningful metrics/target and to define outcome reporting for recommended outcomes which, at a minimum will include those set out in Attachment 2. Hydro Ottawa

will further collaborate with the intervenors in the context of OEB consultations initiated to review and consider new metrics such as those related to DSP implementation.

#### 2.6.2 Evidence

Exhibits	Exhibit B-1-2 Distribution System Plan, Attachment B-2(A) Material Investments, Attachment B-1(B) Annual Planning Report, Attachment B-1(C) Grid Transformation Plan,
Interrogatories	CCC-44, OEB Staff-5, OEB Staff-6, OEB Staff 14, VECC-32
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

2.7 Are Hydro Ottawa's proposed off-ramps and annual adjustments appropriate? Has Hydro Ottawa demonstrated adequately its ability and commitment to manage within any rates set via this proceeding, given that actual costs and revenues will vary from those forecast?

# 2.7.1 Complete Settlement

Hydro Ottawa's proposed off-rampsare consistent with the off-ramp established for Custom IR applicants as set out in Table 1 on page 13 of the RRFE, and as such are accepted by the Parties.

Hydro Ottawa's Custom IR plan, as supplemented by the measures agreed upon modified and enhanced in this Settlement Proposal, does not propose annual adjustments except as outlined in Attachment 5

The Parties agree that the limited off-ramps and adjustments are appropriate in the specific circumstances of the Hydro Ottawa Custom IR plan, and confirm Hydro Ottawa's commitment to manage within the rates that are set through this proceeding.

#### 2.7.2 Evidence

Exhibits	Exhibit A-2-1, Exhibit B-1-2, Exhibit D-1-2, Exhibit D-1-3
Interrogatories	Energy Probe-6, OEB Staff-2, OEB Staff-3, OEB Staff-4, OEB Staff-8
Undertakings	None

Supporting Parties CCC, Energy Probe, SEC, VECC	
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#### 3.0 REVENUE REQUIREMENT

3.1 Is the rate base component of the revenue requirement, including the working capital allowance, for 2016 – 2020 as set out in the Custom IR Application appropriate?

#### 3.1.1 Full Settlement

The Parties accept that the rate base component of the revenue requirement for 2016-2020 (as set out in the Custom IR Application and amended as described in the Key Components section above) is appropriate. Hydro Ottawa's updated Appendix 2-AB - Fixed Assets Continuity Schedule reflecting the agreed-upon amendments is attached as Appendix E.

#### 3.1.2 Evidence

Exhibits	Exhibit B-1-1, Exhibit B-3-1
Interrogatories	OEB Staff 19, Energy Probe-4, 12, 18, 19, 20; SEC-16; SIA-14
Undertakings	JTC2.25, JTC2.26, JTC2.27, JTC2.29
Supporting Parties	CCC, Energy Probe, SEC, VECC

- 3.2 Are the Distribution System Plan, capital programs and related expenditures, associated with the revenue requirement for 2016 2020, as set out in the Custom IR Application, appropriate and is the rationale for planning and prioritizing appropriate and adequately explained and supported, considering:
  - i. customer feedback and preferences;
  - ii. productivity and sharing of benefits:
  - iii. benchmarking of costs;
  - iv. end-of-life criteria, health index, data governance, and the overall relationship of each planning component;
  - v. reliability and service quality;
  - vi.impact on distribution rates;
  - vii.trade-offs with OM&A spending;
  - viii.government-mandated obligations; and
  - ix. the applicant's objectives?

#### 3.2.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that its Custom IR plan, as modified and enhanced by this Settlement Proposal, balances the capital needs of its system, as outlined in the Distribution System Plan, with the goals of prioritization of spending, tradeoffs between capital and OM&A, maximizing long term reliability and other benefits to customers, customer preferences, and control of rate increases. With respect to productivity and efficiency, see Issue 2.3.

As set out in the Key Components section, under the heading "Monitoring and Reporting", Hydro Ottawa will report annually to the OEB on Distribution System Plan actual versus planned capital spending.

#### 3.2.2 Evidence

Exhibits	Exhibit B-1-2, Attachment B-2(B)
Interrogatories	CCC-42, CCC-44, OEB-15, OEB-5, OEB-6, OEB-11, SIA 15, SIA-16, SIA-17 VECC-5, VECC 13, VECC-32, VECC 34
Undertakings	JTC1.35, JTC 2.10, JTC 2.11, JTC 2.13 JTC 2.24, JTC 2.31
Supporting Parties	CCC, Energy Probe, SEC, VECC

# 3.3 Is the capital structure and cost of capital component of the revenue requirement for 2016 – 2020 as set out in the Custom Application appropriate?

#### 3.3.1 Complete Settlement

The Parties accept the capital structure and cost of capital components of the revenue requirement as proposed in the Custom IR plan, with the adjustments agreed upon as described in the Key Components section above. Hydro Ottawa's revised cost of capital based on these adjustments is included as Appendix G, which sets out the revised Appendices 2OA and 2OB.

#### 3.3.2 Evidence

Exhibits	Exhibit E-1-1; Attachments 2-OA & 2-OB, and E-1(A), (B),(C),(D),(E),(F)
Interrogatories	OEB-26; EP-39,40,41,42; CCC-50; SEC-

	5,11(h),12; VECC-41,42,43
Undertakings	JTC2.40
Supporting Parties	CCC, Energy Probe, SEC, VECC

## 3.4 Is the depreciation component of the revenue requirement for 2016 – 2020 as set out in the Custom Application appropriate?

#### 3.4.1 Complete Settlement

The Parties accept that the depreciation component of Hydro Ottawa's revenue requirement for 2016-2020, as set out in its Custom IR Plan and adjusted to reflect the changes to the Capital Plan and Rate Base described in the Key Components section, is appropriate.

#### 3.4.2 Evidence

Exhibits	Exhibit D-3-1
Interrogatories	EP-4, 34, SEC-4
Undertakings	JTC 1.32
Supporting Parties	CCC, Energy Probe, SEC, VECC

# 3.5 Is the taxes / PILs component of the revenue requirement for 2016 – 2020 as set out in the Custom Application appropriate?

#### 3.5.1 Complete Settlement

The Parties accept the taxes/PILS component of Hydro Ottawa's revenue requirement for 2016-2020 set out in its Custom IR Plan, as adjusted to reflect changes described in the Key Components section. The Revised 2016-2020 PILs Workforms are attached to this Settlement Proposal as Appendix B.

#### 3.5.2 Evidence

Exhibits	Exhibit D-4-1; Attachments D- 4(A),(B),(C),(D),(E),(F),(G)
Interrogatories	OEB-1; ATT-OEB-Q1-B,C,D,E,F; OEB-25; EP-35,36,37,38
Undertakings	JTC2.37
Supporting Parties	CCC, Energy Probe, SEC, VECC

- 3.6 Are the OM&A programs and related components of the revenue requirement for 2016 2020 as set out in the Custom Application appropriate and is the rationale for planning choices appropriate and adequately explained and supported considering:
  - 3.6.1 customer feedback and preferences;
  - 3.6.2 productivity and sharing of benefits
  - 3.6.3 benchmarking of costs;
  - 3.6.4 reliability and service quality;
  - 3.6.5 impact on distribution rates;
  - 3.6.6 trade-offs with capital spending;
  - 3.6.7 government-mandated obligations; and
  - 3.6.8 the applicant's objectives?

#### 3.6.1 Complete Settlement

The Parties accept Hydro Ottawa's 2016 OM&A budget as adjusted and accept that the OM&A level for 2017-2020 will be adjusted by an annual escalators, as described under the OM&A heading of the Key Components section of this Settlement Proposal.

The Parties accept the evidence of Hydro Ottawa that its Custom IR plan, as modified and enhanced by this Settlement Proposal, provides a reasonable and appropriate level of OM&A to operate the distribution system in a manner consistent with Hydro Ottawa's core mandate and the needs and preferences of its customers. For more on the core mandate, see Issue 2.2. With respect to productivity and efficiency, see Issue 2.3.

#### 3.6.2 Evidence

Exhibits	Exhibits B-2-1, Exhibits D-1-1 to D-1-6, Appendix 2-JA, 2-JB, 2-JC
Interrogatories	OEB Staff-7, OEB Staff-15, EP-26-38, CCC 33-49, SIA 21-26, SEC 15, SEC 17-24, VECC 31-36
Undertakings	JTC1.28, 1.29, 2.1, 2.7, 2.22, 2.23, 2.38, 2.42
Supporting Parties	CCC, Energy Probe, SEC, VECC

- 3.7 Is the compensation strategy for 2016 2020 appropriate and does it result in reasonable compensation costs?
  - 3.7.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that its Custom IR plan, as modified and enhanced by this Settlement Proposal, reflects a reasonable compensation strategy and results in reasonable compensation costs.

#### 3.7.2 Evidence

Exhibits	Exhibits D-1-7, D-1-8
Interrogatories	OEB-23, Energy Probe-32, 33, CCC-33,36,48, SEC-11,21,22,23, VECC-35, SIA-25
Undertakings	JTC1.28, JTC2.14, JTC2.35
Supporting Parties	CCC, Energy Probe, SEC, VECC

#### 3.8 Are the proposed other operating revenues for 2016 – 2020 appropriate?

#### 3.8.1 Complete Settlement

The Parties agree that the proposed other operating revenues in Hydro Ottawa's 2016-2020 Custom IR Application are appropriate, with the following changes.

As described in the Key Components section, Hydro Ottawa has agreed to remove its charge for missed appointments. The forecasted revenues associated with that charge have been removed from Hydro Ottawa's proposed other operating revenues for 2016-2020 and its Conditions of Service will be revised accordingly.

Parties recognize that pole attachments are part of other revenues and the treatment of the revenues will be adjusted after the OEB makes its findings on the issue of rates for Access to Power Poles. See Issue 4.11 for further details.

#### 3.8.2 Evidence

O.O.E EVIGORIOC	
Exhibits	Exhibits C-2-1, C-2-2, H-4-1, H-7-1, H-7-2, Appendix 2-H
Interrogatories	EP-22-25, SIA-20, 28-33, VECC-30, 49, 50-56, OEB Staff 21, CCC-52, 53, Allstream-1-4, Telco-1-18
Undertakings	JTC 1.1-1.18; JTC 3.1-3.6
Supporting Parties	CCC, Energy Probe, SEC, VECC

## 3.9 Is the customer and load forecast a reasonable reflection of the energy and demand requirements of the applicant for 2016 – 2020?

#### 3.9.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that its load and customer forecasts reasonably reflect the energy and demand requirements of the Applicant for the 2016-2020 term.

#### 3.9.2 Evidence

Exhibits	Exhibit C-1-1, Exhibit C-1-2
Interrogatories	OEB Staff 20, 28; VECC 14 to 29, 29, 38; Energy Probe -21; SEC-11
Undertakings	JTC1.19, JTC1.20, JTC1.21, JTC2.6
Supporting Parties	CCC, Energy Probe, SEC, VECC

#### 4.0 COST ALLOCATION AND RATE DESIGN

# 4.1 Is the load forecast, including the application of DSM savings and setting of the savings references for the LRAMVA appropriate?

#### 4.1.1 Complete Settlement

The Parties accept Hydro Ottawa's load forecast including the incorporation of CDM savings and setting of savings references for the LRMVA. See Attachment 4 for CDM forecast.

#### 4.1.2 Evidence

Exhibits	Exhibit C-1-1, Exhibit C-1-2
Interrogatories	OEB Staff-20 and 28; VECC-14 to 29 and 38; Energy Probe-21; SEC-11
Undertakings	JTC1.19, JTC1.20, JTC1.21, JTC2.6
Supporting Parties	CCC, Energy Probe, SEC, VECC

#### 4.2 Are the proposed billing determinants appropriate?

#### 4.2.1 Complete Settlement

The Parties accept the proposed forecast of billing determinants.

#### 4.2.2 Evidence

Exhibits	Exhibit C-1-1, Exhibit C-1-2
Interrogatories	OEB Staff-20 and 28; VECC-14 to 29 and 38; Energy Probe-21; SEC-11
Undertakings	JTC1.19, JTC1.20, JTC1.21, JTC2.6
Supporting Parties	CCC, Energy Probe, SEC, VECC

#### 4.3 Are the inputs to the cost allocation model appropriate?

#### 4.3.1 Complete Settlement

The Parties accept the inputs to the cost allocation model.

#### 4.3.2 Evidence

Exhibits	Exhibit G-1-1 and Exhibit G-1-2			
Interrogatories	VECC-46 and 47			
Undertakings	JTC1.23			
Supporting Parties	CCC, Energy Probe, SEC, VECC			

#### 4.4 Are the costs appropriately allocated?

#### 4.4.1 Complete Settlement

As set out in the Key Components section under the subheading "Cost Allocation and Rate Design", the Parties accept Hydro Ottawa's proposed cost allocations.

#### 4.4.2 Evidence

Exhibits	Exhibit G-1-1 and Exhibit G-1-2				
Interrogatories	OEB Staff-1 and 27; VECC-46; Energy Probe-46				
Undertakings	JTC1.22, JTC1.25				
Supporting Parties	CCC, Energy Probe, SEC, VECC				

# 4.5 Are the revenue-to-cost ratios for all rate classes over the 2016 – 2020 period appropriate?

#### 4.5.1 Complete Settlement

The Parties have agreed that Hydro Ottawa will make changes to the rates for sentinel lighting to move them to within the OEB approved range by 2020. With the exception of this change, and the impact on other classes, the Parties have accepted the revenue-to-

cost ratios. Please see Table 8 below for the impact of moving sentinel lights within the OEB approved range by 2020.

Table 8

Class Revenue Requirement Impact of Changing Sentinel Light Revenue-to-Cost Ratio					
-	_		_		
	2016	2017	2018	2019	2020
Residential	\$0.00	(\$98.71)	(\$288.18)	(\$337.11)	(\$275.24)
GS <50	\$0.00	(\$22.16)	(\$63.91)	(\$73.94)	(\$59.84)
GS 50 to 1,499 kW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GS 1,500 to 4,999 kW	\$0.00	(\$11.11)	(\$32.68)	(\$38.53)	(\$31.76)
GS >50-Intermediate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Large Use	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Light	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sentinel	\$106.40	\$132.56	\$386.45	\$451.55	\$368.44
Unmetered Scattered Load	\$0.00	(\$0.58)	(\$1.68)	(\$1.96)	(\$1.59)
Embedded Distributor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Standby Power GS 50 to 1,499 kW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Standby Power GS 1,500 to 4,999 k	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Standby Power Large Use	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$106.40	(\$0.00)	(\$0.00)	(\$0.00)	\$0.00

#### 4.5.2 Evidence

Exhibits	Exhibit G-1-1 and Exhibit G-1-2
Interrogatories	OEB Staff-1 and 27; VECC-44 and 45; Energy Probe-45 and 46
Undertakings	JTC1.25
Supporting Parties	CCC, Energy Probe, SEC, VECC

#### 4.6 Are Hydro Ottawa's proposed charges for street lighting appropriate?

#### 4.6.1 Complete Settlement

The Parties agree that Hydro Ottawa's proposed charges for street lighting are appropriate.

#### 4.6.2 Evidence

Exhibits	Exhibit G-1-1 and Exhibit G-1-2
Interrogatories	OEB Staff-1 and 27; Energy Probe-46
Undertakings	JTC1.25
Supporting Parties	CCC, Energy Probe, SEC, VECC

## 4.7 Are the proposed fixed and variable charges for all rate classes over the 2016 – 2020 period appropriate?

#### 4.7.1 Complete Settlement

As set out in the Key Components section under the subheading "Cost Allocation and Rate Design", the Parties agree that, subject to the following exceptions, Hydro Ottawa will maintain the fixed/variable ratios, which are above the OEB limits in some cases, until such fixed/variable ratios are required to be modified by the OEB.

- o where the current fixed rate is higher than the Customer Unit Cost per month including Minimum System with PLCC (Peak Load Carrying Capability), the fixed rate will remain at the current 2015 fixed rate until such time that the current rate is no longer higher than the Customer Unit Cost per month including Minimum System with PLCC.
- for the GS>50 class, the fixed charge will be reduced from \$260 to \$200, and kept at that level from 2016 through 2020,
- for the residential class, charges will be fully fixed by 2020, as proposed by Hydro Ottawa and as required by the OEB.

#### 4.7.2 Evidence

Exhibits	Exhibit H-1-1, Exhibit H-2-1, Exhibit H-11-1, Exhibit H-12-1, Exhibit H-13-1
Interrogatories	OEB Staff-1: VECC-48, 57; SIA-27; CCC-51, 54; Energy Probe-8, 48, SEC-8, 9
Undertakings	JTC1.24, JTC1.26, JTC2.3, JTC2.5
Supporting Parties	CCC, Energy Probe, SEC, VECC

#### 4.8 Are the proposed LV Rates appropriate?

#### 4.8.1 Complete Settlement

The Parties accept Hydro Ottawa's proposed Low Voltage Rates and agree that they should be amended annually.

#### 4.8.2 Evidence

Exhibits	Exhibit H-8-1
Interrogatories	Energy Probe-47

Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

#### 4.9 Are the proposed Retail Transmission Service Rates appropriate?

#### 4.9.1 Complete Settlement

The Parties accept Hydro Ottawa's proposed Retail Transmission Service Rates and agree that they should be amended annually.

#### 4.9.2 Evidence

Exhibits	Exhibit H-3-1
Interrogatories	OEB Staff-2 and 3
Undertakings	JTC1.34
Supporting Parties	CCC, Energy Probe, SEC, VECC

## 4.10 Are the proposed specific service charges for miscellaneous services, excluding Access to Power Poles, over the 2016 – 2020 period reasonable?

#### 4.10.1 Complete Settlement

The Parties agree that Hydro Ottawa will remove charges for missed appointments from its other specific service charges. The Parties accept the other proposed specific service charges for miscellaneous services, excluding Access to Power Poles, over the 2016 – 2020 period.

#### 4.10.2 Evidence

Exhibits	Exhibits H-4-1, H-7-1, H-7-2
Interrogatories	SIA-28-33, VECC- 49-56, OEB Staff 21, CCC-52, CCC-53
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

# 4. 11 Are the costs underpinning the proposed new charges for the specific charge for Access to the Power Poles appropriate and is the rate design appropriate?

#### 4.11.1 No Settlement

This issue will proceed to hearing, and any rate and revenue adjustments arising from the final decision will filed as part of Hydro Ottawa's proposed rate order later in 2015

#### 4.11.2 Evidence

Exhibits	Exhibit H-7-1
Interrogatories	Telco 1-18, Allstream 1-5
Undertakings	JTC1.1-1.18
Supporting Parties	N/A

### 4.12 Are the costs underpinning the proposed new MicroFIT and Micro-Net-Metering appropriate and is the rate design appropriate?

#### 4.12.1 Complete Settlement:

The Parties accept the costs underpinning the proposed new MicroFIT and Micro-Net-Metering and the rate design.

#### 4.12.2 Evidence

Exhibits	Exhibit C-2-1, Exhibit C-2-1, Exhibit H-7-1
Interrogatories	OEB Staff-21; CCC-53, VECC-50, 54
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

#### 4.13 Are the proposed line losses over the 2016 – 2020 period appropriate?

#### 4.13.1 Complete Settlement

The Parties accept Hydro Ottawa's proposed line losses for the 2016-2020 period.

#### 4.13.2 Evidence

Exhibits	Exhibit H-9-1
Interrogatories	None
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

#### 5.0 DEFERRAL AND VARIANCE ACCOUNTS

5.1 Should the existing deferral and variance accounts proposed for continuation be continued, and should those proposed for termination beterminated?

#### **5.1.1 Complete Settlement**

As set out in the Key Components section, under the heading "Deferral and Variance Accounts", the Parties have agreed that Hydro Ottawa's existing Deferral and Variance Accounts proposed for continuation should be continued. See pages 18 and 19 above for further detail.

#### 5.1.2 Evidence

Exhibits	Exhibit I-1-1, Exhibit I-2-1, Exhibit I-3-1, Exhibit I-4-1, Exhibit I-5-1, Exhibit I-7-1
Interrogatories	None
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

#### 5.2 Are any proposed new deferral and variance accounts reasonable?

#### 5.2.1 Complete Settlement

As set out in the Key Components section, under the heading "Deferral and Variance Accounts", the Parties have agreed to the establishment of ten new Deferral and Variance Accounts for Hydro Ottawa. See pages 18 and 19 and Table 7 above for details.

#### 5.2.2 Evidence

Exhibits	Exhibit I-1-2
Interrogatories	Energy Probe-2, 5, 51 to 55; SEC-7, 25 and 26; SIA-18, 19, 34 and 35, CCC-9
Undertakings	JTC2.2, JTC2.44
Supporting Parties	CCC, Energy Probe, SEC, VECC

# 5.3 Are the balances and the proposed methods for disposing of the balances in the deferral and variance accounts appropriate (such as Account 1508)?

#### **5.3.1 Complete Settlement**

As set out in the Key Components section, under the heading "Deferral and Variance Accounts", the Parties agree that Hydro Ottawa should dispose of the Deferral and Variance accounts in accordance with OEB policy from time to time.

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#### 5.3.2 Evidence

Exhibits	Exhibit B-4-1, Exhibit D-5-1, Exhibit D-5-2, Exhibit I-8-1
Interrogatories	OEB Staff-29; Energy Probe-49, 50, 56 and 57; VECC-58 and 59
Undertakings	Fill this in
Supporting Parties	CCC, Energy Probe, SEC, VECC

#### H. ATTACHMENTS AND APPENDICES

- 1. Attachment #1 Capital Expenditures Annual Reporting Categories
- 2. Attachment # 2 Summary of KPIs for Outcome Reporting
- 3. Attachment #3 Amended JTC 2.44
- 4. Attachment # 4 Load Forecast with CDM adjustment
- 5. Attachment # 5 Going in, annual and mid-term rate adjustments
- 6. Attachment # 6 Capital Additions
- 7. Attachment # 7 New Facilities Revenue Reconciliation

Revised Appendices and Workforms are attached

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# Attachment 1 Capital Expenditures Annual Reporting Categories

#### A) System Access Reporting

Capital Program	Budget Program
Plant Relocation	Plant Relocation & Upgrade
Residential	Residential Subdivision
Commercial	New Commercial Development
System Expansion	System Expansion Demand
Stations Embedded Generation	Embedded Generation
Infill & Upgrade	Infill Service (Res & Small Com)
Damage To Plant	Damage to Plant
Metering	Suite Metering

#### B) System Renewal/System Service Reporting

System Renewal Capital Program	System Renewal Budget Program
Stations Asset	Stations Transformer Replacement
	Stations Switchgear Replacement
	Stations Plant Failure
Stations Refurbishment	Stations Enhancements
Distribution Asset	Pole Replacement
	Insulator Replacement
	Elbow & Insert Replacement
	Dist. Transformer Replacement
	Civil Rehabilitation
	Cable Replacement
	Switchgear New & Rehab
	O/H Equipment New & Rehab
	Plant Failure Capital
Metering	Remote Disconnected Smart Meter

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System Service Capital Program	System Service Budget Program
Stations Capacity	Stations New Capacity
Distribution	Line Extensions
Enhancements	System Voltage Conversion
	System Reliability
	Dist. Enhancements
Automation	SCADA Upgrades
	SCADA - RTU Additions
	Distribution Automation
	Stations Automation

C) General Plant Reporting

C) General Flant Reporting
Capital Program
Hydro One Payments
Buildings – Facilities
Customer Service
ERP System
Fleet Replacement
IT New Initiatives
IT Life Cycle & Ongoing Enhancement
Operation Initiatives
Tools Replacement

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## Attachment 2 Outcome Reporting

Hydro Ottawa agrees to annually report the following categories of outcomes:

- 1) The KPI's listed in Table 1.3.1 of Exhibit B Tab 1 Schedule 2 (Distribution System Plan) as defined in Section 1.3 of Exhibit B Tab 1 Schedule 2.
- 2) Annual SAIDI and SAIFI broken out by the following cause codes:

Unknown / Other	interruptions with no apparent cause that contributed to the outage
Scheduled Outage	interruptions due to the disconnection at a selected time for the purpose of construction or preventive maintenance
Loss of Supply	interruptions due to problems associated with assets owned and/or operated by another party and or/ in the bulk electricity supply system, based upon ownership demarcation
Tree Contacts	interruptions caused by faults resulting from tree contact with energized circuit
Lightning	interruptions due to lightning striking the distribution system
Defective Equipment	interruptions resulting from equipment failures due to deterioration from age, incorrect maintenance, or imminent failures detected by maintenance
Adverse Weather	interruptions resulting from rain, ice storms, snow, winds, extreme temperatures, freezing rain, frost, or other extreme weather conditions (exclusive of Tree Contacts and Lightning events)
Adverse Environment	interruptions due to equipment being subject to abnormal environments, such as salt spray, industrial contamination, humidity, corrosion, vibration, fire, or flowing
Human Element	interruptions due to the interface of distributor staff with the system
Foreign Interference	interruptions beyond the control of the distributor, such as animals, vehicles, dig-ins, vandalism, sabotage, and foreign objects

3) KPI ultimately decided on by the OEB working group regarding Distribution System Plan implementation success when it is completed, which may take the place of the Cost efficiency KPI in table 1.3.1 of Exhibit B Tab 1 Schedule 2 depending on how the working group defines the new KPI.

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Attachment 3
Y Factor Deferral Account (Updated JTC 2.44)

**Undertaking JTC2.44** 

To calculate how much is going to go into the deferral account, with all the details to see how it

is calculated, for each of the buildings, how much goes into the deferral account for the sale,

how much is kept, and how much is added or subtracted from the UCC for each of the three

buildings.

Response:

The figures related to the sales of the existing facilities and land and dates used in this

undertaking are illustrative and do not represent the actuals. The purpose of the undertaking is

to show the details of how the Variance or Deferral Accounts for the new facilities would be

calculated.

A new Y factor Variance or Deferral Account ("Y Factor") will capture the revenue requirement

of the costs associated with the construction of the new facilities and related land ("new

facilities"), as those new facilities are placed in service. In accordance with Procedural Order

No. #11, the Parties acknowledge that the costs of the New Facilities will be capped at \$66

million for the revenue requirement calculation. For the purpose of this undertaking, we

estimate our move in date for South Operations / Warehouse facility and East Operations facility

is Q2 2017 and the Administrative building is Q1 2018.

At the time the new facilities are ready for move-in, the costs will be moved from Construction in

Progress to Property, Plant and Equipment. Commencing at that time, Hydro Ottawa will

include depreciation on the new facilities within the deferral account. In addition, interest, return

and PILs will be recorded in the deferral account from that time.

A Y Factor application would then be filed for a rate rider with the revenue requirement

(Depreciation, Interest, Return and PILs) relating to the new facilities. At this time it is

anticipated that the South Operations / Warehouse facility and East Operations facility would be

ready before the Administrative building. Hydro Ottawa proposes to file for a rate rider the year

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prior to the rate rider commencing. It is anticipated a rate rider will be filed in 2017 to clear both

2017 and forecasted 2018 balances to commence January 1, 2018. No interest will be charged

on the outstanding 2017 amount. In 2018 Hydro Ottawa would apply for a rate rider to clear the

forecasted balances for 2019 to start effective January 1, 2019. This will include a true-up of

the forecast component of the 2018 in-service facilities. Similarly, in 2019 Hydro Ottawa will

apply for a rate rider to clear the forecasted balances for 2020 to start effective January 1, 2020,

also with a true-up for 2019 if necessary.

The Existing Facilities and related land will be taken out of service in the same year the

Administrative Building is put in service, unless any of the properties are sold prior to that time.

The revenue requirement impact of so doing (Depreciation, Interest, Return and PILs) will be

credited to the Y factor deferral account.

Hydro Ottawa is proposing that the rate riders be calculated using the revenue requirement

allocation for the year the rider is being cleared. In addition, Hydro Ottawa is proposing that all

residential rate riders will be a fixed charge based on the forecasted average customer numbers

for that year. All other classes are proposed to have a variable rate rider based on the

forecasted kWh or KW for that year.

Hydro Ottawa will need one new deferral account for the sale of the existing buildings and land.

That account will capture the after tax gain/loss from the sale of land for Albion Road, Merivale

Road and Bank Street and the after tax gain/loss from the sale of buildings ("Existing Facilities")

for Albion Road, Merivale Road and Bank Street buildings.

The Existing Facilities deferral account will capture 100% of the after tax net gain/loss on the

sale of the Existing Facilities and related land. For the purpose of this undertaking, we estimate

all Existing Facilities and land will be sold on January 1, 2019 at illustrative market values.

The allocation of the proceeds between land and Existing Facilities will be based upon third

party advisors as well through agreements with the buyer(s); however, for the purpose of this

undertaking, we have used Municipal Property Assessment Corporation assessment values to

split the proceeds between land and building.

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Similar to the new facilities Hydro Ottawa is proposing to use the revenue requirement in the year of the sale of the assets to determine the allocation to the rate classes. Using a fixed charge rate rider for the residential class and a volumetric rider for all other classes based on the forecasted kWhs or KWs. Hydro Ottawa is proposing to clear these accounts with a one year rate rider, netting the gain/loss and the amount removed from rate base. Hydro Ottawa is not proposing to charge interest within the Deferral account.

In the illustrative example, as the buildings are sold in January 2019 Hydro Ottawa proposes to file a rate rider in 2019 to clear balances with the rate rider commencing January 1, 2020.

The amounts that are included in the Y Factor and the deferral accounts are shown in Table 1 below.

Tables 2 through 4 show the illustrative rate riders, for years 2018 through 2020,

Table 5 shows the forecasted decrease in Undepreciated Capital Cost (UCC) balances in the year of sale for tax purposes.

Table 1 Proposed Variance/Deferral Accounts relating to Existing and New Facilities

	2017	2018	2019	2020
Y Factor (1)	Dr (CR)	Dr (CR)	Dr (CR)	Dr (CR)
New Facilities				
Depreciation (2)	336,465	2,277,573	2,277,573	2,277,573
Rate base Interest (3)	386,013	1,348,392	1,921,033	1,886,161
Return (4)	685,754	2,355,115	3,296,359	3,211,633
PILs (5)	103,755	634,221	511,290	570,644
Interest (6)	-	-	-	-
Total – New Facilties	1,511,987	6,615,301	8,006,255	7,946,011
Existing Facilities				
Depreciation (2) – Building only	-	-	(1,465,742)	(1,465,742)
Rate base Interest (3) - Building	-	-	(440,712)	(410,841)
Rate base Interest (3) - Land	-	-	(20,415)	(20,699)
Return (4) - Building	-	-	(677,011)	(622,486)
Return (4) - Land	-	-	(31,362)	(31,362)
PILS (5) - Building	-	-	(510,942)	(500,932)
PILS (5) - Land	-	-	117,501	112,349
Interest (6)	-	-	-	-

Total – Existing Facilities	_	-	(3,027,833)	(2,939,713)
Total Y Factor	1,511,987	6,615,301	4,978,422	5,006,298
Gain/Loss on Existing Facilities				
100% Deferred Loss on Sale of Building	-	-	9,000,000	-
100% Deferred Gain on Sale of Land	-	-	(10,000,000)	-
Total	-	-	(1,000,000)	-
(1) Record expenses into this account once the related asset has been capitalized. Capitalization commences Q2 2017 for South Operations / Warehouse facility and East Operations facility and Q1 2018 for Administrative building				
(2) Assume all Existing facilities will be sold on Jan 1, 2019. Deprecation was based upon estimated in-service dates				
(3) Short term and long term interest on rate base				
(4) Using ROE of 9.3% for years 2017 to 2020				
Tax on the difference between CCA and depreciation. For the purpose of this table, Class 1b is used for all New Facilities				
Carrying interest on balance in the account will not be charged.				

Table 2 Proposed rate riders – New Facilities

		2018	2019	2020
Customer Class (1)	Units	Dr (CR)	Dr (CR)	Dr (CR)
Residential	\$	1.19	0.72	0.71
GS <50 kW	KWh	0.0012	0.00073	0.00074
GS 50 to 1,499 kW	kW	0.2912	0.1794	0.1815
GS 1,500 to 4,999 kW	kW	0.2685	0.1655	0.1669
Large User	kW	0.2909	0.1795	0.1812
Unmetered Scattered Load	kWh	0.0013	0.0008	0.0008
Sentinel Lights	kW	1.5247	0.8425	0.7584
Street Lighting	kW	0.5901	0.3646	0.3675

Table 3 Proposed rate riders - Sale of Existing Facilities and Land

		<del>2020</del>	2020
Customer Class (1)	Units	Dr (CR)	Dr (CR)
Residential	\$	<del>- 0.4131</del>	(0.14)
GS <50 kW	KWh	<del>0.0004</del>	(0.0001)
GS 50 to 1,499 kW	kW	<del>- 0.1271</del>	(0.0360)
GS 1,500 to 4,999 kW	kW	<del>- 0.0970</del>	(0.0332)
Large User	kW	<del>- 0.1053</del>	(0.0361)
Unmetered Scattered Load	kWh	<del>0.0016</del>	(0.0002)

Sentinel Lights	kW	(0.1692)
Street Lighting	kW	(0.0732)

#### Table 5 Forecasted Decrease in UCC balances for Existing

#### Facilities in the year of sale

	UCC Decrease
Building	Class 1, 1b & 3
Albion	\$6.0M
Merivale	\$3,5M
Bank	\$1.0M

# Attachment 4 CDM Adjusted Load Forecast

#### Table 1 – Itron Unadjusted Class Sales Forecast (MWh)

Year	Residential	GS <50KW	GS 50- 1000KW Non Interval	GS 50- 1000KW Interval	GS 1000- 1500KW	GS 1500- 5000 KW	LARGE USER	Street Lighting	Unmetered	DCL	Total Sales
2014	2,209,986	706,581	1,489,888	1,135,002	338,244	860,536	615,653	44,419	16,392	3,387	7,420,088
2015	2,241,257	710,082	1,463,207	1,179,844	350,053	883,241	620,305	43,504	16,594	3,418	7,511,505
2016	2,232,769	711,334	1,450,111	1,215,423	355,011	902,777	620,219	43,550	16,650	3,429	7,551,273
2017	2,226,833	709,771	1,427,265	1,247,004	358,529	916,868	619,254	43,654	16,690	3,437	7,569,305
2018	2,245,849	709,908	1,410,826	1,281,251	363,006	934,838	618,467	43,765	16,732	3,446	7,628,088
2019	2,264,296	710,894	1,397,088	1,316,704	367,839	954,038	617,036	43,875	16,773	3,455	7,691,998
2020	2,276,815	713,027	1,386,525	1,354,052	373,224	975,022	615,194	44,015	16,826	3,465	7,758,165

#### Table 2 – Itron CDM Adjusted Class Sales Forecast (MWh)

Year	Residential	GS <50KW	GS 50- 1000KW Non Interval	GS 50- 1000KW Interval	GS 1000- 1500KW	GS 1500- 5000 KW	LARGE USER	Street Lighting	Unmetered	DCL	Total Sales
2014	2,208,503	705,819	1,487,331	1,132,841	337,596	860,536	615,653	44,419	16,392	3,387	7,412,477
2015	2,233,420	705,280	1,446,533	1,165,427	345,766	883,241	620,305	43,504	16,594	3,418	7,463,488
2016	2,216,044	700,607	1,412,731	1,182,652	345,345	902,777	620,219	43,550	16,650	3,429	7,444,004
2017	2,198,259	691,144	1,362,581	1,189,466	341,685	916,868	619,254	43,654	16,690	3,437	7,383,038
2018	2,206,412	684,039	1,321,314	1,200,798	339,592	934,838	618,467	43,765	16,732	3,446	7,369,403
2019	2,214,984	678,442	1,285,150	1,215,257	338,471	954,038	617,036	43,875	16,773	3,455	7,367,481
2020	2,217,629	673,992	1,252,266	1,231,479	337,928	975,022	615,194	44,015	16,826	3,465	7,367,816

Table 3 – Difference between Itron Unadjusted and CDM Adjusted Class Sales Forecast (MWh)

Year	Residential	GS <50KW	GS 50- 1000KW Non Interval	GS 50- 1000KW Interval	GS 1000- 1500KW	GS 1500- 5000 KW	LARGE USER	Street Lighting	Unmetered	DCL	Total Sales
2014	1,483	762	2,557	2,161	648	0	0	0	0	0	7,611
2015	7,837	4,802	16,674	14,417	4,287	0	0	0	0	0	48,017
2016	16,725	10,727	37,380	32,771	9,666	0	0	0	0	0	107,269
2017	28,574	18,627	64,684	57,538	16,844	0	0	0	0	0	186,267
2018	39,437	25,869	89,512	80,453	23,414	0	0	0	0	0	258,685
2019	49,312	32,452	111,938	101,447	29,368	0	0	0	0	0	324,517
2020	59,186	39,035	134,259	122,573	35,296	0	0	0	0	0	390,349

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Hydro Ottawa Load Forecast CDM Built In

-	2016	2017	2018	2019	2020
RESIDENTIAL	2,216,045	2,198,259	2,206,411	2,214,984	2,217,628
GENERAL SERVICE <50KW	726,360	716,896	709,791	704,193	699,744
GENERAL SERVICE 50-1000KW Non Interval	1,386,977	1,336,827	1,295,564	1,259,397	1,226,514
GENERAL SERVICE 50-1000KW Interval	1,207,946	1,214,762	1,226,094	1,240,552	1,256,773
GENERAL SERVICE 1000-1500KW	359,518	355,856	353,764	352,644	352,100
GENERAL SERVICE 1500-5000 KW	863,309	877,400	895,369	914,569	935,554
LARGE USER	620,218	619,253	618,467	617,036	615,195
STREETLIGHTING	43,552	43,653	43,765	43,876	44,015
MU	16,651	16,690	16,731	16,772	16,827
SENTINEL LIGHTS	48	48	48	48	48
TOTAL MWH SALES	7,440,624	7,379,644	7,366,004	7,364,071	7,364,398

**Hydro Ottawa Load Forecast without CDM** 

	2016	2017	2018	2019	2020
RESIDENTIAL	2,232,770	2,226,833	2,245,848	2,264,296	2,276,814
GENERAL SERVICE <50KW	737,087	735,523	735,660	736,645	738,779
GENERAL SERVICE 50-1000KW Non Interval	1,424,357	1,401,511	1,385,076	1,371,335	1,360,773
GENERAL SERVICE 50-1000KW Interval	1,240,717	1,272,300	1,306,547	1,341,999	1,379,346
GENERAL SERVICE 1000-1500KW	369,184	372,700	377,178	382,012	387,396
GENERAL SERVICE 1500-5000 KW	863,309	877,400	895,369	914,569	935,554
LARGE USER	620,218	619,253	618,467	617,036	615,195
STREETLIGHTING	43,552	43,653	43,765	43,876	44,015
MU	16,651	16,690	16,731	16,772	16,827
SENTINEL LIGHTS	48	48	48	48	48
TOTAL MWH SALES	7,547,893	7,565,911	7,624,689	7,688,588	7,754,747

**CDM Adjustment** 

Obii Adjustinent												
	2016	2017	2018	2019	2020							
RESIDENTIAL	16,725	28,574	39,437	49,312	59,186							
GENERAL SERVICE <50KW	10,727	18,627	25,869	32,452	39,035							
GENERAL SERVICE 50-1000KW Non Interval	37,380	64,684	89,512	111,938	134,259							
GENERAL SERVICE 50-1000KW Interval	32,771	57,538	80,453	101,447	122,573							
GENERAL SERVICE 1000-1500KW	9,666	16,844	23,414	29,368	35,296							
GENERAL SERVICE 1500-5000 KW	0	0	0	0	0							
LARGE USER	0	0	0	0	0							
STREETLIGHTING	0	0	0	0	0							
MU	0	0	0	0	0							
SENTINEL LIGHTS	0	0	0	0	0							
TOTAL MWH SALES	107,269	186,267	258,685	324,517	390,349							

#### **Hydro Ottawa Demand Forecast CDM Built In**

	2016	2017	2018	2019	2020
GENERAL SERVICE 50-1000KW Non Interval	3,533,354	3,406,354	3,301,064	3,208,582	3,123,291
GENERAL SERVICE 50-1000KW Interval	2,725,183	2,740,805	2,766,375	2,798,890	2,835,076
GENERAL SERVICE 1000-1500KW	769,442	761,481	756,911	754,458	753,212
GENERAL SERVICE 1500-5000 KW	1,847,365	1,877,691	1,916,044	1,957,009	2,001,525
STANDBY	4,800	4,800	4,800	4,800	4,800
LARGE USER	1,121,449	1,119,726	1,118,300	1,115,702	1,112,342
STREETLIGHTING	123,144	123,144	123,144	123,144	123,144
SENTINEL LIGHTS	216	216	216	216	216
TOTAL	10,124,953	10,034,217	9,986,854	9,962,801	9,953,606

#### **Hydro Ottawa Demand Forecast without CDM**

	2016	2017	2018	2019	2020
GENERAL SERVICE 50-1000KW Non Interval	3,538,569	3,417,077	3,317,182	3,229,224	3,148,437
GENERAL SERVICE 50-1000KW Interval	2,731,913	2,752,484	2,782,602	2,819,312	2,859,719
GENERAL SERVICE 1000-1500KW	771,267	764,701	761,417	760,121	760,026
GENERAL SERVICE 1500-5000 KW	1,847,365	1,877,691	1,916,044	1,957,009	2,001,525
STANDBY	4,800	4,800	4,800	4,800	4,800
LARGE USER	1,121,449	1,119,726	1,118,300	1,115,702	1,112,342
STREETLIGHTING	123,144	123,144	123,144	123,144	123,144
SENTINEL LIGHTS	216	216	216	216	216
TOTAL	10,138,723	10,059,839	10,023,705	10,009,528	10,010,209

#### CDM

	2016	2017	2018	2019	2020
GENERAL SERVICE 50-1000KW Non Interval	5,215	10,723	16,118	20,642	25,146
GENERAL SERVICE 50-1000KW Interval	6,730	11,679	16,227	20,422	24,643
GENERAL SERVICE 1000-1500KW	1,825	3,220	4,506	5,663	6,814
GENERAL SERVICE 1500-5000 KW	0	0	0	0	0
STANDBY	0	0	0	0	0
LARGE USER	0	0	0	0	0
STREETLIGHTING	0	0	0	0	0
SENTINEL LIGHTS	0	0	0	0	0
TOTAL	13,770	25,622	36,851	46,727	56,603

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# Attachment 5 Going in, Annual and Mid-term Adjustments

#	Name of Adjustment	Timing	Description Adjustment
1	Working Capital Allowance	Going in rates	See the working capital factors for each year as set out on page 18 above.
2	ROE	Going in ROE	Using OEB's Fall 2015 deemed ROE results
3		Mid-term adjustment to ROE	Using OEB's Fall 2018 deemed ROE results
	Cost of Capital	2016-2018	April 2015 consensus long term forecast The revised RRWF already has this information embedded in it. It is noted here as an adjustment to Hydro Ottawa's updated application filed June 29, 2015.
		2019-2020	Using October 2018 consensus long term forecast
4	Inflation Factor for OM&A	Mid-term adjustment to inflation factor for OM&A escalator	OEB's 2018 inflation factor adjusted to use a weighting of 60% labour and 40% non-labour inflation rate as adjusted by weights and values appropriate to the OM&A spending of Hydro Ottawa.
5	Low Voltage Charges	Annually Adjusted	Annual
6	Retail Transmission Service Rates	Annually Adjusted	Based on Board Approved adjustments to the Hydro One Uniform Transmission Rates ("UTRs") using the RTSR model, which is part of the IRM model.
7	Deferral Accounts	Generally in accordance with OEB policy on threshold dispositions with some exceptions.	<ul> <li>Group 1 accounts on an annual basis as set out in Table 7 above.</li> <li>Group 2 accounts when applying for 2019 &amp; 2020 rates except for LRAMVA. As set out in Table 7 above.</li> <li>New D&amp;V accounts per disposition stipulations set out in Table 7above.</li> </ul>
8	Third Party non- distribution charges	Ad Hoc	Further to OEB direction.

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# Attachment 6 Capital Additions

CATEGORY	2016	2017	2018	2019	2020
General Plant	15,879,124	16,702,757	7,058,995	7,629,904	15,019,166
System renewal					
and system service **	55,299,321	53,388,801	70,133,019	43,710,080	81,122,832
System Access	12,627,971	11,797,799	12,033,764	12,274,438	12,519,925
Capital reduction as					
per Settlement					
Agreement	(10,000,000)	-	-	-	-
TOTAL FORECAST					
ADDITIONS	73,806,416	81,889,357	89,225,778	63,614,422	108,661,923

<sup>\*\*</sup> CCRA removed as per settlement agreement

File Number: Exhibit:

EB-2015-0004

Tab: Schedule:

Page:

Date: 17-Sep-15

Rate Class	Customers/		of Customers/C		Test Year Con	sumption	Propo	sed Rates		Revenues at	Class Specific	Transformer				
	Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volu	metric	Proposed Rates	Revenue Requirement	Allowance Credit	Tot	al	Differe	nce
								kWh	kW							
Residential	Customers	295,999	299,296	297,647.50	2,216,045,000		\$ -	\$ -		\$ -			\$	-	\$	-
GS < 50 kW GS > 50 to 1,499 kW	Customers Customers	24,473 3,282	24,569 3,308	24,521.00 3,295.00	726,360,000 2,954,441,000		\$ - \$ -	\$ -	s -	\$ - \$ -			\$	-	\$	
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	863,309,000	1,847,365	\$ -		\$ -	\$ -			\$	-	\$	-
Large Use Streetlighting	Connections Connections	11 55,516	11 55,516	11.00 55,516.00	620,218,000 43,552,000	1,121,449 123,144			\$ - \$ -	\$ - \$ -			\$	-	\$	
Sentinel Lighting	Connections	57	53	55.00	48,000	216		_	\$ -	\$ -			\$	-	\$	- 1
Unmetered Scattered Load Standby Power	Customers Customers	3,455 2	3,499	3,477.00 2.00	16,651,000	4,800	\$ - \$ -	\$ -	s -	\$ - \$ -			\$	-	\$	- 1
Embedded Distributor Class		_	_	-		.,	*		Ť	\$ -			\$	-	\$	- 1
etc.				-						\$ - \$ -			\$	-	\$	
				-						\$ -			\$	-	\$	-
Total										\$ -	\$ -	\$ -	\$	-	\$	-

File Number: Exhibit: Tab:

Schedule: Page:

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17-Sep-15

EB-2015-0004

#### **Revenue Reconciliation - New Facilities Y Factor**

Rate Class		Number of	of Customers/0	Connections	Test Year Co	nsumption	P	ropo	sed Rate	s			Class Specific	Transformer				
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge		Volur	metric		Revenues at Proposed Rates	Revenue Requirement	Allowance Credit		Total	Diffe	rence
									kWh	k۱	W							
	Customers Customers	299,875 24,586		301,524.50 24,634.00	2,198,259,000 716,896,000		\$ - \$ -	\$	-			\$ - \$ -			\$ \$	-	\$ \$	-
	Customers Customers	3,310 76		3,323.00 76.00	2,907,445,000 877,400,000	6,908,640 1,877,691				\$ \$	-	\$ - \$ -			\$	-	\$	-
	Connections Connections	11 55,516	11 55,516	11.00 55,516.00	619,253,000 43,653,000	1,119,726 123,144				\$ \$	-	\$ - \$ -			\$ \$	-	\$	-
0 0	Connections Customers	53 3,503	49 3,547	51.00 3,525.00	48,000 16,690,000	216	\$ -	\$	-	\$	-	\$ - \$ -			\$ \$	-	\$ \$	-
Embedded Distributor Class	Customers	2	2	2.00		4,800	\$ -			\$	-	\$ - \$ -			\$	-	\$	-
etc.				- -								\$ - \$ - \$			\$	- - -	\$ \$	-
Total												\$ -	\$ -	\$ -	\$	-	\$	-

Note

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Exhibit: Tab: Schedule:

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17-Sep-15

Rate Class		Number o	f Customers/0	Connections	Test Year Co	onsumption	P	oposed Rate	es		Class Specific	Transformer			
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volur	metric	Revenues at Proposed Rates	Revenue Requirement	Allowance Credit		Total	Difference
								kWh	kW						
GS < 50 kW GS > 50 to 1,499 kW GS > 1,500 to 4,999 kW Large Use Streetlighting Sentinel Lighting Unmetered Scattered Load	Customers Customers Customers Customers Connections Connections Connections Customers Customers Customers	303,718 24,697 3,338 76 11 55,516 49 3,551	24,793 3,365 76 11	305,375.50 24,745.00 3,351.50 76.00 11.00 55,516.00 47.00 3,575.00 2.00	2,206,411,000 709,791,000 2,875,422,000 885,369,000 618,467,000 43,765,000 48,000 16,731,000	6,824,350 1,916,044 1,118,300 123,144 216 4,800	\$ - \$ - \$ - \$ -	\$ - \$ 0.0012 \$ 0.0013	\$ 0.2912 \$ 0.2685 \$ 0.2909 \$ 0.5901 \$ 1.5247 \$ -	\$ 514,457.81	\$ 847,908 \$ 1,987,329 \$ 514,506 \$ 325,275 \$ 72,670 \$ 329		***	4,354,267 847,908 1,987,329 514,506 325,275 72,670 329 22,182 - - -	-\$ 3,841 \$ 78 \$ 48 -\$ 38 \$ 3 -\$ 0
Total										\$ 8,134,280.25	\$ 8,124,466	\$ -	\$	8,124,466	-\$ 9,814

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EB-2015-0004

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Rate Class	Numb		f Customers/0	Connections	Test Year Co	nsumption	Pro	posed Rate	S		Class Specific	Transformer		
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volu	metric	Revenues at Proposed Rates	Revenue Requirement	Allowance Credit	Total	Difference
								kWh	kW					
Residential	Customers	307,543	310,839	309,191.00	2,214,984,000		\$ 0.72	\$ -		\$ 2,671,410.24	\$ 2,664,475		\$ 2,664,475	-\$ 6,935
GS < 50 kW	Customers	24,808	24,903	24,855.50	704,193,000		\$ -	\$ 0.00073		\$ 514,060.89	\$ 515,948		\$ 515,948	3 \$ 1,887
GS > 50 to 1,499 kW	Customers	3,367	3,393	3,380.00	2,852,593,000	6,761,930	\$ -		\$ 0.1794	\$ 1,213,090.24	\$ 1,213,312		\$ 1,213,312	2 \$ 222
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	914,569,000	1,957,009	\$ -		\$ 0.1655	\$ 323,884.99	\$ 323,926		\$ 323,926	\$ \$ 41
Large Use	Connections	11	11	11.00	617,036,000	1,115,702	\$ -		\$ 0.1795	\$ 200,268.51	\$ 200,312		\$ 200,312	2 \$ 43
Streetlighting	Connections	55,516	55,516	55,516.00	43,876,000	123,144	\$ -		\$ 0.3646	\$ 44,898.30	\$ 44,897		\$ 44,897	-\$ 1
Sentinel Lighting	Connections	45	41	43.00	48,000	216	\$ -		\$ 0.8425		\$ 182		\$ 182	
Unmetered Scattered Load	Customers	3,599	3,643	3,621.00	16,772,000		\$ -	\$ 0.0008		\$ 13,417.60	\$ 13,617		\$ 13,617	\$ 199
Standby Power	Customers	2	2	2.00		4,800	\$ -		\$ -	\$ -			\$ -	\$ -
Embedded Distributor Class				-						\$ -			\$ -	\$ -
etc.				-						\$ -			\$ -	\$ -
				-						\$ -			-	\$ -
				-						ъ -			- ¢	Φ -
Total										\$ 4,981,212.75	\$ 4,976,669	\$ -	\$ 4,976,669	-\$ 4,544

File Number: Exhibit: EB-2015-0004

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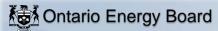
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17-Sep-15

Rate Class		Number o	f Customers/0	Connections	Test Year Co	nsumption	P	roposed Rate	es		Class Specific	Transformer			Ī	
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volu	metric	Revenues at Proposed Rates	Revenue Requirement	Allowance Credit	1	Γotal	Difference	
								kWh	kW							
GS < 50 kW GS > 50 to 1,499 kW GS > 1,500 to 4,999 kW Large Use Streetlighting Sentinel Lighting Unmetered Scattered Load	Customers Customers Customers Customers Connections Connections Connections Connections Customers Customers	311,321 24,917 3,395 76 11 55,516 41 3,647 2	314,604 25,012 3,421 76 11 55,516 37 3,691 2	312,962.50 24,964.50 3,408.00 76.00 11.00 55,516.00 39.00 3,669.00 2.00	2,217,628,000 699,744,000 2,835,387,000 935,554,000 615,195,000 44,015,000 48,000 16,827,000	6,711,579 2,001,525 1,112,342 123,144 216		\$ 0.00074 \$ 0.0008	\$ 0.1815 \$ 0.1669 \$ 0.1812 \$ 0.3675 \$ 0.7584	\$ 334,054.52 \$ 201,556.37 \$ 45,255.42	\$ 515,382		\$ 2 \$ \$ 1 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,676,355 515,382 1,218,092 334,035 201,570 45,255 182 13,679 - - -	-\$ 2,429 -\$ 60 -\$ 20 \$ 14	
Total										\$ 4,996,894.38	\$ 5,004,550	\$ -	\$ 5	5,004,550	\$ 7,656	

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-L UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers



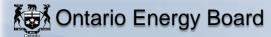
Version 5.00

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2015-0004 (Year 2016)
Name and Title	April Barrie; Manager, Rates and Revenue
Phone Number	613-738-5499, ext 106
Email Address	RegulatoryAffairs@HydroOttawa.com

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

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-L UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes\_PILs

2. Table of Contents 7. Cost\_of\_Capital

3. Data\_Input\_Sheet 8. Rev\_Def\_Suff

4. Rate\_Base 9. Rev\_Reqt

5. Utility Income 10. Tracking Sheet

#### Notes:

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

Per Board

#### Ontario Energy Board

### **Revenue Requirement Workform** (RRWF) for 2015 Filers

#### Data Input (1)

		Application	(2)	Adjustments		Agreement	(6)	Adjustments	_	Decision	
1	Rate Base										
•	Gross Fixed Assets (average)	\$877.318.904		(\$30,868,857)	#	\$ 846,450,048	###			\$846,450,048	
	Accumulated Depreciation (average)	(\$93,370,568)	(5)	\$2,923,685	#	(\$90,446,884)	###			(\$90,446,884)	
	Allowance for Working Capital:	(***)		* ,,							
	Controllable Expenses	\$87,105,564		(\$4,000,000)		\$ 83,105,564				\$83,105,564	
	Cost of Power	\$894,285,487				\$ 894,285,487				\$894,285,487	
	Working Capital Rate (%)	14.20%	(9)			7.89%	(9)			7.89%	(9)
2	Utility Income										
-	Operating Revenues:										
	Distribution Revenue at Current Rates	\$158,233,086	(10)	\$2,168		\$158,235,254	###				
	Distribution Revenue at Proposed Rates	\$175,569,610	( - /	(\$12,221,933)		\$163,347,677	###				
	Other Revenue:										
	Specific Service Charges	\$5,910,525		(\$2,550)		\$5,907,975	###				
	Late Payment Charges	\$898,752		\$0		\$898,752					
	Other Distribution Revenue	\$1,410,557		\$0		\$1,410,557					
	Other Income and Deductions	\$3,479,704		\$0		\$3,479,704					
	Total Revenue Offsets	\$11,699,538	(7)	(\$2,550)		\$11,696,988					
	Operating Expenses:	605.047.700		(04 000 000)		6 04 047 700				604.047.700	
	OM+A Expenses Depreciation/Amortization	\$85,017,720		(\$4,000,000)	#	\$ 81,017,720 \$ 40,378,861				\$81,017,720	
	Property taxes	\$40,826,114 \$2,087,844		(\$447,253)	#	\$ 2,087,844				\$40,378,861 \$2,087,844	
	Other expenses	Ψ2,007,044				¥ 2,007,044				\$2,007,044	
3	Taxes/PILs Taxable Income:										
	Adjustments required to arrive at taxable	(\$19,597,073)	(3)			(\$19,578,061)	###				
	income	(\$19,597,073)	(3)			(\$19,576,001)	****				
	Utility Income Taxes and Rates:										
	Income taxes (not grossed up)	\$3,656,225				\$2,760,062	###				
	Income taxes (grossed up)	\$4,958,448				\$3,755,187					
	Federal tax (%)	15.00%				15.00%					
	Provincial tax (%)	11.26%				11.50%					
	Income Tax Credits	(\$217,500)				(\$167,500)					
4	Capitalization/Cost of Capital										
	Capital Structure:										
	Long-term debt Capitalization Ratio (%)	56.0%				56.0%					
	Short-term debt Capitalization Ratio (%)	4.0%	(8)			4.0%	(8)				(8)
	Common Equity Capitalization Ratio (%)	40.0%				40.0%					
	Prefered Shares Capitalization Ratio (%)										
		100.0%				100.0%					
	One of Oresited										
	Cost of Capital Long-term debt Cost Rate (%)	3.72%				3.53%	шши				
	Short-term debt Cost Rate (%)	3.72% 2.16%				3.53% 2.16%	###				
	Common Equity Cost Rate (%)	9.30%				9.19%					
	Prefered Shares Cost Rate (%)	0.0070				0.1070					

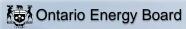
Settlement

Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4

- through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet. All inputs are in dollars (\$) except where inputs are individually identified as percentages (%) (1)
- Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income Average of Gross Fixed Assets at beginning and end of the Test Year
- Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

  Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement 4.0% unless an Applicant has proposed or been approved for another amount.
- 4.0% unless an Applicant has proposed or been approved for another amount.
   Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
   (10) Revenue at current rates minus Transformer Ownership Allowance
   (11) Distribution Revenue on cincluding Transformer Ownership Allowance, Total Revenue Requirement is \$164,472,316, number reflects amended settlement agreement.
   (12) Gross Fixed Assets (average) and Accumulated Depreciation (average) Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of
   (13) Correction To include Sentinel Light Variable Charge
   (14) PILs Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions

- (15) Removal of missed appointment charge
   (16) Changes per settlement agreement, including using April 2015 consensus long-term forecast
   (17) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate %



# Revenue Requirement Workform (RRWF) for 2015 Filers

#### **Rate Base and Working Capital**

#### **Rate Base**

Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$877,318,904	(\$30,868,857)	\$846,450,048	\$ -	\$846,450,048
2	Accumulated Depreciation (average)	(3)	(\$93,370,568)	\$2,923,685	(\$90,446,884)	\$ -	(\$90,446,884)
3	Net Fixed Assets (average)	(3)	\$783,948,336	(\$27,945,172)	\$756,003,164	\$ -	\$756,003,164
4	Allowance for Working Capital	(1)	\$139,357,529	(\$62,241,375)	\$77,116,154	\$ -	\$77,116,154
5	Total Rate Base		\$923,305,865	(\$90,186,548)	\$833,119,318	<u>    \$ -</u>	\$833,119,318

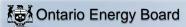
#### **Allowance for Working Capital - Derivation**

Controllable Expenses		\$87,105,564	(\$4,000,000)	\$83,105,564	\$ -	\$83,105,564
Cost of Power		\$894,285,487	\$ -	\$894,285,487	\$ -	\$894,285,487
Working Capital Base		\$981,391,050	(\$4,000,000)	\$977,391,050	\$ -	\$977,391,050
Working Capital Rate %	(2)	14.20%	-6.31%	7.89%	0.00%	7.89%
Working Capital Allowance		\$139.357.529	(\$62,241,375)	\$77.116.154	<del></del>	\$77.116.154

#### 10 **Notes**

8 9

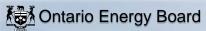
Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%. Average of opening and closing balances for the year.



# Revenue Requirement Workform (RRWF) for 2015 Filers

#### **Utility Income**

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Operating Revenues: Distribution Revenue (at	\$175,569,610	(\$12,221,933)	\$163,347,677	\$ -	\$163,347,677
2	Proposed Rates) Other Revenue (1	)\$11,699,538_	(\$2,550)	\$11,696,988	<u> </u>	\$11,696,988
3	Total Operating Revenues	\$187,269,148	(\$12,224,483)	\$175,044,665	\$ -	\$175,044,665
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$85,017,720 \$40,826,114 \$2,087,844 \$- \$-	(\$4,000,000) (\$447,253) \$ - \$ - \$ -	\$81,017,720 \$40,378,861 \$2,087,844 \$-	\$ - \$ - \$ - \$ - \$ -	\$81,017,720 \$40,378,861 \$2,087,844 \$ -
9	Subtotal (lines 4 to 8)	\$127,931,678	(\$4,447,253)	\$123,484,425	\$ -	\$123,484,425
10	Deemed Interest Expense	\$20,032,044	(\$2,852,457)	\$17,179,587	\$895,770	\$18,075,357
11	Total Expenses (lines 9 to 10)	\$147,963,722	(\$7,299,711)	\$140,664,012	\$895,770	\$141,559,782
12	Utility income before income taxes	\$39,305,426	(\$4,924,773)	\$34,380,653	(\$895,770)	\$33,484,883
13	Income taxes (grossed-up)	\$4,958,448	(\$1,203,261)	\$3,755,187	\$ -	\$3,755,187
14	Utility net income	\$34,346,978	(\$3,721,512)	\$30,625,466	(\$895,770)	\$29,729,696
Notes	Other Revenues / Revenue	e Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$5,910,525 \$898,752 \$1,410,557 \$3,479,704	(\$2,550) \$ - \$ - \$ -	\$5,907,975 \$898,752 \$1,410,557 \$3,479,704		\$5,907,975 \$898,752 \$1,410,557 \$3,479,704
	Total Revenue Offsets	\$11,699,538	(\$2,550)	\$11,696,988	\$ -	\$11,696,988

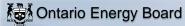


# Revenue Requirement Workform (RRWF) for 2015 Filers

#### Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	<b>Determination of Taxable Income</b>			
1	Utility net income before taxes	\$34,346,978	\$30,625,466	\$30,992,039
2	Adjustments required to arrive at taxable utility income	(\$19,597,073)	(\$19,578,061)	(\$19,597,073)
3	Taxable income	\$14,749,905	\$11,047,405	\$11,394,966
	Calculation of Utility income Taxes			
4	Income taxes	\$3,656,225	\$2,760,062	\$2,760,062
6	Total taxes	\$3,656,225	\$2,760,062	\$2,760,062
7	Gross-up of Income Taxes	\$1,302,223	\$995,125	\$995,125
8	Grossed-up Income Taxes	\$4,958,448	\$3,755,187	\$3,755,187
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$4,958,448	\$3,755,187	\$3,755,187
10	Other tax Credits	(\$217,500)	(\$167,500)	(\$167,500)
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 11.26% 26.26%	15.00% 11.50% 26.50%	15.00% 11.50% 26.50%

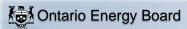
#### Notes



# Revenue Requirement Workform (RRWF) for 2015 Filers

#### Capitalization/Cost of Capital

Line No.	Particulars	Capital	lization Ratio	Cost Rate	Return
		Initial	Application		
	Debt	(%)	(\$)	(%)	(\$)
1	Long-term Debt	56.00%	\$517,051,284	3.72%	\$19,234,308
2 3	Short-term Debt Total Debt	4.00% 60.00%	\$36,932,235 \$553,983,519	2.16% 3.62%	\$797,736 \$20,032,044
	Equity				
4 5	Common Equity Preferred Shares	40.00% 0.00%	\$369,322,346 \$ -	9.30% 0.00%	\$34,346,978 \$ -
6	Total Equity	40.00%	\$369,322,346	9.30%	\$34,346,978
7	Total	100.00%	\$923,305,865	5.89%	\$54,379,022
		Settleme	ent Agreement		
	Date	(%)	(\$)	(%)	(\$)
1	Debt Long-term Debt	56.00%	\$466,546,818	3.53%	\$16,459,772
2 3	Short-term Debt Total Debt	4.00% 60.00%	\$33,324,773 \$499,871,591	2.16% 3.44%	\$719,815 \$17,179,587
3		00.0078	φ499,071,091	3.44 //	\$17,179,307
4	Equity  Common Equity	40.00%	\$333,247,727	9.19%	\$30,625,466
5 6	Preferred Shares	0.00%	\$ - \$222 247 727	0.00%	\$ -
0	Total Equity	40.00%	\$333,247,727	9.19%	\$30,625,466
7	Total	100.00%	\$833,119,318	5.74%	\$47,805,053
		Per Bo	ard Decision		
	Debt	(%)	(\$)	(%)	(\$)
8	Debt Long-term Debt	56.00%	\$466,546,818	3.72%	\$17,355,542
9 10	Short-term Debt Total Debt	4.00% 60.00%	\$33,324,773 \$499,871,591	2.16% 3.62%	\$719,815 \$18,075,357
10		00.0070	Ψ+00,071,001	3.0270	\$10,070,007
11	Equity  Common Equity	40.00%	\$333,247,727	9.30%	\$30,992,039
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$333,247,727	9.30%	\$30,992,039
14	Total	100.00%	\$833,119,318	5.89%	\$49,067,395
Notes (1)			y filed. For updated revenues, etc., use colimn M and A		

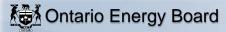


### **Revenue Deficiency/Sufficiency**

		Initial Appli	cation	Settlement Agreement		Per Board I	Decision
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1 2	Revenue Deficiency from Below Distribution Revenue	\$158,233,086	\$17,336,524 \$158,233,086	\$158,235,254	\$5,112,423 \$158,235,254	\$158,235,254	\$6,506,931 \$156,840,746
3	Other Operating Revenue Offsets - net	\$11,699,538	\$11,699,538	\$11,696,988	\$11,696,988	\$11,696,988	\$11,696,988
4	Total Revenue	\$169,932,624	\$187,269,148	\$169,932,242	\$175,044,665	\$169,932,242	\$175,044,665
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$127,931,678 \$20,032,044 \$147,963,722	\$127,931,678 \$20,032,044 \$147,963,722	\$123,484,425 \$17,179,587 \$140,664,012	\$123,484,425 \$17,179,587 \$140,664,012	\$123,484,425 \$18,075,357 \$141,559,782	\$123,484,425 \$18,075,357 \$141,559,782
9	Utility Income Before Income Taxes	\$21,968,902	\$39,305,426	\$29,268,230	\$34,380,653	\$28,372,460	\$33,484,883
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$19,597,073)	(\$19,597,073)	(\$19,578,061)	(\$19,578,061)	(\$19,578,061)	(\$19,578,061)
11	Taxable Income	\$2,371,829	\$19,708,353	\$9,690,169	\$14,802,592	\$8,794,399	\$13,906,822
12 13	Income Tax Rate Income Tax on Taxable Income	26.26% \$622,907	26.26% \$5,175,948	26.50% \$2,567,895	26.50% \$3,922,687	26.50% \$2,330,516	26.50% \$3,685,308
14 15	Income Tax Credits Utility Net Income	(\$217,500) \$21,563,495	(\$217,500) \$34,346,978	(\$167,500) \$26,867,835	(\$167,500) \$30,625,466	(\$167,500) \$26,209,445	(\$167,500) \$29,729,696
16	Utility Rate Base	\$923,305,865	\$923,305,865	\$833,119,318	\$833,119,318	\$833,119,318	\$833,119,318
17	Deemed Equity Portion of Rate Base	\$369,322,346	\$369,322,346	\$333,247,727	\$333,247,727	\$333,247,727	\$333,247,727
18	Income/(Equity Portion of Rate Base)	5.84%	9.30%	8.06%	9.19%	7.86%	8.92%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.19%	9.19%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-3.46%	0.00%	-1.13%	0.00%	-1.44%	-0.38%
21 22	Indicated Rate of Return Requested Rate of Return on Rate Base	4.51% 5.89%	5.89% 5.89%	5.29% 5.74%	5.74% 5.74%	5.32% 5.89%	5.74% 5.89%
23	Deficiency/Sufficiency in Rate of Return	-1.38%	0.00%	-0.45%	0.00%	-0.57%	-0.15%
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$34,346,978 \$12,783,483 \$17,336,524 (1)	\$34,346,978 \$0	\$30,625,466 \$3,757,631 \$5,112,423 <b>(1)</b>	\$30,625,466 \$0	\$30,992,039 \$4,782,594 \$6,506,931 <b>(1)</b>	\$30,992,039 (\$1,262,342)

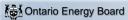
### Notes: (1)

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



### **Revenue Requirement**

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1 2 3 5 6	OM&A Expenses Amortization/Depreciation Property Taxes Income Taxes (Grossed up) Other Expenses	\$85,017,720 \$40,826,114 \$2,087,844 \$4,958,448 \$-		\$81,017,720 \$40,378,861 \$2,087,844 \$3,755,187		\$81,017,720 \$40,378,861 \$2,087,844 \$3,755,187	
7	Return Deemed Interest Expense Return on Deemed Equity	\$20,032,044 \$34,346,978		\$17,179,587 \$30,625,466		\$18,075,357 \$30,992,039	
8	Service Revenue Requirement (before Revenues)	\$187,269,148		\$175,044,665		\$176,307,007	
9 10	Revenue Offsets Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	\$11,699,538 \$175,569,610		\$11,696,988 \$163,347,677		\$ - \$176,307,007	
11 12	Distribution revenue Other revenue	\$175,569,610 \$11,699,538	(2)	\$163,347,677 \$11,696,988	(3)	\$163,347,677 \$11,696,988	
13	Total revenue	\$187,269,148		\$175,044,665		\$175,044,665	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$0</u>	(1)	\$0	(1)	(\$1,262,342)	(1)
Notes (1) (2) (3)	Line 11 - Line 8 Distribution Revenue not including Trans Distribution Revenue not including Trans						



### Tracking Form

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)
Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

(1) Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

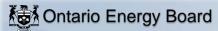
(2) Short description of change, issue, etc.

60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations@ontarioenergyboard.ca.

### Summary of Proposed Changes

			Cost of	Capital	Rate Bas	e and Capital Exp	enditures	Ope	erating Expense	es		Revenue R	equirement	
	Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues		
		Original Application	\$ 54,379,022	5.89%	\$ 923,305,865	\$ 981,391,050	\$ 139,357,529	\$ 40,826,114	\$ 4,958,448	\$ 85,017,720	\$ 187,269,148	\$ 11,699,538	\$ 175,569,610	\$ 17,336,524
1	2016 Year	Change	\$ 54,379,022 -\$ 0	5.89% 0.00%			\$ 139,357,529 -\$ 0				\$ 187,269,148 -\$ 0	\$ 11,699,538 \$ -		\$ 17,336,524 -\$ 0
	Exhibit B-2-1, D-4-1 and F-1- 1, IR OEB#1 and EP#38	See note 12, 13 & 14 on Data Input Sheet, Update 2014 Change	\$ 54,299,315 \$ 54,299,315				\$ 139,357,529 \$ 139,357,529				\$ 187,144,282 \$ 187,144,282			
	Amended Settlement Agreement	See data Input Sheet for Notes Change	\$ 47,805,053 -\$ 6,494,262		\$ 833,119,318 -\$ 88,833,184		\$ 77,116,154 -\$ 62,241,375				\$ 175,044,665 -\$ 12,099,618		\$ 163,347,677 -\$ 12,097,067	
4		Change												
5		Change												
6		Change												
7														

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) AAT-OEB-Q1-M UPDATED August 10, 2015



## Revenue Requirement Workform (RRWF) for 2015 Filers



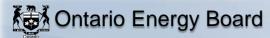
Version 5.00

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2015-0004 (Year 2017)
Name and Title	April Barrie; Manager, Rates and Revenue
Phone Number	613-738-5499, ext 106
Email Address	RegulatoryAffairs@HydroOttawa.com

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

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-M UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes\_PILs

2. Table of Contents 7. Cost\_of\_Capital

3. Data\_Input\_Sheet 8. Rev\_Def\_Suff

4. Rate\_Base 9. Rev\_Reqt

5. Utility Income 10. Tracking Sheet

### Notes:

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

### Ontario Energy Board

### **Revenue Requirement Workform** (RRWF) for 2015 Filers

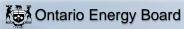
### Data Input (1)

		Initial Application	(2)	Adjustments		Settlement Agreement	(6)	Adjustments	Per Board Decision	_
1	Rate Base									
•	Gross Fixed Assets (average)	\$963,191,112		(\$40,656,231)		\$ 922,534,881	###		\$922,534,881	
	Accumulated Depreciation (average)	(\$134,843,112)	(5)	\$3,440,710		(\$131,402,402)	###		(\$131,402,402	
	Allowance for Working Capital:									
	Controllable Expenses	\$89,932,139		(\$5,239,259)		\$ 84,692,880			\$84,692,880	)
	Cost of Power	\$911,714,427				\$ 911,714,427			\$911,714,427	
	Working Capital Rate (%)	14.20%	(9)			7.89%	(9)		7.89%	6 (9)
2	Utility Income									
-	Operating Revenues:									
	Distribution Revenue at Current Rates	\$157,869,752	(10)	\$2,169		\$157,871,921	###			
	Distribution Revenue at Proposed Rates	\$185,669,946	( - /	(\$15,162,696)		\$170,507,250	###			
	Other Revenue:									
	Specific Service Charges	\$5,934,229		(\$2,550)		\$5,931,679	###			
	Late Payment Charges	\$720,000		\$0		\$720,000				
	Other Distribution Revenue	\$1,426,444		\$0		\$1,426,444				
	Other Income and Deductions	\$3,484,458		\$0		\$3,484,458				
	Total Revenue Offsets	\$11,565,131	(7)	(\$2,550)		\$11,562,581				
		ψ11,000,101	(.,	(\$2,000)		ψ11,00 <u>2,</u> 001				
	Operating Expenses:									
	OM+A Expenses	\$87,776,545		(\$5,239,259)		\$ 82,537,286			\$82,537,286	
	Depreciation/Amortization	\$44,145,078		(\$586,797)	#	\$ 43,558,281			\$43,558,281	
	Property taxes Other expenses	\$2,155,595				\$ 2,155,595			\$2,155,595	
	Other expenses									
3	Taxes/PILs									
	Taxable Income:									
	Adjustments required to arrive at taxable income	(\$21,610,760)	(3)			(\$21,165,928)	14			
	Utility Income Taxes and Rates:									
	Income taxes (not grossed up)	\$3,538,644				\$2,671,102	###			
	Income taxes (grossed up) Federal tax (%)	\$4,798,717				\$3,634,152				
	Provincial tax (%)	15.00% 11.26%				15.00% 11.50%				
	Income Tax Credits	(\$267,500)				(\$192,500)				
	moone rax orears	(\$207,500)				(ψ192,300)				
4	Capitalization/Cost of Capital Capital Structure:									
	Long-term debt Capitalization Ratio (%)	56.0%				56.0%				
	Short-term debt Capitalization Ratio (%)	4.0%	(8)			4.0%	(8)			(8)
	Common Equity Capitalization Ratio (%)	40.0%				40.0%				
	Prefered Shares Capitalization Ratio (%)	100.0%				100.0%				
		100.0%				100.0%				
	Cost of Capital									
	Long-term debt Cost Rate (%)	3.94%				3.59%				
	Short-term debt Cost Rate (%)	2.16%				2.16%				
	Common Equity Cost Rate (%)	9.30%				9.19%	###			
	Prefered Shares Cost Rate (%)									

Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4

- through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet. All inputs are in dollars (\$) except where inputs are individually identified as percentages (%) (1)
- Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income Average of Gross Fixed Assets at beginning and end of the Test Year
- Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

  Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement 4.0% unless an Applicant has proposed or been approved for another amount.
- 4.0% unless an Applicant has proposed or been approved for another amount.
   Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
   (10) Revenue at current rates minus Transformer Ownership Allowance
   (11) Distribution Revenue on cincluding Transformer Ownership Allowance, Total Revenue Requirement is \$171,621,682, number reflects amended settlement agreement.
   (12) Gross Fixed Assets (average) and Accumulated Depreciation (average) Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of
   (13) Correction To include Sentinel Light Variable Charge
   (14) PILs Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions
- (15) Removal of missed appointment charge
   (16) Changes per settlement agreement, including using April 2015 consensus long-term forecast
   (17) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate %



### **Rate Base and Working Capital**

### **Rate Base**

Line No.	Particulars	-	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$963,191,112	(\$40,656,231)	\$922,534,881	\$ -	\$922,534,881
2	Accumulated Depreciation (average)	(3)	(\$134,843,112)	\$3,440,710	(\$131,402,402)	\$ -	(\$131,402,402)
3	Net Fixed Assets (average)	(3)	\$828,348,000	(\$37,215,521)	\$791,132,479	\$ -	\$791,132,479
4	Allowance for Working Capital	(1)	\$142,233,812	(\$63,617,276)	\$78,616,537	<u> </u>	\$78,616,537
5	Total Rate Base	=	\$970,581,813	##########	\$869,749,016	\$ -	\$869,749,016

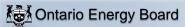
### **Allowance for Working Capital - Derivation**

Controllable Expenses		\$89,932,139	(\$5,239,259)	\$84,692,880	\$ -	\$84,692,880
Cost of Power		\$911,714,427	\$ -	\$911,714,427	\$ -	\$911,714,427
Working Capital Base		\$1,001,646,566	(\$5,239,259)	\$996,407,307	\$ -	\$996,407,307
Working Capital Rate %	(2)	14.20%	-6.31%	7.89%	0.00%	7.89%
Working Capital Allowance		\$142.233.812	(\$63,617,276)	\$78.616.537	<u> </u>	\$78.616.537

### 10 **Notes**

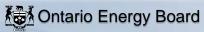
8 9

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



### **Utility Income**

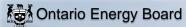
Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Operating Revenues: Distribution Revenue (at Proposed Rates) Other Revenue	\$185,669,946	(\$15,162,696)	\$170,507,250	\$ -	\$170,507,250
2	Other Revenue (1	) \$11,565,131	(\$2,550)	\$11,562,581	<u> </u>	\$11,562,581
3	Total Operating Revenues	\$197,235,078	(\$15,165,246)	\$182,069,831	\$ -	\$182,069,831
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$87,776,545 \$44,145,078 \$2,155,595 \$ - \$ -	(\$5,239,259) (\$586,797) \$ - \$ - \$ -	\$82,537,286 \$43,558,281 \$2,155,595 \$-	\$ - \$ - \$ - \$ -	\$82,537,286 \$43,558,281 \$2,155,595 \$ -
9	Subtotal (lines 4 to 8)	\$134,077,217	(\$5,826,056)	\$128,251,161	\$ -	\$128,251,161
10	Deemed Interest Expense	\$22,253,500	(\$4,040,955)	\$18,212,544	\$1,729,061	\$19,941,605
11	Total Expenses (lines 9 to 10)	\$156,330,717	(\$9,867,012)	\$146,463,706	\$1,729,061	\$148,192,767
12	Utility income before income taxes	\$40,904,360	(\$5,298,235)	\$35,606,126	(\$1,729,061)	\$33,877,065
13	Income taxes (grossed-up)	\$4,798,717	(\$1,164,564)	\$3,634,152	\$ -	\$3,634,152
14	Utility net income	\$36,105,644	(\$4,133,670)	\$31,971,973	(\$1,729,061)	\$30,242,912
<u>Notes</u>	Other Revenues / Revenu	e Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$5,934,229 \$720,000 \$1,426,444 \$3,484,458	(\$2,550) \$ - \$ - \$ -	\$5,931,679 \$720,000 \$1,426,444 \$3,484,458		\$5,931,679 \$720,000 \$1,426,444 \$3,484,458
	Total Revenue Offsets	\$11,565,131	(\$2,550)	\$11,562,581	\$ -	\$11,562,581



### Taxes/PILs

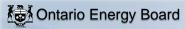
Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	<b>Determination of Taxable Income</b>			
1	Utility net income before taxes	\$36,105,643	\$31,971,974	\$32,354,663
2	Adjustments required to arrive at taxable utility income	(\$21,610,760)	(\$21,165,928)	(\$21,610,760)
3	Taxable income	\$14,494,883	\$10,806,046	\$10,743,903
	Calculation of Utility income Taxes			
4	Income taxes	\$3,538,644	\$2,671,102	\$2,671,102
6	Total taxes	\$3,538,644	\$2,671,102	\$2,671,102
7	Gross-up of Income Taxes	\$1,260,073	\$963,050	\$963,050
8	Grossed-up Income Taxes	\$4,798,717	\$3,634,152	\$3,634,152
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$4,798,717	\$3,634,152	\$3,634,152
10	Other tax Credits	(\$267,500)	(\$192,500)	(\$192,500)
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 11.26% 26.26%	15.00% 11.50% 26.50%	15.00% 11.50% 26.50%

### Notes



### Capitalization/Cost of Capital

Line No.	Particulars	Capita	lization Ratio	Cost Rate	Return
		Initial	Application		
	Debt	(%)	(\$)	(%)	(\$)
1	Long-term Debt	56.00%	\$543,525,815	3.94%	\$21,414,917
2	Short-term Debt	4.00%	\$38,823,273	2.16%	\$838,583
3	Total Debt	60.00%	\$582,349,088	3.82%	\$22,253,500
	Equity				
4	Common Equity	40.00%	\$388,232,725	9.30%	\$36,105,643
5	Preferred Shares	0.00%	\$ -	0.00%	<u> </u>
6	Total Equity	40.00%	\$388,232,725	9.30%	\$36,105,643
7	Total	100.00%	\$970,581,813	6.01%	\$58,359,143
		Settlem	ent Agreement		
	B.14	(%)	(\$)	(%)	(\$)
1	Debt Long-term Debt	56.00%	\$487,059,449	3.59%	\$17,461,081
2	Short-term Debt	4.00%	\$34,789,961	2.16%	\$751,463
3	Total Debt	60.00%	\$521,849,409	3.49%	\$18,212,544
4	Equity	40.000/	£0.47,000,000	0.400/	P04 074 074
5	Common Equity Preferred Shares	40.00% 0.00%	\$347,899,606 \$ -	9.19% 0.00%	\$31,971,974
6	Total Equity	40.00%	\$347,899,606	9.19%	\$31,971,974
			45.11,533,533		40.1010
7	Total	100.00%	\$869,749,016	5.77%	\$50,184,518
		Per Bo	oard Decision		
	Debt	(%)	(\$)	(%)	(\$)
8	Long-term Debt	56.00%	\$487,059,449	3.94%	\$19,190,142
9	Short-term Debt	4.00%	\$34,789,961	2.16%	\$751,463
10	Total Debt	60.00%	\$521,849,409	3.82%	\$19,941,605
	Equity				
11	Common Equity	40.00%	\$347,899,606	9.30%	\$32,354,663
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$347,899,606	9.30%	\$32,354,663
14	Total	100.000/	\$060.740.046	6.040/	<b>\$50,000,000</b>
14	Total	100.00%	\$869,749,016	6.01%	\$52,296,269
Notes (1)	Data in column E is for		ly filed. For updated revenue es, etc., use colimn M and Ad		

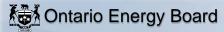


### **Revenue Deficiency/Sufficiency**

		Initial Appli	cation	Settlement Agreement		Per Board D	ecision
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1 2 3	Revenue Deficiency from Below Distribution Revenue Other Operating Revenue	\$157,869,752 \$11,565,131	\$27,800,194 \$157,869,753 \$11,565,131	\$157,871,921 \$11,562,581	\$12,635,330 \$157,871,920 \$11,562,581	\$157,871,921 \$11,562,581	\$14,885,057 \$155,622,193 \$11,562,581
4	Offsets - net Total Revenue	\$169,434,884	\$197,235,078	\$169,434,502	\$182,069,831	\$169,434,502	\$182,069,831
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$134,077,217 \$22,253,500 \$156,330,717	\$134,077,217 \$22,253,500 \$156,330,717	\$128,251,161 \$18,212,544 \$146,463,706	\$128,251,161 \$18,212,544 \$146,463,706	\$128,251,161 \$19,941,605 \$148,192,767	\$128,251,161 \$19,941,605 \$148,192,767
9	Utility Income Before Income Taxes	\$13,104,167	\$40,904,360	\$22,970,797	\$35,606,126	\$21,241,736	\$33,877,065
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$21,610,760)	(\$21,610,760)	(\$21,165,928)	(\$21,165,928)	(\$21,165,928)	(\$21,165,928)
11	Taxable Income	(\$8,506,594)	\$19,293,600	\$1,804,869	\$14,440,198	\$75,808	\$12,711,137
12 13	Income Tax Rate Income Tax on Taxable Income	26.26% (\$2,233,707)	26.26% \$5,066,217	26.50% \$478,290	26.50% \$3,826,652	26.50% \$20,089	26.50% \$3,368,451
14 15	Income Tax Credits Utility Net Income	(\$267,500) \$15,605,373	(\$267,500) \$36,105,644	(\$192,500) \$22,685,007	(\$192,500) \$31,971,973	(\$192,500) \$21,414,147	(\$192,500) \$30,242,912
16	Utility Rate Base	\$970,581,813	\$970,581,813	\$869,749,016	\$869,749,016	\$869,749,016	\$869,749,016
17	Deemed Equity Portion of Rate Base	\$388,232,725	\$388,232,725	\$347,899,606	\$347,899,606	\$347,899,606	\$347,899,606
18	Income/(Equity Portion of Rate Base)	4.02%	9.30%	6.52%	9.19%	6.16%	8.69%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.19%	9.19%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-5.28%	0.00%	-2.67%	0.00%	-3.14%	-0.61%
21 22	Indicated Rate of Return Requested Rate of Return on Rate Base	3.90% 6.01%	6.01% 6.01%	4.70% 5.77%	5.77% 5.77%	4.75% 6.01%	5.77% 6.01%
23	Deficiency/Sufficiency in Rate of Return	-2.11%	0.00%	-1.07%	0.00%	-1.26%	-0.24%
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$36,105,643 \$20,500,270 \$27,800,194 <b>(1)</b>	\$36,105,643 \$0	\$31,971,974 \$9,286,967 \$12,635,330 (1)	\$31,971,974 (\$0)	\$32,354,663 \$10,940,517 \$14,885,057 <b>(1)</b>	\$32,354,663 (\$2,111,751)

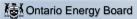
### Notes: (1)

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



### **Revenue Requirement**

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1 2 3 5 6 7	OM&A Expenses Amortization/Depreciation Property Taxes Income Taxes (Grossed up) Other Expenses Return	\$87,776,545 \$44,145,078 \$2,155,595 \$4,798,717 \$ -		\$82,537,286 \$43,558,281 \$2,155,595 \$3,634,152		\$82,537,286 \$43,558,281 \$2,155,595 \$3,634,152	
	Deemed Interest Expense Return on Deemed Equity	\$22,253,500 \$36,105,643		\$18,212,544 \$31,971,974		\$19,941,605 \$32,354,663	
8	Service Revenue Requirement (before Revenues)	\$197,235,077		\$182,069,832		\$184,181,582	
9 10	Revenue Offsets Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	\$11,565,131 \$185,669,946		\$11,562,581 \$170,507,250		\$ - \$184,181,582	
11 12	Distribution revenue Other revenue	\$185,669,946 \$11,565,131	(2)	\$170,507,250 \$11,562,581	(3)	\$170,507,250 \$11,562,581	
13	Total revenue	\$197,235,078		\$182,069,831		\$182,069,831	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$0	(1)	(\$0)	(1)	(\$2,111,751)	(1)
Notes (1) (2) (3)	Line 11 - Line 8 Distribution Revenue not including Transl Distribution Revenue not including Transl						



### Tracking Form

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

(1) Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

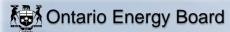
60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations@ontarioenergyboard.ca.

### Summary of Proposed Changes

			Cost of	Capital	Rate Bas	e and Capital Exp	enditures	Ope	erating Expense	es		Revenue R	equirement	
	Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues		
		Original Application	\$ 58,359,143	6.01%	\$ 970,581,813	\$1,001,646,566	\$ 142,233,812	\$ 44,145,078	\$ 4,798,717	\$ 87,776,545	\$ 197,235,077	\$ 11,565,131	\$ 185,669,946	\$ 27,800,194
1	Year 2017	Change	\$ 58,359,143 -\$ 0	6.01% 0.00%		\$1,001,646,566 \$	\$ 142,233,812 \$ -	\$ 44,145,078 \$ -	\$ 4,798,717 \$ -	\$ 87,776,545 \$ -	\$ 197,235,077 \$ -	\$ 11,565,131 \$ -	\$ 185,669,946 \$ -	\$ 27,800,194 \$ -
2		See note 12, 13 & 14 on Data_Input_Sheet, Update 2014 Actual Capital, Sentinel Lights Correction and PILs Update	\$ 58,282,514	6.01%	,	\$1,001,646,566		, , , , ,	, ,,	, , , , , ,	, , , , , , , , , , , , , , , , , , , ,	, , , , , ,	\$ 185,542,719	, , , , ,
		Change	\$ 58,282,514	6.01%	\$ 969,307,374	\$1,001,646,566	\$ 142,233,812	\$ 44,057,757	\$ 4,835,440	\$ 87,776,545	\$ 197,107,850	\$ 11,565,131	\$ 185,542,719	\$ 27,670,798
3	Amended Settlement Agreement	See data Input Sheet for Notes Change	\$ 50,184,518 -\$ 8,097,996	5.77% -0.24%		\$ 996,407,307 -\$ 5,239,259			\$ 3,634,152 -\$ 1,201,288		\$ 182,069,832 -\$ 15,038,018		\$ 170,507,250 -\$ 15,035,469	\$ 12,635,330 -\$ 15,035,468
4		Settlement Change												

<sup>(2)</sup> Short description of change, issue, etc.

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-N UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers



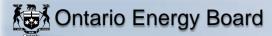
Version 5.00

<b>Utility Name</b>	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2015-0004 (Year 2018)
Name and Title	April Barrie; Manager, Rates and Revenue
Phone Number	613-738-5499, ext 106
Email Address	RegulatoryAffairs@HydroOttawa.com

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

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-N UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes\_PILs

2. Table of Contents 7. Cost\_of\_Capital

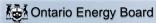
3. Data\_Input\_Sheet 8. Rev\_Def\_Suff

4. Rate\_Base 9. Rev\_Reqt

5. Utility Income 10. Tracking Sheet

### Notes:

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



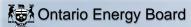
Data Input (1)

	_	Initial Application	(2)	Adjustments		Settlement Agreement	(6)	Adjustments	Per Board Decision	
1	Rate Base									
	Gross Fixed Assets (average)	\$1,051,985,626		(\$45,656,231)	#	\$1,006,329,396	###		\$1,006,329,396	
	Accumulated Depreciation (average)	(\$179,426,302)	(5)	\$4,063,616	#	(\$175,362,686)	###		(\$175,362,686)	
	Allowance for Working Capital:									
	Controllable Expenses	\$92,850,437		(\$6,539,923)		\$ 86,310,514			\$86,310,514	
	Cost of Power	\$947,558,773				\$ 947,558,773			\$947,558,773	
	Working Capital Rate (%)	14.20%	(9)			7.92%	(9)		7.92% (9	9)
2	Utility Income									
	Operating Revenues:									
	Distribution Revenue at Current Rates	\$158,309,877	(10)	\$2,168		\$158,312,045	###			
	Distribution Revenue at Proposed Rates Other Revenue:	\$196,398,374		(\$17,523,382)		\$178,874,992	###			
	Specific Service Charges	\$6,014,982		(\$2,550)		\$6,012,432	###			
	Late Payment Charges	\$720,000		(ψ2,330) \$0		\$720,000	mm			
	Other Distribution Revenue	\$1,469,736		\$0		\$1,469,736				
	Other Income and Deductions	\$3,517,323		\$0		\$3,517,323				
		*				, , , , , ,				
	Total Revenue Offsets	\$11,722,041	(7)	(\$2,550)		\$11,719,491				
	Operating Expenses:									
	OM+A Expenses	\$90,624,894		(\$6,539,923)		\$ 84,084,971			\$84,084,971	
	Depreciation/Amortization	\$47,047,409		(\$659,016)	#	\$ 46,388,393			\$46,388,393	
	Property taxes	\$2,225,544				\$ 2,225,544			\$2,225,544	
	Other expenses									
3	Taxes/PILs									
	Taxable Income:									
		(\$19,959,370)	(3)			(\$19,474,050)	14			
	Adjustments required to arrive at taxable income									
	Utility Income Taxes and Rates:									
	Income taxes (not grossed up)	\$4,476,359				\$3,599,306	###			
	Income taxes (grossed up)	\$6,074,211				\$4,897,015				
	Federal tax (%)	15.00% 11.31%				15.00% 11.50%				
	Provincial tax (%) Income Tax Credits	(\$257,500)				(\$132,500)				
	income rax credits	(ψ231,300)				(\$132,300)				
4	Capitalization/Cost of Capital									
	Capital Structure:									
	Long-term debt Capitalization Ratio (%)	56.0%	(0)			56.0%	(0)			(O)
	Short-term debt Capitalization Ratio (%) Common Equity Capitalization Ratio (%)	4.0% 40.0%	(8)			4.0% 40.0%	(8)		(4	(8)
	Prefered Shares Capitalization Ratio (%)	40.0%				40.0%				
	1 Totorod Orlands Capitalization Ratio (70)	100.0%				100.0%				
	Cost of Capital									
	Long-term debt Cost Rate (%)	4.08%				3.65%				
	Short-term debt Cost Rate (%)	2.16%				2.16%				
	Common Equity Cost Rate (%)	9.30%				9.19%	###			
	Prefered Shares Cost Rate (%)									

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

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use
- colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income.
- (3) (4) (5)
- Average of Gross Fixed Assets at beginning and end of the Test Year
  Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- 4.0% unless an Applicant has proposed or been approved for another amount.
- Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
  - (10) Revenue at current rates minus Transformer Ownership Allowance
- (11) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$179,984,095, number reflects amended settlement agreement. (12) Gross Fixed Assets (average) and Accumulated Depreciation (average) Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of new
- (13) Correction To include Sentinel Light Variable Charge
- (14) PILs Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions Correction, (15) Removal of missed appointment charge

- (16) Changes per settlement agreement, including using April 2015 consensus long-term forecast (17) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate %



### **Rate Base and Working Capital**

Data	Rase

Line No.	Particulars	_	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) (3) (3)	\$1,051,985,626 (\$179,426,302) \$872,559,324	(\$45,656,231) \$4,063,616 (\$41,592,615)	\$1,006,329,396 (\$175,362,686) \$830,966,710	\$ - \$ - \$ -	\$1,006,329,396 (\$175,362,686) \$830,966,710
4	Allowance for Working Capital	(1)	\$147,738,108	(\$65,855,660)	\$81,882,448	<u> </u>	\$81,882,448
5	Total Rate Base	_	\$1,020,297,432	#########	\$912,849,157	\$ -	\$912,849,157

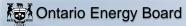
### (1) Allowance for Working Capital - Derivation

Controllable Expenses Cost of Power Working Capital Base		\$92,850,437 \$947,558,773 \$1,040,409,211	(\$6,539,923) \$ - (\$6,539,923)	\$86,310,514 \$947,558,773 \$1,033,869,288		\$ - \$ - \$ -	\$86,310,514 \$947,558,773 \$1,033,869,288
Working Capital Rate %	(2)	14.20%	-6.28%	7.92%		0.00%	7.92%
Working Capital Allowance		\$147,738,108	(\$65,855,660)	\$81,882,448	:	\$ -	\$81,882,448

### 10 Notes

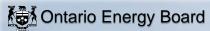
(2)

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



### **Utility Income**

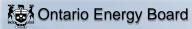
Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$196,398,374	(\$17,523,382)	\$178,874,992	\$ -	\$178,874,992
2	Other Revenue (*)	1) \$11,722,041	(\$2,550)	\$11,719,491	\$ -	\$11,719,491
3	Total Operating Revenues	\$208,120,414	(\$17,525,932)	\$190,594,483	<u>    \$ -</u>	\$190,594,483
	Operating Expenses:					
4	OM+A Expenses	\$90,624,894	(\$6,539,923)	\$84,084,971	\$ -	\$84,084,971
5	Depreciation/Amortization	\$47,047,409	(\$659,016)	\$46,388,393	\$ -	\$46,388,393
6	Property taxes Capital taxes	\$2,225,544 \$ -	\$ - \$ -	\$2,225,544 \$ -	\$ -	\$2,225,544 \$ -
7 8	Other expense	\$ -	\$ - \$ -	<b>\$</b> -	\$ - \$ -	<b>\$</b> -
Ü	Other expense	Ψ-	Ψ-		Ψ-	
9	Subtotal (lines 4 to 8)	\$139,897,846	(\$7,198,939)	\$132,698,907	\$ -	\$132,698,907
10	Deemed Interest Expense	\$24,193,293	(\$4,751,066)	\$19,442,226	\$2,203,253	\$21,645,479
11	Total Expenses (lines 9 to 10)	\$164,091,139	(\$11,950,005)	\$152,141,134	\$2,203,253	\$154,344,386
12	Utility income before income					
	taxes	\$44,029,275	(\$5,575,926)	\$38,453,349	(\$2,203,253)	\$36,250,096
13	Income taxes (grossed-up)	\$6,074,211	(\$1,177,196)	\$4,897,015	<u> </u>	\$4,897,015
	(3	<u> </u>	(* /	<u> </u>	<del></del>	
14	Utility net income	\$37,955,064	(\$4,398,730)	\$33,556,334	(\$2,203,253)	\$31,353,081
Notes	Other Revenues / Revenu	ue Offsets				
(4)	0	00.044.000	(00.550)	00.040.400		<b>#</b> 0.040.400
(1)	Specific Service Charges Late Payment Charges	\$6,014,982 \$720,000	(\$2,550) \$ -	\$6,012,432 \$720,000		\$6,012,432 \$720,000
	Other Distribution Revenue	\$1,469,736	\$ - \$ -	\$1,469,736		\$1,469,736
	Other Income and Deductions	\$3,517,323	\$ -	\$3,517,323		\$3,517,323
	Cinc. meeme and bouddions	40,017,020		\$5,511,020		ψ3,011,020
	Total Revenue Offsets	\$11,722,041	(\$2,550)	\$11,719,491	\$ -	\$11,719,491
		·		<u> </u>		



### Taxes/PILs

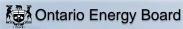
Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	<b>Determination of Taxable Income</b>			
1	Utility net income before taxes	\$37,955,064	\$33,556,335	\$33,957,989
2	Adjustments required to arrive at taxable utility income	(\$19,959,370)	(\$19,474,050)	(\$19,959,370)
3	Taxable income	\$17,995,695	\$14,082,285	\$13,998,619
	Calculation of Utility income Taxes			
4	Income taxes	\$4,476,359	\$3,599,306	\$3,599,306
6	Total taxes	\$4,476,359	\$3,599,306	\$3,599,306
7	Gross-up of Income Taxes	\$1,597,852	\$1,297,709	\$1,297,709
8	Grossed-up Income Taxes	\$6,074,211	\$4,897,015	\$4,897,015
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$6,074,211	\$4,897,015	\$4,897,015
10	Other tax Credits	(\$257,500)	(\$132,500)	(\$132,500)
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 11.31% 26.31%	15.00% 11.50% 26.50%	15.00% 11.50% 26.50%

### **Notes**



### Capitalization/Cost of Capital

Line No.	Particulars	Capitali	zation Ratio	Cost Rate	Return
		Initial A	Application		
	Delta	(%)	(\$)	(%)	(\$)
1	Debt Long-term Debt	56.00%	\$571,366,562	4.08%	\$23,311,756
2	Short-term Debt	4.00%	\$40,811,897	2.16%	\$881,537
3	Total Debt	60.00%	\$612,178,459	3.95%	\$24,193,293
	Equity				
4	Common Equity	40.00%	\$408,118,973	9.30%	\$37,955,064
5 6	Preferred Shares Total Equity	0.00% 40.00%	\$ - \$408,118,973	9.30%	\$ - \$37,955,064
Ü	Total Equity	40.00%	\$400,110,973	9.30 /6	\$37,933,004
7	Total	100.00%	\$1,020,297,432	6.09%	\$62,148,357
		Settleme	nt Agreement		
		(%)	(\$)	(%)	(\$)
	Debt		, ,		
1 2	Long-term Debt Short-term Debt	56.00% 4.00%	\$511,195,528 \$36,513,966	3.65% 2.16%	\$18,653,525 \$788,702
3	Total Debt	60.00%	\$547,709,494	3.55%	\$19,442,226
	Earritu	<del></del>		<del></del>	
4	Equity  Common Equity	40.00%	\$365,139,663	9.19%	\$33,556,335
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$365,139,663	9.19%	\$33,556,335
7	Total	100.00%	\$912,849,157	5.81%	\$52,998,562
		Per Boa	ard Decision		
	<b>-</b>	(%)	(\$)	(%)	(\$)
8	Long-term Debt	56.00%	\$511,195,528	4.08%	\$20,856,778
9	Short-term Debt	4.00%	\$36,513,966	2.16%	\$788,702
10	Total Debt	60.00%	\$547,709,494	3.95%	\$21,645,479
	Equity				
11	Common Equity	40.00%	\$365,139,663	9.30%	\$33,957,989
12 13	Preferred Shares Total Equity	0.00% 40.00%	\$ - \$365,139,663	9.30%	\$ - \$33,957,989
14	Total	100.00%	\$912,849,157	6.09%	\$55,603,468
	rotai	100.0070	ψ312,043,137	0.0370	ΨΟΟ,000,400
Notes (1)			r filed. For updated revenus, etc., use colimn M and Ad		

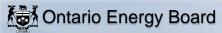


### Revenue Deficiency/Sufficiency

		Initial Appl	ication	Settlement A	greement	Per Board D	Decision
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1 2 3	Revenue Deficiency from Below Distribution Revenue Other Operating Revenue Offsets - net	\$158,309,877 \$11,722,041	\$38,088,497 \$158,309,877 \$11,722,041	\$158,312,045 \$11,719,491	\$20,562,947 \$158,312,045 \$11,719,491	\$158,312,045 \$11,719,491	\$23,312,668 \$155,562,324 \$11,719,491
4	Total Revenue	\$170,031,918	\$208,120,414	\$170,031,536	\$190,594,483	\$170,031,536	\$190,594,483
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$139,897,846 \$24,193,293 \$164,091,139	\$139,897,846 \$24,193,293 \$164,091,139	\$132,698,907 \$19,442,226 \$152,141,134	\$132,698,907 \$19,442,226 \$152,141,134	\$132,698,907 \$21,645,479 \$154,344,386	\$132,698,907 \$21,645,479 \$154,344,386
9	Utility Income Before Income Taxes	\$5,940,779	\$44,029,275	\$17,890,402	\$38,453,349	\$15,687,149	\$36,250,096
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$19,959,370)	(\$19,959,370)	(\$19,474,050)	(\$19,474,050)	(\$19,474,050)	(\$19,474,050)
11	Taxable Income	(\$14,018,591)	\$24,069,906	(\$1,583,648)	\$18,979,299	(\$3,786,901)	\$16,776,046
12 13	Income Tax Rate Income Tax on Taxable Income	26.31% (\$3,687,662)	26.31% \$6,331,711	26.50% (\$419,667)	26.50% \$5,029,514	26.50% (\$1,003,529)	26.50% \$4,445,652
14 15	Income Tax Credits Utility Net Income	(\$257,500) \$9,885,941	(\$257,500) \$37,955,064	(\$132,500) \$18,442,569	(\$132,500) \$33,556,334	(\$132,500) \$16,823,178	(\$132,500) \$31,353,081
16	Utility Rate Base	\$1,020,297,432	\$1,020,297,432	\$912,849,157	\$912,849,157	\$912,849,157	\$912,849,157
17	Deemed Equity Portion of Rate Base	\$408,118,973	\$408,118,973	\$365,139,663	\$365,139,663	\$365,139,663	\$365,139,663
18	Income/(Equity Portion of Rate Base)	2.42%	9.30%	5.05%	9.19%	4.61%	8.59%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.19%	9.19%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-6.88%	0.00%	-4.14%	0.00%	-4.69%	-0.71%
21 22	Indicated Rate of Return Requested Rate of Return on Rate Base	3.34% 6.09%	6.09% 6.09%	4.15% 5.81%	5.81% 5.81%	4.21% 6.09%	5.81% 6.09%
23	Deficiency/Sufficiency in Rate of Return	-2.75%	0.00%	-1.66%	0.00%	-1.88%	-0.29%
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$37,955,064 \$28,069,124 \$38,088,497 <b>(1)</b>	\$37,955,064 (\$0)	\$33,556,335 \$15,113,766 \$20,562,947 (1)	\$33,556,335 (\$1)	\$33,957,989 \$17,134,811 \$23,312,668 <b>(1)</b>	\$33,957,989 (\$2,604,907)

Notes: (1)

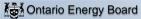
Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



### **Revenue Requirement**

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1	OM&A Expenses	\$90,624,894		\$84,084,971		\$84,084,971	
2	Amortization/Depreciation	\$47,047,409		\$46,388,393		\$46,388,393	
3	Property Taxes	\$2,225,544		\$2,225,544		\$2,225,544	
5	Income Taxes (Grossed up)	\$6,074,211		\$4,897,015		\$4,897,015	
6	Other Expenses	\$ -		. , ,		. , ,	
7	Return	·					
	Deemed Interest Expense	\$24,193,293		\$19,442,226		\$21,645,479	
	Return on Deemed Equity	\$37,955,064		\$33,556,335		\$33,957,989	
8	Service Revenue Requirement						
	(before Revenues)	\$208,120,415		\$190,594,484		\$193,199,390	
9	Revenue Offsets	\$11,722,041		\$11,719,491		\$ -	
10	Base Revenue Requirement	\$196,398,374		\$178,874,993		\$193,199,390	
	(excluding Tranformer Owership Allowance credit adjustment)						
11	Distribution revenue	\$196,398,374	(2)	\$178,874,992	(3)	\$178,874,992	
12	Other revenue	\$11,722,041		\$11,719,491		\$11,719,491	
13	Total revenue	\$208,120,414		\$190,594,483		\$190,594,483	
14	Difference (Total Revenue Less						
	Distribution Revenue Requirement						
	before Revenues)	(\$0)	(1)	(\$1)	(1)	(\$2,604,907)	(1)
Notes (1)	Line 11 - Line 8						
(2)	Distribution Revenue not including Trans Distribution Revenue not including Trans						

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-N UPDATED August 10, 2015



### Revenue Requirement Workform (RRWF) for 2015 Filers

### Tracking Forn

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)
Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

(1) Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

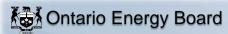
60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations@ontarioenergyboard.ca.

### Summary of Proposed Changes

I			Cost of	Capital	Rate Bas	e and Capital Exp	enditures	Op	erating Expense	es		Revenue R	equirement	
	Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues		Grossed up Revenue Deficiency / Sufficiency
		Original Application	\$ 62,148,357	6.09%	\$1,020,297,432	\$1,040,409,211	\$ 147,738,108	\$ 47,047,409	\$ 6,074,211	\$ 90,624,894	\$ 208,120,415	\$ 11,722,041	\$ 196,398,374	\$ 38,088,497
	2018 Year	Change	\$ 62,148,357 \$	6.09% 0.00%		\$1,040,409,211 \$	\$ 147,738,108 \$ -	\$ 47,047,409 \$ -	\$ 6,074,211 \$ -	\$ 90,624,894 \$ -	\$ 208,120,415 \$ -	\$ 11,722,041 \$ -	\$ 196,398,374 \$ -	\$ 38,088,497 \$ -
		See note 12, 13 & 14 on Data_Input_Sheet, Update 2014 Actual Capital, Sentinel Lights Correction and PILs Update Change	\$ 62,076,555 \$ 62,076,555			\$1,040,409,211 \$1,040,409,211			\$ 6,154,952 \$ 6,154,952		\$ 208,025,368 \$ 208,025,368			
	Amended Settlement Agreement	See data Input Sheet for Notes Change	\$ 52,998,562 -\$ 9,077,993		\$ 912,849,157 -\$ 106,269,489	\$1,033,869,288 -\$ 6,539,923			\$ 4,897,015 -\$ 1,257,937		\$ 190,594,484 -\$ 17,430,884		\$ 178,874,992 -\$ 17,428,335	
		Change												

<sup>(2)</sup> Short description of change, issue, etc.

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) ACT-OEB-Q1-O UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers



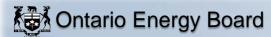
Version 5.00

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2015-0004 (Year 2019)
Name and Title	April Barrie; Manager, Rates and Revenue
Phone Number	613-738-5499, ext 106
Email Address	RegulatoryAffairs@HydroOttawa.com

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

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# Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes\_PILs

2. Table of Contents 7. Cost\_of\_Capital

3. Data\_Input\_Sheet 8. Rev\_Def\_Suff

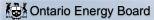
4. Rate\_Base 9. Rev\_Reqt

5. Utility Income 10. Tracking Sheet

### Notes:

1	(1)	Pale	green	cells	represent	t inputs

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



### Data Input (1)

		Initial Application	(2)	Adjustments		Settlement Agreement	(6)	Adjustments	Per Board Decision	_
1	Rate Base									
•	Gross Fixed Assets (average)	\$1,131,642,673		(\$50,656,231)	#	\$1,080,986,443	###		\$1,080,986,443	3
	Accumulated Depreciation (average) Allowance for Working Capital:	(\$226,411,300)	(5)	\$4,788,684	#	(\$221,622,617)	###		(\$221,622,617	
	Controllable Expenses	\$95,863,434		(\$7,904,389)		\$ 87,959,045			\$87,959,045	
	Cost of Power	\$928,733,588				\$ 928,733,588			\$928,733,588	
	Working Capital Rate (%)	14.20%	(9)			7.55%	(9)		7.55	<b>%</b> (9)
2	Utility Income Operating Revenues:									
	Distribution Revenue at Current Rates	\$158,868,175	(10)	\$2,168		\$158,870,343	###			
	Distribution Revenue at Proposed Rates Other Revenue:	\$206,014,098		(\$19,793,422)		\$186,220,676	###			
	Specific Service Charges	\$6,039,578		(\$2,550)		\$6,037,028	###			
	Late Payment Charges	\$720,000		\$0		\$720,000				
	Other Distribution Revenue	\$1,491,865		\$0		\$1,491,865				
	Other Income and Deductions	\$3,550,516		\$0		\$3,550,516				
	Total Revenue Offsets	\$11,801,959	(7)	(\$2,550)		\$11,799,409				
	Operating Expenses:									
	OM+A Expenses	\$93,565,672		(\$7,904,389)		\$ 85,661,283			\$85,661,283	3
	Depreciation/Amortization	\$48,948,694		(\$791,118)	#	\$ 48,157,576			\$48,157,576	
	Property taxes	\$2,297,762				\$ 2,297,762			\$2,297,762	2
	Other expenses									
3	Taxes/PILs									
	Taxable Income:									
	Adjustments required to arrive at taxable income	(\$14,483,338)	(3)			(\$13,976,513)	14			
	Utility Income Taxes and Rates:									
	Income taxes (not grossed up)	\$6,239,454				\$5,289,883	###			
	Income taxes (grossed up)	\$8,472,655				\$7,197,120				
	Federal tax (%)	15.00% 11.36%				15.00% 11.50%				
	Provincial tax (%) Income Tax Credits	(\$245,500)				(\$125,500)				
	income rax credits	(\$245,500)				(\$125,500)				
4	Capitalization/Cost of Capital Capital Structure:									
	Long-term debt Capitalization Ratio (%)	56.0%				56.0%				
	Short-term debt Capitalization Ratio (%)	4.0%	(8)			4.0%	(8)			(8)
	Common Equity Capitalization Ratio (%)	40.0%				40.0%				
	Prefered Shares Capitalization Ratio (%)	100.0%				100.0%				
		100.0%				100.0%				
	Cost of Capital									
	Long-term debt Cost Rate (%)	4.17%				3.72%				
	Short-term debt Cost Rate (%)	2.16%				2.16%				
	Common Equity Cost Rate (%)	9.30%				9.19%	###			
	Prefered Shares Cost Rate (%)									

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

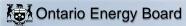
- (1)
- All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)

  Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income.
- Average of Gross Fixed Assets at beginning and end of the Test Year
  Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
  Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement Input total revenue obsers to deriving the base revenue revenue revenue revenue revenue revenue.

  4.0% unless an Applicant has proposed or peen approved for another amount.

  Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or
- approved WCA factor for another distributor, with supporting rationale (10) Revenue at current rates minus Transformer Ownership Allowance
- (11) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$187,327,073, number reflects amended settlement agreement.
  (12) Gross Fixed Assets (average) and Accumulated Depreciation (average) Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of new

- (14) PILs Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions Correction,
- (15) Removal of missed appointment charge
   (16) Changes per settlement agreement, including using April 2015 consensus long-term forecast
   (17) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate



### **Rate Base and Working Capital**

Line No.	Particulars	_	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) (3) (3)	\$1,131,642,673 (\$226,411,300) \$905,231,373	(\$50,656,231) \$4,788,684 (\$45,867,547)	\$1,080,986,443 (\$221,622,617) \$859,363,826	\$ - \$ - \$ -	\$1,080,986,443 (\$221,622,617) \$859,363,826
4	Allowance for Working Capital	(1)	\$145,492,777	(\$68,732,483)	\$76,760,294	<u> </u>	\$76,760,294
5	Total Rate Base	_	\$1,050,724,150	##########	\$936,124,119	<u> </u>	\$936,124,119

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

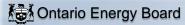
Controllable Expenses		\$95,863,434	(\$7,904,389)	\$87,959,045	\$ -	\$87,959,045
Cost of Power		\$928,733,588	\$ -	\$928,733,588	\$ -	\$928,733,588
Working Capital Base		\$1,024,597,022	(\$7,904,389)	\$1,016,692,633	\$ -	\$1,016,692,633
Working Capital Rate %	(2)	14.20%	-6.65%	7.55%	0.00%	7.55%
Working Capital Allowance		\$145,492,777	(\$68,732,483)	\$76,760,294	\$ -	\$76,760,294

### 10 Notes

(2) (3)

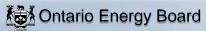
7 8 9

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



### **Utility Income**

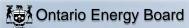
Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Operating Revenues: Distribution Revenue (at Proposed Rates)	\$206,014,098	(\$19,793,422)	\$186,220,676	\$ -	\$186,220,676
2	Other Revenue (1	)\$11,801,959_	(\$2,550)	\$11,799,409	\$ -	\$11,799,409
3	Total Operating Revenues	\$217,816,057	(\$19,795,972)	\$198,020,085	\$ -	\$198,020,085
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$93,565,672 \$48,948,694 \$2,297,762 \$- \$-	(\$7,904,389) (\$791,118) \$ - \$ - \$ -	\$85,661,283 \$48,157,576 \$2,297,762 \$-	\$ - \$ - \$ - \$ - \$ -	\$85,661,283 \$48,157,576 \$2,297,762 \$ -
9	Subtotal (lines 4 to 8)	\$144,812,128	(\$8,695,507)	\$136,116,621	\$ -	\$136,116,621
10	Deemed Interest Expense	\$25,444,336	(\$5,149,914)	\$20,294,422	\$2,374,760	\$22,669,182
11	Total Expenses (lines 9 to 10)	\$170,256,464	(\$13,845,421)	\$156,411,043	\$2,374,760	\$158,785,803
12	Utility income before income taxes	\$47,559,593	(\$5,950,551)	\$41,609,042	(\$2,374,760)	\$39,234,283
13	Income taxes (grossed-up)	\$8,472,655	(\$1,275,535)	\$7,197,120	\$ -	\$7,197,120
14	Utility net income	\$39,086,939	(\$4,675,016)	\$34,411,923	(\$2,374,760)	\$32,037,163
<u>Notes</u>	Other Revenues / Revenu	ie Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$6,039,578 \$720,000 \$1,491,865 \$3,550,516	(\$2,550) \$ - \$ - \$ -	\$6,037,028 \$720,000 \$1,491,865 \$3,550,516		\$6,037,028 \$720,000 \$1,491,865 \$3,550,516
	Total Revenue Offsets	\$11,801,959	(\$2,550)	\$11,799,409	\$ -	\$11,799,409



### Taxes/PILs

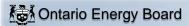
Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	<u>Determination of Taxable Income</u>			
1	Utility net income before taxes	\$39,086,938	\$34,411,923	\$34,823,817
2	Adjustments required to arrive at taxable utility income	(\$14,483,338)	(\$13,976,513)	(\$14,483,338)
3	Taxable income	\$24,603,601	\$20,435,410	\$20,340,479
	Calculation of Utility income Taxes			
4	Income taxes	\$6,239,454	\$5,289,883	\$5,289,883
6	Total taxes	\$6,239,454	\$5,289,883	\$5,289,883
7	Gross-up of Income Taxes	\$2,233,201	\$1,907,237	\$1,907,237
8	Grossed-up Income Taxes	\$8,472,655	\$7,197,120	\$7,197,120
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$8,472,655	\$7,197,120	\$7,197,120
10	Other tax Credits	(\$245,500)	(\$125,500)	(\$125,500)
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 11.36% 26.36%	15.00% 11.50% 26.50%	15.00% 11.50% 26.50%

### Notes



### Capitalization/Cost of Capital

Line No.	Particulars	Capital	ization Ratio	Cost Rate	Return
		Initial	Application		
	Debt	(%)	(\$)	(%)	(\$)
1	Long-term Debt	56.00%	\$588,405,524	4.17%	\$24,536,510
2	Short-term Debt	4.00%	\$42,028,966	2.16%	\$907,826
3	Total Debt	60.00%	\$630,434,490	4.04%	\$25,444,336
	Equity				
4	Common Equity	40.00%	\$420,289,660	9.30%	\$39,086,938
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$420,289,660	9.30%	\$39,086,938
7	Total	100.00%	\$1,050,724,150	6.14%	\$64,531,274
		Settleme	ent Agreement		
		(0/)	<b>(©)</b>	(0/)	<b>(n)</b>
	Debt	(%)	(\$)	(%)	(\$)
1	Long-term Debt	56.00%	\$524,229,507	3.72%	\$19,485,611
2	Short-term Debt	4.00%	\$37,444,965	2.16%	\$808,811
3	Total Debt	60.00%	\$561,674,472	3.61%	\$20,294,422
J	Total Debt	00.0070	ψ501,014,412	3.0170	ΨΣΟ,ΣΟΤ,ΤΣΣ
	Equity				
4	Common Equity	40.00%	\$374,449,648	9.19%	\$34,411,923
5	Preferred Shares	0.00%	<u> </u>	0.00%	<u> </u>
6	Total Equity	40.00%	\$374,449,648	9.19%	\$34,411,923
7	Total	100.00%	\$936,124,119	5.84%	\$54,706,345
		Per Bo	ard Decision		
	Debt	(%)	(\$)	(%)	(\$)
8	Long-term Debt	56.00%	\$524,229,507	4.17%	\$21,860,370
9	Short-term Debt	4.00%	\$37,444,965	2.16%	\$808,811
10	Total Debt	60.00%	\$561,674,472	4.04%	\$22,669,182
10	Total Debt	00.0070	Ψ001,074,472	4.0470	Ψ22,003,102
	Equity		_		
11	Common Equity	40.00%	\$374,449,648	9.30%	\$34,823,817
12	Preferred Shares	0.00%	<u> </u>	0.00%	<u>\$-</u>
13	Total Equity	40.00%	\$374,449,648	9.30%	\$34,823,817
14	Total	100.00%	\$936,124,119	6.14%	\$57,492,999
Notes (1)			filed. For updated revenue s, etc., use colimn M and Adj		ult of interrogatory

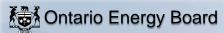


### **Revenue Deficiency/Sufficiency**

		Initial Appl	ication	Settlement A	Agreement	Per Board D	ecision
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1 2 3	Revenue Deficiency from Below Distribution Revenue Other Operating Revenue Offsets - net	\$158,868,175 \$11,801,959	\$47,145,922 \$158,868,176 \$11,801,959	\$158,870,343 \$11,799,409	\$27,350,334 \$158,870,342 \$11,799,409	\$158,870,343 \$11,799,409	\$30,285,494 \$155,935,182 \$11,799,409
4	Total Revenue	\$170,670,135	\$217,816,057	\$170,669,752	\$198,020,085	\$170,669,752	\$198,020,085
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$144,812,128 \$25,444,336 \$170,256,464	\$144,812,128 \$25,444,336 \$170,256,464	\$136,116,621 \$20,294,422 \$156,411,043	\$136,116,621 \$20,294,422 \$156,411,043	\$136,116,621 \$22,669,182 \$158,785,803	\$136,116,621 \$22,669,182 \$158,785,803
9	Utility Income Before Income Taxes	\$413,671	\$47,559,593	\$14,258,709	\$41,609,042	\$11,883,950	\$39,234,283
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$14,483,338)	(\$14,483,338)	(\$13,976,513)	(\$13,976,513)	(\$13,976,513)	(\$13,976,513)
11	Taxable Income	(\$14,069,667)	\$33,076,256	\$282,196	\$27,632,529	(\$2,092,563)	\$25,257,770
12 13	Income Tax Rate Income Tax on Taxable Income	26.36% (\$3,708,447)	26.36% \$8,718,155	26.50% \$74,782	26.50% \$7,322,620	26.50% (\$554,529)	26.50% \$6,693,309
14 15	Income Tax Credits Utility Net Income	(\$245,500) \$4,367,618	(\$245,500) \$39,086,939	(\$125,500) \$14,309,427	(\$125,500) \$34,411,923	(\$125,500) \$12,563,979	(\$125,500) \$32,037,163
16	Utility Rate Base	\$1,050,724,150	\$1,050,724,150	\$936,124,119	\$936,124,119	\$936,124,119	\$936,124,119
17	Deemed Equity Portion of Rate Base	\$420,289,660	\$420,289,660	\$374,449,648	\$374,449,648	\$374,449,648	\$374,449,648
18	Income/(Equity Portion of Rate Base)	1.04%	9.30%	3.82%	9.19%	3.36%	8.56%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.19%	9.19%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-8.26%	0.00%	-5.37%	0.00%	-5.94%	-0.74%
21 22	Indicated Rate of Return Requested Rate of Return on Rate Base	2.84% 6.14%	6.14% 6.14%	3.70% 5.84%	5.84% 5.84%	3.76% 6.14%	5.84% 6.14%
23	Deficiency/Sufficiency in Rate of Return	-3.30%	0.00%	-2.15%	0.00%	-2.38%	-0.30%
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$39,086,938 \$34,719,321 \$47,145,922 <b>(1)</b>	\$39,086,938 \$0	\$34,411,923 \$20,102,495 \$27,350,334 (1)	\$34,411,923 \$0	\$34,823,817 \$22,259,838 \$30,285,494 <b>(1)</b>	\$34,823,817 (\$2,786,654)

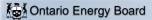
Notes: (1)

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



### **Revenue Requirement**

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1	OM&A Expenses	\$93,565,672		\$85,661,283		\$85,661,283	
2	Amortization/Depreciation	\$48,948,694		\$48,157,576		\$48,157,576	
3	Property Taxes	\$2,297,762		\$2,297,762		\$2,297,762	
5	Income Taxes (Grossed up)	\$8,472,655		\$7,197,120		\$7,197,120	
6	Other Expenses	\$ -		<b>*</b> **,****,****		<b>*</b> **,****,****	
7	Return	·					
	Deemed Interest Expense	\$25,444,336		\$20,294,422		\$22,669,182	
	Return on Deemed Equity	\$39,086,938		\$34,411,923		\$34,823,817	
	Comice Devenue Demvirement						
8	Service Revenue Requirement	<b>*</b>		<b>*</b> 400 000 00=		<b>*</b>	
	(before Revenues)	\$217,816,057		\$198,020,085		\$200,806,740	
9	Revenue Offsets	\$11,801,959		\$11,799,409		\$ -	
10	Base Revenue Requirement	\$206,014,098		\$186,220,676		\$200,806,740	
	(excluding Tranformer Owership Allowance credit adjustment)	· · · · · · · · · · · · · · · · · · ·		<u> </u>		* ***********	
11	Distribution revenue	\$206,014,098	(2)	\$186,220,676	(3)	\$186,220,676	
12	Other revenue	\$11,801,959	(2)	\$11,799,409	(3)	\$11,799,409	
	Canon revende	Ψ11,001,000		Ψ11,100,100		Ψ11,100,100	
13	Total revenue	\$217,816,057		\$198,020,085		\$198,020,085	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$0	(1)	\$0	(1)	(\$2,786,654)	(1)
	bololo Novolidos,	Φ0	(')	Φ0	(1)	(\$2,780,034)	(')
Notes (1) (2) (3)	Line 11 - Line 8 Distribution Revenue not including Transi Distribution Revenue not including Transi						



### Tracking Form

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)
Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

(1) Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

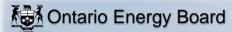
60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations@ontarioenergyboard.ca.

### Summary of Proposed Changes

Return on Rate of Allowance (\$) Depreciation Rev	Reve	Service Other Base Revenue Gros Revenue Revenues Requirement Reve
	Requir	Requirement Defit
Original Application \$ 64,531,274 6.14% \$1,050,724,150 \$1,024,597,022 \$ 145,492,777 \$ 48,948,694 \$ 8,472,655 \$ 93,565,672 \$ 217	55 \$ 93,565,672 \$ 217,8	\$ 217,816,057 \$ 11,801,959 \$ 206,014,098 \$ 47

<sup>(2)</sup> Short description of change, issue, etc.

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-P UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers



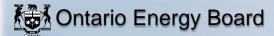
Version 5.00

<b>Utility Name</b>	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2015-0004 (Year 2020)
Name and Title	April Barrie; Manager, Rates and Revenue
Phone Number	613-738-5499, ext 106
Email Address	RegulatoryAffairs@HydroOttawa.com

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

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-P UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes\_PILs

2. Table of Contents 7. Cost\_of\_Capital

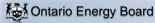
3. Data\_Input\_Sheet 8. Rev\_Def\_Suff

4. Rate\_Base 9. Rev\_Reqt

5. Utility Income 10. Tracking Sheet

### Notes:

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



Data Input (1)

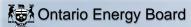
		Initial Application	(2)	Adjustments		Settlement Agreement	(6)	Adjustments	Per Board Decision
1	Rate Base								
	Gross Fixed Assets (average) Accumulated Depreciation (average) Allowance for Working Capital:	\$1,221,017,793 (\$275,019,996)	(5)	(\$55,656,231) \$5,639,884	#	\$1,165,361,562 (\$269,380,112)	### ###		\$1,165,361,562 (\$269,380,112)
	Controllable Expenses Cost of Power	\$98,974,203 \$945,198,501		(\$9,335,140)		\$ 89,639,063 \$ 945,198,501			\$89,639,063 \$945,198,501
	Working Capital Rate (%)	14.20%	(9)			7.52%	(9)		7.52% (9)
2	Utility Income Operating Revenues:								
	Distribution Revenue at Current Rates Distribution Revenue at Proposed Rates Other Revenue:	\$159,356,002 \$212,531,699	(10)	\$2,167 (\$22,094,972)		\$159,358,169 \$190,436,727	### ###		
	Specific Service Charges Late Payment Charges	\$6,064,123 \$720,000		(\$2,550) \$0		\$6,061,573 \$720,000	###		
	Other Distribution Revenue Other Income and Deductions	\$1,529,669 \$3,584,041		\$0 \$0		\$1,529,669 \$3,584,041			
	Total Revenue Offsets	\$11,897,833	(7)	(\$2,550)		\$11,895,283			
	Operating Expenses:								
	OM+A Expenses	\$96,601,878		(\$9,335,140)		\$ 87,266,738			\$87,266,738
	Depreciation/Amortization	\$50,294,804		(\$911,284)	#	\$ 49,383,520			\$49,383,520
	Property taxes Other expenses	\$2,372,325				\$ 2,372,325			\$2,372,325
3	Taxes/PILs								
•	Taxable Income:								
		(\$18,604,719)	(3)			(\$18,049,075)	14		
	Adjustments required to arrive at taxable income Utility Income Taxes and Rates:								
	Income taxes (not grossed up)	\$5,588,566				\$4,584,682	###		
	Income taxes (grossed up)	\$7,587,145				\$6,237,663			
	Federal tax (%)	15.00%				15.00%			
	Provincial tax (%) Income Tax Credits	11.34% (\$233,500)				11.50% (\$118,500)			
		(ψ200,000)				(\$110,000)			
4	Capitalization/Cost of Capital Capital Structure:								
	Long-term debt Capitalization Ratio (%)	56.0%				56.0%			
	Short-term debt Capitalization Ratio (%)	4.0%	(8)			4.0%	(8)		(8)
	Common Equity Capitalization Ratio (%)	40.0%				40.0%			
	Prefered Shares Capitalization Ratio (%)	0.0% 100.0%				100.0%			
		100.0%				100.0%			
	Cost of Capital					0 ===:			
	Long-term debt Cost Rate (%) Short-term debt Cost Rate (%)	4.23% 2.16%				3.75% 2.16%			
	Common Equity Cost Rate (%)	9.30%				9.19%	###		
	Prefered Shares Cost Rate (%)	0.00%				0.00%			

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

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use
- colimn M and Adjustments in column I
- (3) (4) (5) Net of addbacks and deductions to arrive at taxable income.
- Average of Gross Fixed Assets at beginning and end of the Test Year
  Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- 4.0% unless an Applicant has proposed or been approved for another amount.
- Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
  - (10) Revenue at current rates minus Transformer Ownership Allowance
  - (11) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$191,542,089, number reflects amended settlement agreement. (12) Gross Fixed Assets (average) and Accumulated Depreciation (average) Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of new

  - (13) Correction To include Sentinel Light Variable Charge
  - (14) PILs Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions Correction, (15) Removal of missed appointment charge

  - (16) Changes per settlement agreement, including using April 2015 consensus long-term forecast (17) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate



#### **Rate Base and Working Capital**

_	_
Rate	Dage

Line No.	Particulars	_	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) (3) (3)	\$1,221,017,793 (\$275,019,996) \$945,997,797	(\$55,656,231) \$5,639,884 (\$50,016,346)	\$1,165,361,562 (\$269,380,112) \$895,981,450	\$ - \$ - \$ -	\$1,165,361,562 (\$269,380,112) \$895,981,450
4	Allowance for Working Capital	(1)	\$148,272,524	(\$70,452,739)	\$77,819,785	<u> </u>	\$77,819,785
5	Total Rate Base	_	\$1,094,270,321	#########	\$973,801,235	<u> </u>	\$973,801,235

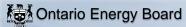
#### (1) Allowance for Working Capital - Derivation

Controllable Expenses		\$98,974,203	(\$9,335,140)	\$89,639,063	\$ -	\$89,639,063
Cost of Power		\$945,198,501	\$ -	\$945,198,501	\$ -	\$945,198,501
Working Capital Base		\$1,044,172,704	(\$9,335,140)	\$1,034,837,564	 \$ -	\$1,034,837,564
Working Capital Rate %	(2)	14.20%	-6.68%	7.52%	0.00%	7.52%
Working Capital Allowance		\$148,272,524	(\$70,452,739)	\$77,819,785	\$ -	\$77,819,785

#### 10 Notes

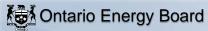
(2)

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



#### **Utility Income**

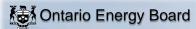
Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Operating Revenues: Distribution Revenue (at Proposed Rates)	\$212,531,699	(\$22,094,972)	\$190,436,727	\$ -	\$190,436,727
2	. ,	(1) \$11,897,833	(\$2,550)	\$11,895,283	<u>    \$ -</u>	\$11,895,283
3	Total Operating Revenues	\$224,429,532	(\$22,097,522)	\$202,332,010	\$ -	\$202,332,010
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$96,601,878 \$50,294,804 \$2,372,325 \$ - \$ -	(\$9,335,140) (\$911,284) \$ - \$ - \$ -	\$87,266,738 \$49,383,520 \$2,372,325 \$-	\$ - \$ - \$ - \$ - \$ -	\$87,266,738 \$49,383,520 \$2,372,325 \$ -
9	Subtotal (lines 4 to 8)	\$149,269,006	(\$10,246,424)	\$139,022,583	\$ -	\$139,022,583
10	Deemed Interest Expense	\$26,866,525	(\$5,591,695)	\$21,274,830	\$2,633,938	\$23,908,768
11	Total Expenses (lines 9 to 10)	\$176,135,531	(\$15,838,118)	\$160,297,413	\$2,633,938	\$162,931,351
12	Utility income before income taxes	\$48,294,001	(\$6,259,404)	\$42,034,597	(\$2,633,938)	\$39,400,659
13	Income taxes (grossed-up)	\$7,587,145	(\$1,349,482)	\$6,237,663	<u> </u>	\$6,237,663
14	Utility net income	\$40,706,856	(\$4,909,923)	\$35,796,933	(\$2,633,938)	\$33,162,996
Notes	Other Revenues / Reven	ue Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$6,064,123 \$720,000 \$1,529,669 \$3,584,041	(\$2,550) \$ - \$ - \$ -	\$6,061,573 \$720,000 \$1,529,669 \$3,584,041		\$6,061,573 \$720,000 \$1,529,669 \$3,584,041
	Total Revenue Offsets	\$11,897,833	(\$2,550)	\$11,895,283	<u>\$-</u>	\$11,895,283



#### Taxes/PILs

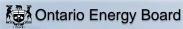
Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	<b>Determination of Taxable Income</b>			
1	Utility net income before taxes	\$40,706,856	\$35,796,933	\$36,225,406
2	Adjustments required to arrive at taxable utility income	(\$18,604,719)	(\$18,049,075)	(\$18,604,719)
3	Taxable income	\$22,102,137	\$17,747,858	\$17,620,687
	Calculation of Utility income Taxes			
4	Income taxes	\$5,588,566	\$4,584,682	\$4,584,682
6	Total taxes	\$5,588,566	\$4,584,682	\$4,584,682
7	Gross-up of Income Taxes	\$1,998,579	\$1,652,981	\$1,652,981
8	Grossed-up Income Taxes	\$7,587,145	\$6,237,663	\$6,237,663
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$7,587,145	\$6,237,663	\$6,237,663
10	Other tax Credits	(\$233,500)	(\$118,500)	(\$118,500)
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 11.34% 26.34%	15.00% 11.50% 26.50%	15.00% 11.50% 26.50%

#### Notes



#### Capitalization/Cost of Capital

Line No.	Particulars	Capitali	ization Ratio	Cost Rate	Return
		Initial A	Application		
	Delta	(%)	(\$)	(%)	(\$)
1	Debt Long-term Debt	56.00%	\$612,791,380	4.23%	\$25,921,075
2	Short-term Debt	4.00%	\$43,770,813	2.16%	\$945,450
3	Total Debt	60.00%	\$656,562,192	4.09%	\$26,866,525
	Equity				
4	Common Equity	40.00%	\$437,708,128	9.30%	\$40,706,856
5 6	Preferred Shares Total Equity	0.00% 40.00%	\$ - \$437,708,128	9.30%	\$ - \$40,706,856
· ·	Total Equity	40.00 /6	φ437,700,120	9.30 %	\$40,700,830
7	Total	100.00%	\$1,094,270,321	6.18%	\$67,573,381
		Settleme	nt Agreement		
		(%)	(\$)	(%)	(\$)
	Debt	50.000/	ΦΕ4Ε 000 000	0.750/	<b>#00.400.400</b>
1 2	Long-term Debt Short-term Debt	56.00% 4.00%	\$545,328,692 \$38,952,049	3.75% 2.16%	\$20,433,466 \$841,364
3	Total Debt	60.00%	\$584,280,741	3.64%	\$21,274,830
	Equity	<u></u>		<del></del>	
4	Equity  Common Equity	40.00%	\$389,520,494	9.19%	\$35,796,933
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$389,520,494	9.19%	\$35,796,933
7	Total	100.00%	\$973,801,235	5.86%	\$57,071,764
		Per Boa	ard Decision		
	<b>-</b>	(%)	(\$)	(%)	(\$)
8	Long-term Debt	56.00%	\$545,328,692	4.23%	\$23,067,404
9	Short-term Debt	4.00%	\$38,952,049	2.16%	\$841,364
10	Total Debt	60.00%	\$584,280,741	4.09%	\$23,908,768
	Equity				
11	Common Equity	40.00%	\$389,520,494	9.30%	\$36,225,406
12 13	Preferred Shares Total Equity	0.00% 40.00%	\$ - \$389,520,494	9.30%	\$ - \$36,225,406
14	Total	100.00%	\$973,801,235	6.18%	\$60,134,174
14	Total	100.00 %	\$973,801,233	0.1878	\$00,134,174
Notes					
(1)			<ul> <li>filed. For updated revenues, etc., use colimn M and Ad</li> </ul>		

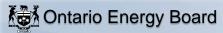


#### Revenue Deficiency/Sufficiency

		Initial Appl	ication	Settlement A	greement	Per Board D	Decision
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1 2 3	Revenue Deficiency from Below Distribution Revenue Other Operating Revenue Offsets - net	\$159,356,002 \$11,897,833	\$53,175,698 \$159,356,002 \$11,897,833	\$159,358,169 \$11,895,283	\$31,078,558 \$159,358,169 \$11,895,283	\$159,358,169 \$11,895,283	\$34,295,451 \$156,141,276 \$11,895,283
4	Total Revenue	\$171,253,835	\$224,429,532	\$171,253,452	\$202,332,010	\$171,253,452	\$202,332,010
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses Utility Income Before Income	\$149,269,006 \$26,866,525 \$176,135,531 (\$4,881,697)	\$149,269,006 \$26,866,525 \$176,135,531 \$48,294,001	\$139,022,583 \$21,274,830 \$160,297,413 \$10,956,039	\$139,022,583 \$21,274,830 \$160,297,413 \$42,034,597	\$139,022,583 \$23,908,768 \$162,931,351 \$8,322,101	\$139,022,583 \$23,908,768 \$162,931,351 \$39,400,659
J	Taxes	(\$4,001,001)	ψ10,201,001	ψ10,000,000	ψ12,001,001	ψο,ο22,101	φου, 400,000
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$18,604,719)	(\$18,604,719)	(\$18,049,075)	(\$18,049,075)	(\$18,049,075)	(\$18,049,075)
11	Taxable Income	(\$23,486,415)	\$29,689,282	(\$7,093,036)	\$23,985,522	(\$9,726,974)	\$21,351,584
12 13	Income Tax Rate Income Tax on Taxable Income	26.34% (\$6,186,708)	26.34% \$7,820,645	26.50% (\$1,879,655)	26.50% \$6,356,163	26.50% (\$2,577,648)	26.50% \$5,658,170
14 15	Income Tax Credits Utility Net Income	(\$233,500) \$1,538,511	(\$233,500) \$40,706,856	(\$118,500) \$12,954,193	(\$118,500) \$35,796,933	(\$118,500) \$11,018,249	(\$118,500) \$33,162,996
16	Utility Rate Base	\$1,094,270,321	\$1,094,270,321	\$973,801,235	\$973,801,235	\$973,801,235	\$973,801,235
17	Deemed Equity Portion of Rate Base	\$437,708,128	\$437,708,128	\$389,520,494	\$389,520,494	\$389,520,494	\$389,520,494
18	Income/(Equity Portion of Rate Base)	0.35%	9.30%	3.33%	9.19%	2.83%	8.51%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.19%	9.19%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-8.95%	0.00%	-5.86%	0.00%	-6.47%	-0.79%
21 22	Indicated Rate of Return Requested Rate of Return on Rate Base	2.60% 6.18%	6.18% 6.18%	3.51% 5.86%	5.86% 5.86%	3.59% 6.18%	5.86% 6.18%
23	Deficiency/Sufficiency in Rate of Return	-3.58%	0.00%	-2.35%	0.00%	-2.59%	-0.31%
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$40,706,856 \$39,168,345 \$53,175,698 <b>(1)</b>	\$40,706,856 \$0	\$35,796,933 \$22,842,740 \$31,078,558 <b>(1)</b>	\$35,796,933 \$0	\$36,225,406 \$25,207,157 \$34,295,451 <b>(1)</b>	\$36,225,406 (\$3,062,410)

Notes: (1)

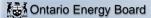
Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



#### **Revenue Requirement**

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1 2 3 5	OM&A Expenses Amortization/Depreciation Property Taxes Income Taxes (Grossed up) Other Expenses	\$96,601,878 \$50,294,804 \$2,372,325 \$7,587,145 \$ -		\$87,266,738 \$49,383,520 \$2,372,325 \$6,237,663		\$87,266,738 \$49,383,520 \$2,372,325 \$6,237,663	
7	Return Deemed Interest Expense Return on Deemed Equity	\$26,866,525 \$40,706,856		\$21,274,830 \$35,796,933		\$23,908,768 \$36,225,406	
8	Service Revenue Requirement (before Revenues)	\$224,429,532		\$202,332,010		\$205,394,420	
9 10	Revenue Offsets Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	\$11,897,833 \$212,531,699		\$11,895,283 \$190,436,727		\$ - \$205,394,420	
11 12	Distribution revenue Other revenue	\$212,531,699 \$11,897,833	(2)	\$190,436,727 \$11,895,283	(3)	\$190,436,727 \$11,895,283	
13	Total revenue	\$224,429,532		\$202,332,010		\$202,332,010	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$0	(1)	\$0	(1)	(\$3,062,410)	(1)
Notes (1) (2) (3)	Line 11 - Line 8 Distribution Revenue not including Transf Distribution Revenue not including Transf						

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-P UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers

#### **Tracking Form**

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

(1) Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

(2) Short description of change, issue, etc.

60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations @ontarioenergyboard.ca.

#### Summary of Proposed Changes

		Cost of	Capital	Rate Bas	e and Capital Exp	enditures	Ope	erating Expense	es		Revenue R	equirement	
Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)		Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues		
	Original Application	\$ 67,573,381	6.18%	\$1,094,270,321	\$1,044,172,704	\$ 148,272,524	\$ 50,294,804	\$ 7,587,145	\$ 96,601,878	\$ 224,429,532	\$ 11,897,833	\$ 212,531,699	\$ 53,175,698
2020 Year		\$ 67,573,381	6.18%	\$1,094,270,321	\$1.044.172.704	\$ 148,272,524	\$ 50,294,804	\$ 7.587.145	\$ 96.601.878	\$ 224,429,532	\$ 11,897,833	\$ 224,429,532	\$ 53,175,698



Version

1.0

Utility Name	Hydro Ottawa Limited	
Assigned EB Number	EB-2015-0004	
Name and Title	Geoff Simpson, Chief Financial Officer	
Phone Number	613-738-5499	
Email Address	geoffsimpson@hydroottawa.com	
Date	Settement - Test Year - 2016	
Last COS Re-based Year	2012	

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

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

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

#### Instructions

#### Purpose

The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab T0 and is based on the inputs on the other tabs.

Tab S Summary is a summary of the amounts to be transferred to the Revenue Requirement Workform. The Revenue Requirement Workform is on tab 3 of the Revenue Requirement Workform.

#### Methodology

To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs  ${
  m H1}$  to  ${
  m H13}$ .
- 2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year). Inputs should include:
  - non-deductible expenses (Schedule 1 B1 and T1)
  - capital additions (Schedule 8 B8 and T8)
  - cumulative eligible expenditures (Schedule 10 B10 and T10)
  - non-deductible reserves (Schedule 13 B13 and T13)
- 3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab T0 is reasonable.

#### Other Notes

s

Tabs  $\ensuremath{\text{H1}}$  to  $\ensuremath{\text{H13}}$  relate to the Historical Year.

Tabs B1 to B13 relate to the Bridge Year.

Tabs T1 to T13 relate to the Test Year.

The amounts on tabs H1 to H13 should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab A.

e On tab "A. Data Input Sheet", input the "Rate Base" amount and "Return on Rate Base" amounts.

For the 2016 Application, the "Test Year" is 2016, the "Historical Year" is 2014, and the "Bridge Year" is 2015.



1. Info

S. Summary

A. Data Input Sheet

**B. Tax Rates & Exemptions** 

Historical Year Ho - PILs, Tax Provision Historical Year

H1 - Adj. Taxable Income Historical Year

H4 - Schedule 4 Loss Carry Forward Historical Year

H8 - Schedule 8 Historical'!A1

<u>H10 - Schedule 10 CEC Historical Year</u> <u>H13 - Schedule 13 Tax Reserves Historical</u>

Bridge Year <u>B0 - PILs,Tax Provision Bridge Year</u>

B1 - Adj. Taxable Income Bridge Year

B4 - Schedule 4 Loss Carry Forward Bridge Year

<u>B8 - Schedule 8 CCA Bridge Year</u> <u>B10 - Schedule 10 CEC Bridge Year</u>

B13 - Schedule 13 Tax Reserves Bridge Year

Test Year To PILs, Tax Provision Test Year

T1 Taxable Income Test Year

T4 Schedule 4 Loss Carry Forward Test Year

T8 Schedule 8 CCA Test Year
T10 Schedule 10 CEC Test Year
T13 Schedule 13 Reserve Test Year

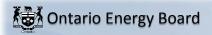
1

No inputs required on this worksheet.

#### Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

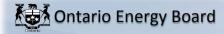
Item	Working Paper Reference	
Adjustments required to arrive at taxable income	as below	-19,578,061
Test Year - Payments in Lieu of Taxes (PILs)	<u>T0</u>	2,760,062
Test Year - Grossed-up PILs	<u>T0</u>	3,755,187
Federal Tax Rate	<u>T0</u>	15.0%
Ontario Tax Rate	<u>T0</u>	11.5%
Calculation of Adjustments required to arrive at Taxable Income		
Regulatory Income (before income taxes)	<u>T1</u>	30,625,466
Taxable Income	<u>T1</u>	11,047,405
Difference	calculated	-19 578 061 as abov



Rate Base		S	\$ 833,119,318		
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	Т	\$ 33,324,773	W = S * T	
Deemed Long Term Debt %	56.00%	U	\$ 466,546,818	X = S * U	
Deemed Equity %	40.00%	V	\$ 333,247,727	Y = S * V	
Short Term Interest Rate	2.16%	Z	\$ 719,815	AC = W * Z	
Long Term Interest	3.53%	AA	\$ 16,459,772	AD = X * AA	
Return on Equity (Regulatory Income)	9.19%	AB	\$ 30,625,466	AE = Y * AB	<u>T1</u>
Return on Rate Base			\$ 47,805,053	AF = AC + AD +	AE

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

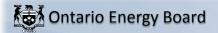
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?



Tax Rates Federal & Provincial As of June 15, 2015	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Federal income tax	00 000/	00.000/	00.000/	00.000/	00 000/
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%
Federal & Ontario Small Business Federal small business threshold	500,000	500,000	500,000	500,000	500.000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000
	,	,	,	,	,
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%

- Notes

  1. The Ontario Energy Board's proxy for taxable capital is rate base.
- 2. If taxable capital exceds \$15 million the maximum tax rates apply.
- 3. If taxable capital is below \$10 million the minimum tax rates apply.
- 4. Where taxable capital is between \$10 million and \$15 million, the tax rate will be calculated.



#### **PILs Tax Provision - Historical Year**

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

Regulatory Taxable Income Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%) Federal tax rate (Maximum 15%) Combined tax rate (Maximum 26.5%)

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Historical Year

**Wires Only** 

11.50%

15.00%

С

\$ 1,027,371 **A** 

26.50% **M = K + L** 

E = A \* D

G \$ - H = F + G

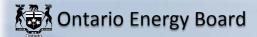
\$ 272,253 I = H + E



### **Adjusted Taxable Income - Historical Year**

	T2S1 line #	Total for Legal	Non-Distribution	Historic
Income before PILs/Taxes		Entity	Eliminations	Wires Only
Additions:	Α	28,783,000		28,783,000
	103	6 420		6,439
Interest and penalties on taxes	103	6,439		
Amortization of tangible assets	_	30,249,000 5,791,000		30,249,000
Amortization of intangible assets	106	5,791,000		5,791,000
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,509,282		1,509,282
Charitable donations	112	212,515		212,515
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	70,010		70,010
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	1,110,910		1,110,910
Reserves from financial statements- balance at end of year	126	5,371,304		5,371,304
Soft costs on construction and renovation of buildings	127	- / - /		0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible linerest  Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
	200			1 0
Interest Expensed on Capital Leases  Realized Income from Deferred Credit Accounts	290 291			0
	_	F07.004		507.00
Pensions New distriction and the second in t	292	597,824		597,824
Non-deductible penalties	293			0
	294 295			0
ARO Accretion expense	295	10,438		10,438
Capital Contributions Received (ITA 12(1)(x))		10,430		10,430
Lease Inducements Received (ITA 12(1)(x))				
Deferred Revenue (ITA 12(1)(a))	<u> </u>			
Prior Year Investment Tax Credits received	<u> </u>	11,878		11,878
Current Year Investment Tax Credits received	<del>                                     </del>	226,323		226,323
Current real investment rax Creuts received	1	220,323		220,320

mpairment charge		1,250,168		1,250,168
				(
Total Additions		46,417,091	0	46,417,09°
Deductions:	1			
Gain on disposal of assets per financial statements	401			
Dividends not taxable under section 83	402	24 242 222		
Capital cost allowance from Schedule 8	403	64,818,889		64,818,889
Terminal loss from Schedule 8	404	04 757		04.75
Cumulative eligible capital deduction from Schedule 10	405	91,757		91,75
Allowable business investment loss	406			
Deferred and prepaid expenses	409			
Scientific research expenses claimed in year	411	2 227 504		2 227 52
Tax reserves claimed in current year	413 414	3,227,504		3,227,504
Reserves from financial statements - balance at beginning of year	414	3,063,750		3,063,750
Contributions to deferred income plans  Book income of joint venture or partnership		570,527		570,527
Equity in income from subsidiary or affiliates	305			
Other deductions: (Please explain in detail the nature of the item)	306			
Other deductions. (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390	1,857,000		1,857,000
Capital Lease Payments	391	1,007,000		1,007,000
Non-taxable imputed interest income on deferral and variance accounts	392			(
	393			(
	394			(
ARO Payments - Deductible for Tax when Paid		103,721		103,72
ITA 13(7.4) Election - Capital Contributions Received		Ĺ		. (
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				(
Deferred Revenue - ITA 20(1)(m) reserve				(
Principal portion of lease payments				(
Lease Inducement Book Amortization credit to income				(
Financing fees for tax ITA 20(1)(e) and (e.1)				(
Tax credits accrued for in current year & deducted in financials in current year		227,057		227,057
				(
				(
				(
				(
				(
				(
Total Deductions		73,960,205	0	73,960,20
N.(1		4 000 000		4 000 004
Net Income for Tax Purposes	1	1,239,886	0	1,239,886
Charitable donations from Schedule 2	311	212,515		212,51
Faxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			(
Non-capital losses of preceding taxation years from Schedule 4	331			
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and	222			
calculation in Manager's summary)	332			
imited partnership losses of preceding taxation years from Schedule 4	335			
TAXABLE INCOME		1,027,371	0	1,027,37



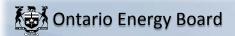
#### Schedule 7-1 Loss Carry Forward - Historical

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

Non-Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance	
Actual Historical	0		0	1
		Non		l

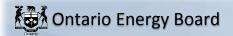
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<u>B4</u>



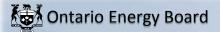
#### Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non- Distribution Portion	UCC Regulated Historical Year
1	Distribution System - post 1987	194,128,563	994,943	193,133,620
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	23,891,295	735,570	23,155,725
2	Distribution System - pre 1988	63,500,604		63,500,604
8	General Office/Stores Equip	8,163,885		8,163,885
10	Computer Hardware/ Vehicles	5,514,836		5,514,836
10.1	Certain Automobiles			0
12	Computer Software	16,489,286		16,489,286
13 <sub>1</sub>	Lease # 1			0
13 2	Lease #2			0
13 <sub>3</sub>	Lease # 3			0
13 4	Lease # 4			0
	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
	Fibre Optic Cable	371,686		371,686
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment	85,572	85,572	0
45	Computers & Systems Software acq'd post Mar 22/04	26,138		26,138
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	357,958,594		357,958,594
50	Data Network Infrastructure Equipment - post Mar 2007	1,986,143		1,986,143
52	Computer Hardware and system software			0
95	CWIP			0
3	Building - pre 1988	9,673,783		9,673,783
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	681,790,385	1,816,085	679,974,300



#### Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				824,938
Additions Cost of Eligible Capital Property Acquired during Test Year	647,837			
Other Adjustments	0			
Subtotal	647,837	x 3/4 =	485,878	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
		=	485,878	485,878
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			_	1,310,816
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				1,310,816
Current Year Deduction		1,310,816	x 7% =	91,757
Cumulative Eligible Capital - Closing Balance				1,219,059



B13 B13 B13 B13 B13

B13

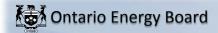
<u>B13</u>

B13 B13

#### Schedule 13 Tax Reserves - Historical

#### **Continuity of Reserves**

Description	Historical Balance as	Non-Distribution Eliminations	Utility Only
·	per tax returns		, ,
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting	nurnoses		0
Reserve for doubtful accounts ss. 20(1)(I)	3,227,504		3,227,504
Reserve for goods and services not delivered	5,221,504		5,227,304
ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
			0
Total	3,227,504	0	3,227,504
Total	0,221,001		0,227,004
Financial Statement Reserves (not deductible	le for Tax Purposes)		
General Reserve for Inventory Obsolescence			0
(non-specific)			0
General reserve for bad debts	3,828,062		3,828,062
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities	1,543,242		1,543,242
Bonuses Accrued and Not Paid Within 180			0
Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not			0
Paid Within 3 Taxation Years ss. 78(1)			ŭ
Other			0
			0
			0
Total	5,371,304	0	5,371,304



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

**Regulatory Taxable Income** 

Combined Tax Rate and PILs

Effective Ontario Tax Rate

Federal tax rate (Maximum 15%)

Combined tax rate

**Wires Only** 

Reference B1 -\$ 6,256,777 **A** 

26.50% **D = B + C** 

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Bridge Year

calculated -\$

В

С

11.50%

15.00%

1,658,046 E = A \* D

F G H = F + G

\$ - I = H + E

#### Note:

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



#### Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	A		27,637,000
			•
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		38,416,273
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	3,227,504
Reserves from financial statements- balance at end of year	126	<u>B13</u>	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		



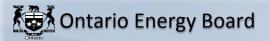
#### Adjusted Taxable Income - Bridge Year

Other Additions			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits Received			182,500
Total Additions			48,890,634
Deductions:			40,000,004
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	B8	71,086,230
Terminal loss from Schedule 8	404		, ,
Cumulative eligible capital deduction from Schedule 10	405	<u>B10</u>	998,873
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	<u>B13</u>	3,227,504
Reserves from financial statements - balance	414	<u>B13</u>	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		000,000
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the nature of the item)			
·			



#### Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390		1,427,000
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	82,710,911
			02,1 10,011
Net Income for Tax Purposes		calculated	-6,183,277
Charitable donations from Schedule 2	311		-73,500
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	<u>B4</u>	0
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and calculation in Manager's summary</i> )	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	-6,256,777



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

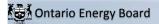
#### Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)	<u>B1</u>	0
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year	<u>B1</u>	0
Balance available for use post Bridge Year	calculated	0

<u>T4</u>

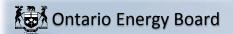
Net Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	calculated	0

**T**4



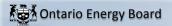
#### Schedule 8 CCA - Bridge Year

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CCA		UCC End of Bridge Year
1	Distribution System - post 1987	<u>H8</u>	\$ 193,133,620			\$ 193,133,620	\$ -	\$ 193,133,620	4%	\$ 7,725,345		\$ 185,408,275
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>H8</u>	\$ 23,155,725	\$ 2,259,608		\$ 25,415,333	\$ 1,129,804	\$ 24,285,529	6%	\$ 1,457,132		\$ 23,958,201
	Distribution System - pre 1988	<u>H8</u>	\$ 63,500,604			\$ 63,500,604	\$ -	\$ 63,500,604	6%	\$ 3,810,036		\$ 59,690,568
8	General Office/Stores Equip	<u>H8</u>	\$ 8,163,885	\$ 1,531,020		\$ 9,694,905	\$ 765,510	\$ 8,929,395	20%	\$ 1,785,879		\$ 7,909,026
10	Computer Hardware/ Vehicles	<u>H8</u>	\$ 5,514,836	\$ 1,464,507		\$ 6,979,343	\$ 732,254	\$ 6,247,090	30%	\$ 1,874,127		\$ 5,105,216
10.1	Certain Automobiles	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	<u>H8</u>	\$ 16,489,286	\$ 8,494,616		\$ 24,983,902	\$ 4,247,308	\$ 20,736,594	100%	\$ 20,736,594		\$ 4,247,308
13 1	Lease # 1	<u>H8</u>				\$ -	\$ -	\$		\$ -		\$ -
13 2	Lease #2	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 3	Lease # 3	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	<u>H8</u>				\$ -	\$ -	\$ -	8%	\$ -		\$ -
42	Fibre Optic Cable	<u>H8</u>	\$ 371,686			\$ 371,686	\$ -	\$ 371,686	12%	\$ 44,602		\$ 327,084
43.1	Certain Energy-Efficient Electrical Generating Equipment	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>H8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>H8</u>	\$ 26,138			\$ 26,138	\$ -	\$ 26,138	45%	\$ 11,762		\$ 14,376
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>H8</u>	\$ 357,958,594	\$ 78,153,441		\$ 436,112,035	\$ 39,076,721	\$ 397,035,315	8%	\$ 31,762,825		\$ 404,349,210
50	Data Network Infrastructure Equipment - post Mar 2007	<u>H8</u>	\$ 1,986,143	\$ 1,097,672		\$ 3,083,815	\$ 548,836	\$ 2,534,979	55%	\$ 1,394,238		\$ 1,689,577
52	Computer Hardware and system software	<u>H8</u>				\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
3	Building - pre 1988		\$ 9,673,783			\$ 9,673,783	\$ -	\$ 9,673,783	5%	\$ 483,689		\$ 9,190,094
						\$ -	\$ -	\$ -	10%	\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
	TOTAL		\$ 679,974,300	\$ 93,000,864	\$ -	\$ 772,975,164	\$ 46,500,432	\$ 726,474,732		\$ 71,086,230	<u>B1</u>	\$ 701,888,934



### Schedule 10 CEC - Bridge Year

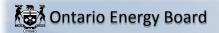
Cumulative Eligible Capital		F	Reference H10	1,219,059
<u>Additions</u>				
Cost of Eligible Capital Property Acquired during Test Year	17,400,735			
Other Adjustments	0			
Subtotal	17,400,735	x 3/4 = 3	########	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
,		=	########	13,050,551
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal	l		- -	14,269,610
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				14,269,610
Current Year Deduction		14,269,610	x 7% =	998,873
Cumulative Eligible Capital - Closing Balance				13,270,737



#### Schedule 13 Tax Reserves - Bridge Year

#### **Continuity of Reserves**

_						Bridge Year Adjustments					
Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Bridge Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(I)	<u>H13</u>	3,227,504		3,227,504				3,227,504		0	
Reserve for goods and services not delivered ss. 20(1)(m)	<u>H13</u>	0		0					<u>T13</u>	0	
Reserve for unpaid amounts ss. 20(1)(n)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Debt & Share Issue Expenses ss. 20(1)(e)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other tax reserves	<u>H13</u>	0		0				0	T13	0	
		0		0				0		0	
Total		3,227,504	0	3,227,504	<u>B1</u>	0	0	3,227,504	<u>B1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	<u>H13</u>	0		0					<u>T13</u>	0	
General reserve for bad debts	<u>H13</u>	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	<u>H13</u>	0		0					<u>T13</u>	0	
- Medical and Life Insurance	<u>H13</u>	0		0					<u>T13</u>	0	
-Short & Long-term Disability	<u>H13</u>	0		0				0	<u>T13</u>	0	
-Accmulated Sick Leave	<u>H13</u>	0		0				0	<u>T13</u>	0	
- Termination Cost	<u>H13</u>	0		0				0	<u>T13</u>	0	
- Other Post-Employment Benefits	<u>H13</u>	0		0				0	<u>T13</u>	0	
Provision for Environmental Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Restructuring Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Accrued Contingent Litigation Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Accrued Self-Insurance Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other Contingent Liabilities	<u>H13</u>	1,543,242		1,543,242				1,543,242	<u>T13</u>	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>H13</u>	0		0				0	<u>T13</u>	0	ı
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other	<u>H13</u>	0		0				0	T13	0	
		0		0				0		0	
		0		0				0		0	
Total	•	5,371,304	0	5,371,304	<u>B1</u>	0	0	5,371,304	<u>B1</u>	0	0



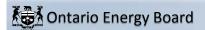
#### PILs Tax Provision - Test Year

Regulatory Taxable Income			<u>T1</u>	\$ 11,047,405 <b>A</b>
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%) Federal tax rate (Maximum 15%) Combined tax rate (Maximum 26.5%)	11.50% 15.00%	B C	26.50% <b>D = B + C</b>
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits				\$ 2,927,562   E = A * D
Corporate PILs/Income Tax Provis	ion for Test Year			\$ 2,760,062 I = H + E <u>S. Su</u>
Corporate PILs/Income Tax Provision	n Gross Up <sup>1</sup>	73.50%	J	\$ 995,125 K = J * I
Income Tax (grossed-up)				\$ 3,755,187 L = K + I <u>S. Su</u>

**Wires Only** 

#### Note:

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



#### Taxable Income - Test Year

		Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes		<u>A.</u>	30,625,466
	T2 S1 line #	· · · · · · · · · · · · · · · · · · ·	

	T2 S1 line #		
dditions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104		40,378,86
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		.,,
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves beginning of year	125	T13	3,227,504
Reserves from financial statements- balance at end of year	126	<u>T13</u>	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		

Amounts received in respect of qualifying			
environment trust per paragraphs 12(1)(z.1) and	237		
12(1)(z.2)			
Other Additions: (please explain in detail the			
nature of the item) Interest Expensed on Capital Leases	200		
·	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		000,000
	294		
	295		
	200		
	296		
	297		
ADO Appretion expense			
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits received			167,500
Total Additions			50,838,222
Deductions:			
Gain on disposal of assets per financial	401		
statements	400		
Dividends not taxable under section 83	402	To	60 060 740
Capital cost allowance from Schedule 8	403	<u>T8</u>	60,268,749
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10 CEC	405	<u>T10</u>	948,726
Allowable business investment loss	406		
	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411	T40	0.007.504
Tax reserves end of year	413	<u>T13</u>	3,227,504
Reserves from financial statements - balance at	414	<u>T13</u>	5,371,304
beginning of year			
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305	<b> </b>	
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the			
nature of the item)			
Interest capitalized for accounting deducted for	390		
tax Capital Lease Payments	201		
Capital Lease Payments	391	<u> </u>	

Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
	395		
	396		
	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	70,416,283
N== N== = = = = = = = = = = = = = = = =			
NET INCOME FOR TAX PURPOSES		calculated	11,047,405
Charitable donations	311		
Taxable dividends received under section 112 or	320		
Non-capital losses of preceding taxation years from	331	<u>T4</u>	0
Schedule 7-1 Net-capital losses of preceding taxation years	332	_	
(Please show calculation)	002		
Limited partnership losses of preceding taxation years from Schedule 4	335		
DECUMATORY TAYAR: T :::COM		1 1 2 2	44.047.467
REGULATORY TAXABLE INCOME		calculated	11,047,405



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

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

Non-Capital Loss Carry Forward Deduction	Working Paper Reference	Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	0		0
				0
Other Adjustments Add (+) Deduct (-)	<u>T1</u>	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	<u>T1</u>	0		0
Balance available for use post Test Year	calculated	0	0	0

Net Capital Loss Carry Forward Deduction		Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	0		0
				0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0



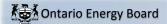
Schedule 8 CCA - Test Year

Class	Class Description	Working Paper Reference	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA		UCC End of Test Year
1	Distribution System - post 1987	<u>B8</u>	\$ 185,408,275			\$ 185,408,275	\$ -	\$ 185,408,275	4%	\$ 7,416,331		\$ 177,991,944
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>B8</u>	\$ 23,958,201	3,085,755		\$ 27,043,956	\$ 1,542,878	\$ 25,501,079	6%	\$ 1,530,065		\$ 25,513,892
2	Distribution System - pre 1988	<u>B8</u>	\$ 59,690,568			\$ 59,690,568	\$ -	\$ 59,690,568	6%	\$ 3,581,434		\$ 56,109,134
8	General Office/Stores Equip	<u>B8</u>	\$ 7,909,026	4,688,193		\$ 12,597,219	\$ 2,344,097	\$ 10,253,123	20%	\$ 2,050,625		\$ 10,546,595
10	Computer Hardware/ Vehicles	<u>B8</u>	\$ 5,105,216	1,289,703		\$ 6,394,919	\$ 644,852	\$ 5,750,068	30%	\$ 1,725,020		\$ 4,669,899
10.1	Certain Automobiles	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	<u>B8</u>	\$ 4,247,308	5,746,639		\$ 9,993,947	\$ 2,873,320	\$ 7,120,628	100%	\$ 7,120,628		\$ 2,873,320
	Lease # 1	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
	Lease #2	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
	Lease # 3	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than BI	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	8%	\$ -		\$ -
	Fibre Optic Cable	<u>B8</u>	\$ 327,084			\$ 327,084	\$ -	\$ 327,084	12%	\$ 39,250		\$ 287,834
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>B8</u>	\$ 14,376			\$ 14,376	\$ -	\$ 14,376	45%	\$ 6,469		\$ 7,907
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>B8</u>	\$ 404,349,210	55,468,861		\$ 459,818,071	\$ 27,734,431	\$ 432,083,640	8%	\$ 34,566,691		\$ 425,251,380
50	Data Network Infrastructure Equipment - post Mar 2007	<u>B8</u>	\$ 1,689,577	3,067,144		\$ 4,756,721	\$ 1,533,572	\$ 3,223,149	55%	\$ 1,772,732		\$ 2,983,989
52	Computer Hardware and system software	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
3	Building - pre 1988		\$ 9,190,094			\$ 9,190,094	\$ -	\$ 9,190,094	5%	\$ 459,505		\$ 8,730,589
			\$ -			\$ -	\$ -	\$ -	10%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -				Ψ	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$
	TOTAL	•	\$ 701,888,934	\$ 73,346,295	\$ -	\$ 775,235,229	\$ 36,673,148	\$ 738,562,082		\$ 60,268,749	<u>T1</u>	\$ 714,966,480



#### Schedule 10 CEC - Test Year

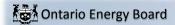
Cumulative Eligible Capital				<u>B10</u>	13,270,737
Additions Cost of Eligible Capital Property Acquired during Test Year		376,655			
Other Adjustments		0			
	Subtotal	376,655	x 3/4 =	282,491	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	е	0	x 1/2 =	0	
			=	282,491	282,491
Amount transferred on amalgamation or wind-up of subsidiary		0			0
	Subtotal			-	13,553,228
<u>Deductions</u>					
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year		0			
Other Adjustments		0			
	Subtotal	0	x 3/4 =	-	0
Cumulative Eligible Capital Balance					13,553,228
Current Year Deduction (Carry Forward to Tab "Test Year Taxable In	ncome")		13,553,228	x 7% =	948,726
Cumulative Eligible Capital - Closing Balance					12,604,502



#### Schedule 13 Tax Reserves - Test Year

#### **Continuity of Reserves**

_					Test Year A	Test Year Adjustments					
Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	B13	0		0				1 0			1
Tax Reserves Not Deducted for accounting purposes	<u> </u>	0	l .	U						1	1
Reserve for doubtful accounts ss. 20(1)(I)	B13	3,227,504	l	3,227,504		0	0	3,227,504	T		
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0,227,004		0,221,004				0,227,004		0	
Reserve for unpaid amounts ss. 20(1)(n)	B13	0		0				0		0	
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0				0		0	
Other tax reserves	B13	0		0				0		0	
Other tax reserves	<u> </u>	0		0				0		0	
		0		0				0		0	
Total		3,227,504	0	3,227,504	<u>T1</u>	0	0	3,227,504	<u>T1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	<u>B13</u>	0		0				0		0	
General reserve for bad debts	<u>B13</u>	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	<u>B13</u>	0		0				0		0	
- Medical and Life Insurance	<u>B13</u>	0		0				0		0	
-Short & Long-term Disability	<u>B13</u>	0		0				0		0	
-Accmulated Sick Leave	<u>B13</u>	0		0				0		0	
- Termination Cost	<u>B13</u>	0		0				0		0	
- Other Post-Employment Benefits	<u>B13</u>	0		0				0		0	
Provision for Environmental Costs	<u>B13</u>	0		0				0		0	
Restructuring Costs	<u>B13</u>	0		0				0		0	
Accrued Contingent Litigation Costs	B13	0		0				0		0	
Accrued Self-Insurance Costs	B13	0		0				0		0	
Other Contingent Liabilities	<u>B13</u>	1,543,242		1,543,242				1,543,242		0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>B13</u>	0		0				0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>B13</u>	0		0				0		0	
Other	<u>B13</u>	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		5,371,304	0	5,371,304	<u>T1</u>	0	0	5,371,304	<u>T1</u>	0	0



Version

1.0

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2015-0004
Name and Title	Geoff Simpson, Chief Financial Officer
	-
Phone Number	613-738-5499
Email Address	geoffsimpson@hydroottawa.com
Date	Settement - Test Year - 2017
Last COS Re-based Year	2012

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

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

#### Instructions

#### Purpose

The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab T0 and is based on the inputs on the other tabs.

Tab S Summary is a summary of the amounts to be transferred to the Revenue Requirement Workform. The Revenue Requirement Workform is on tab 3 of the Revenue Requirement Workform.

#### Methodology

To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs  ${\sf H1}$  to  ${\sf H13}$ .
- 2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year). Inputs should include:
  - non-deductible expenses (Schedule 1 B1 and T1)
  - capital additions (Schedule 8 B8 and T8)
  - cumulative eligible expenditures (Schedule 10 B10 and T10)
  - non-deductible reserves (Schedule 13 B13 and T13)
- 3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab T0 is reasonable.

#### Other Notes

s

Tabs  $\ensuremath{\text{H1}}$  to  $\ensuremath{\text{H13}}$  relate to the Historical Year.

Tabs B1 to B13 relate to the Bridge Year.

Tabs T1 to T13 relate to the Test Year.

The amounts on tabs H1 to H13 should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab A.

e On tab "A. Data Input Sheet", input the "Rate Base" amount and "Return on Rate Base" amounts.

For the 2016 Application, the "Test Year" is 2016, the "Historical Year" is 2014, and the "Bridge Year" is 2015.



1. Info

S. Summary

A. Data Input Sheet

**B. Tax Rates & Exemptions** 

Historical Year Ho - PILs, Tax Provision Historical Year

H1 - Adj. Taxable Income Historical Year

H4 - Schedule 4 Loss Carry Forward Historical Year

H8 - Schedule 8 Historical'!A1

<u>H10 - Schedule 10 CEC Historical Year</u> <u>H13 - Schedule 13 Tax Reserves Historical</u>

Bridge Year <u>B0 - PILs,Tax Provision Bridge Year</u>

B1 - Adj. Taxable Income Bridge Year

B4 - Schedule 4 Loss Carry Forward Bridge Year

<u>B8 - Schedule 8 CCA Bridge Year</u> <u>B10 - Schedule 10 CEC Bridge Year</u>

B13 - Schedule 13 Tax Reserves Bridge Year

Test Year To PILs, Tax Provision Test Year

T1 Taxable Income Test Year

T4 Schedule 4 Loss Carry Forward Test Year

T8 Schedule 8 CCA Test Year
T10 Schedule 10 CEC Test Year
T13 Schedule 13 Reserve Test Year

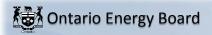
1

No inputs required on this worksheet.

#### Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

Item	Working Paper Reference	
Adjustments required to arrive at taxable income Test Year - Payments in Lieu of Taxes (PILs) Test Year - Grossed-up PILs Federal Tax Rate Ontario Tax Rate	as below	-21,165,928 2,671,102 3,634,152 15.0% 11.5%
Calculation of Adjustments required to arrive at Taxable Income Regulatory Income (before income taxes) Taxable Income Difference	<u>T1</u> <u>T1</u> calculated	31,971,974 10,806,045 -21,165,928 as above



Rate Base		s <b>\$</b>	869,749,016		
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	т \$	34,789,961	W = S * T	
Deemed Long Term Debt %	56.00%	υ \$	487,059,449	X = S * U	
Deemed Equity %	40.00%	v \$	347,899,606	Y = S * V	
Short Term Interest Rate	2.16%	z \$	751,463	AC = W * Z	
Long Term Interest	3.59%	АА \$	17,461,081	AD = X * AA	
Return on Equity (Regulatory Income)	9.19%	АВ \$	31,971,974	AE = Y * AB	<u>T1</u>
Return on Rate Base		\$	50,184,518	AF = AC + AD +	AE

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

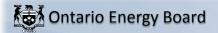
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?



Tax Rates Federal & Provincial As of June 15, 2015	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Federal income tax					
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%
Federal & Ontario Small Business					
Federal small business threshold	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%

- Notes

  1. The Ontario Energy Board's proxy for taxable capital is rate base.
- 2. If taxable capital exceds \$15 million the maximum tax rates apply.
- 3. If taxable capital is below \$10 million the minimum tax rates apply.
- 4. Where taxable capital is between \$10 million and \$15 million, the tax rate will be calculated.



### PILs Tax Provision - Historical Year

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

Regulatory Taxable Income Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%) Federal tax rate (Maximum 15%) Combined tax rate (Maximum 26.5%)

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Historical Year

**Wires Only** 

11.50%

15.00%

С

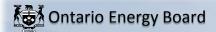
-\$ 6,256,777 **A** 

26.50% M = K + L

-\$ 1,658,046 E = A \* D

G \$ - H = F + G

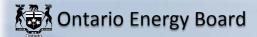
\$ - I = H + E



### **Adjusted Taxable Income - Historical Year**

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	Α	27,637,000		27,637,000
Additions:				, , , , , , , , , , , , , , , , , , , ,
Interest and penalties on taxes	103	5,000		5,000
Amortization of tangible assets	104	38,416,273		38.416.273
Amortization of intangible assets	106	00,110,210		0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			C
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,013,053		1,013,053
Charitable donations	112	1,010,000		.,,
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible club dues and rees  Non-deductible meals and entertainment expense	121	75,000		75,000
Non-deductible automobile expenses	121	75,000		75,000
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	123			0
Tax reserves deducted in prior year	124	3,227,504		3,227,504
Reserves from financial statements- balance at end of year	125	5,371,304		5,371,304
Soft costs on construction and renovation of buildings	120	5,371,304		5,371,304
,	205			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	208			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	_			0
Gain on settlement of debt	220 226			0
Non-deductible advertising				
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			_
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property  Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	236 237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	290			0
Pensions	291	600,000		600,000
Non-deductible penalties	293	000,000		000,000
Non-deductible penalites	293			0
	295			0
ARO Accretion expense				(
Capital Contributions Received (ITA 12(1)(x))				C
Lease Inducements Received (ITA 12(1)(x))				C
Deferred Revenue (ITA 12(1)(a))				C
Prior Year Investment Tax Credits received				C
Current Year Investment Tax Credits received		182,500		182,500

mpairment charge				0
				(
				(
				(
				C
Total Additions		48,890,634	0	48,890,634
	•	, , ,		
Deductions:				
Gain on disposal of assets per financial statements	401			C
Dividends not taxable under section 83	402			(
Capital cost allowance from Schedule 8	403	71,086,230		71,086,230
Terminal loss from Schedule 8	404			C
Cumulative eligible capital deduction from Schedule 10	405	998,873		998,873
Allowable business investment loss	406			C
Deferred and prepaid expenses	409			(
Scientific research expenses claimed in year	411			C
Tax reserves claimed in current year	413	3,227,504		3,227,504
Reserves from financial statements - balance at beginning of year	414	5,371,304		5,371,304
Contributions to deferred income plans	416	600,000		600,000
Book income of joint venture or partnership	305	, i		C
Equity in income from subsidiary or affiliates	306			C
Other deductions: (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390	1,427,000		1,427,000
Capital Lease Payments	391	, ,		C
Non-taxable imputed interest income on deferral and variance accounts	392			C
	393			C
	394			C
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				C
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				C
Deferred Revenue - ITA 20(1)(m) reserve				C
Principal portion of lease payments				C
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				C
Tax credits accrued for in current year & deducted in financials in current year				C
·				C
				C
				C
				C
				C
				C
Total Deductions		82,710,911	0	82,710,911
		, , , , , , , , , , , , , , , , , , ,		, ,
Net Income for Tax Purposes		-6,183,277	0	-6,183,277
		·		
Charitable donations from Schedule 2	311	73,500		73,500
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	,		(
Non-capital losses of preceding taxation years from Schedule 4	331			(
				-
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and calculation in Manager's summary</i> )	332			(
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and	332 335			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)				(



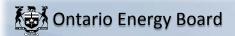
### Schedule 7-1 Loss Carry Forward - Historical

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

Non-Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance	
Actual Historical	0		0	1
		Non		l

<u>B4</u>

<u>B4</u>



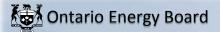
#### Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non- Distribution Portion	UCC Regulated Historical Year
1	Distribution System - post 1987	185,408,275		185,408,275
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	23,958,201		23,958,201
2	Distribution System - pre 1988	59,690,568		59,690,568
8	General Office/Stores Equip	7,909,026		7,909,026
10	Computer Hardware/ Vehicles	5,105,216		5,105,216
10.1	Certain Automobiles			0
12	Computer Software	4,247,308		4,247,308
13 <sub>1</sub>	Lease # 1			0
13 2	Lease #2			0
13 <sub>3</sub>	Lease # 3			0
13 4	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable	327,084		327,084
43.1	Certain Energy-Efficient Electrical Generating Equipment	·		0
43.2	Certain Clean Energy Generation Equipment	0		0
45	Computers & Systems Software acq'd post Mar 22/04	14,376		14,376
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	404,349,210		404,349,210
50	Data Network Infrastructure Equipment - post Mar 2007	1,689,577		1,689,577
52	Computer Hardware and system software			0
95	CWIP			0
3	Building - pre 1988	9,190,094		9,190,094
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	701,888,934	0	701,888,934



### Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				1,219,059
Additions Cost of Eligible Capital Property Acquired during Test Year	17,400,735			
Other Adjustments	0			
Subtotal	17,400,735	x 3/4 =	#######	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
		:	#######	13,050,551
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			_ _	14,269,610
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				14,269,610
Current Year Deduction		14,269,610	x 7% =	998,873
Cumulative Eligible Capital - Closing Balance				13,270,737



B13 B13 B13 B13 B13

B13

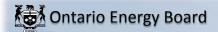
<u>B13</u>

B13 B13

#### Schedule 13 Tax Reserves - Historical

#### **Continuity of Reserves**

Description	Historical Balance as	Non-Distribution Eliminations	Utility Only
<u>.</u>	per tax returns		, ,
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting	nurnoses		0
Reserve for doubtful accounts ss. 20(1)(I)	3,227,504		3,227,504
Reserve for goods and services not delivered	5,221,504		5,227,304
ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
			0
Total	3,227,504	0	3,227,504
Total	0,221,001		0,227,004
Financial Statement Reserves (not deductible	le for Tax Purposes)		
General Reserve for Inventory Obsolescence			0
(non-specific)			0
General reserve for bad debts	3,828,062		3,828,062
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities	1,543,242		1,543,242
Bonuses Accrued and Not Paid Within 180			0
Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not			0
Paid Within 3 Taxation Years ss. 78(1)			ŭ
Other			0
			0
			0
Total	5,371,304	0	5,371,304



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

**Regulatory Taxable Income** 

Combined Tax Rate and PILs Effective Ontario Tax Rate

Federal tax rate (Maximum 15%)

Combined tax rate

11.50% **B** 

15.00% **C** 26.50% **D** = **B** + **C** 

Reference

**Wires Only** 

11,047,405 **A** 

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Bridge Year

#### 

\$ 2,760,062 I = H + E

#### Note:

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



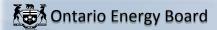
### Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	Α		30,625,466
	•		
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		40,378,861
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	3,227,504
Reserves from financial statements- balance at end of year	126	B13	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		



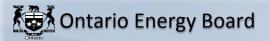
### Adjusted Taxable Income - Bridge Year

Other Additions			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit	200		
Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		000,000
Tion addedible perialities			
	294		
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
			107 500
Current Year Investment Tax Credits Received			167,500
Total Additions			50,838,222
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	B8	60,268,749
Terminal loss from Schedule 8	404		,, -
Cumulative eligible capital deduction from	405	B10	948,726
Schedule 10			0.0,
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	<u>B13</u>	3,227,504
Reserves from financial statements - balance	414	<u>B13</u>	5,371,304
at beginning of year  Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		233,300
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the nature of the item)			



### Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	70,416,283
Not be a second for Toro Borros		calculated	44 047 405
Net Income for Tax Purposes Charitable donations from Schedule 2	311	Calculated	11,047,405
	311		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	<u>B4</u>	0
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and calculation in Manager's summary</i> )	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	11,047,405



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

### Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)	<u>B1</u>	0
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year	<u>B1</u>	0
Balance available for use post Bridge Year	calculated	0

<u>T4</u>

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	calculated	0

**T**4



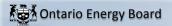
#### Schedule 8 CCA - Bridge Year

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CC	A	UCC End of Bridge Year
	Distribution System - post 1987	<u>H8</u>	\$ 185,408,275			\$ 185,408,275	\$ -	\$ 185,408,275	4%	\$ 7,416,33	1	\$ 177,991,944
	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>H8</u>	\$ 23,958,201	\$ 3,085,755		\$ 27,043,956	\$ 1,542,878	\$ 25,501,079	6%	\$ 1,530,06	5	\$ 25,513,892
2	Distribution System - pre 1988	<u>H8</u>	\$ 59,690,568			\$ 59,690,568	\$ -	\$ 59,690,568	6%	\$ 3,581,43	.4	\$ 56,109,134
8	General Office/Stores Equip	<u>H8</u>	\$ 7,909,026	\$ 4,688,193		\$ 12,597,219	\$ 2,344,097	\$ 10,253,123	20%	\$ 2,050,62	.5	\$ 10,546,595
10	Computer Hardware/ Vehicles	<u>H8</u>	\$ 5,105,216	\$ 1,289,703		\$ 6,394,919	\$ 644,852	\$ 5,750,068	30%	\$ 1,725,02	.0	\$ 4,669,899
10.1	Certain Automobiles	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	<u>H8</u>	\$ 4,247,308	\$ 5,746,639		\$ 9,993,947	\$ 2,873,320	\$ 7,120,628	100%	\$ 7,120,62	.8	\$ 2,873,320
13 1	Lease # 1	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 2	Lease #2	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 3	Lease # 3	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	<u>H8</u>				\$ -	\$ -	\$ -	8%	\$ -		\$ -
42	Fibre Optic Cable	<u>H8</u>	\$ 327,084			\$ 327,084	\$ -	\$ 327,084	12%	\$ 39,25	0	\$ 287,834
43.1	Certain Energy-Efficient Electrical Generating Equipment	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>H8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>H8</u>	\$ 14,376			\$ 14,376	\$ -	\$ 14,376	45%	\$ 6,46	.9	\$ 7,907
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>H8</u>	\$ 404,349,210	\$ 55,468,861		\$ 459,818,071	\$ 27,734,431	\$ 432,083,640	8%	\$ 34,566,69	4	\$ 425,251,380
50	Data Network Infrastructure Equipment - post Mar 2007	<u>H8</u>	\$ 1,689,577	\$ 3,067,144		\$ 4,756,721	\$ 1,533,572	\$ 3,223,149	55%	\$ 1,772,73	.2	\$ 2,983,989
52	Computer Hardware and system software	<u>H8</u>				\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
3	Building - pre 1988		\$ 9,190,094			\$ 9,190,094	\$ -	\$ 9,190,094	5%	\$ 459,50	5	\$ 8,730,589
						\$ -	\$ -	\$ -	10%	\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
	TOTAL		\$ 701,888,934	\$ 73,346,295	\$ -	\$ 775,235,229	\$ 36,673,148	\$ 738,562,082		\$ 60,268,74	.9 <u>B1</u>	\$ 714,966,480



### Schedule 10 CEC - Bridge Year

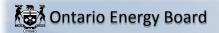
Cumulative Eligible Capital		ı	Reference <u>H10</u>	13,270,737
Additions  Cost of Eligible Capital Property Acquired during Test Year	376,655			
	· ·			
Other Adjustments	0			
Subtotal	376,655	x 3/4 =	282,491	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
		=	282,491	282,491
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			-	13,553,228
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				13,553,228
Current Year Deduction		13,553,228	x 7% =	948,726
Cumulative Eligible Capital - Closing Balance				12,604,502



#### Schedule 13 Tax Reserves - Bridge Year

#### **Continuity of Reserves**

_						Bridge Year Adjustments					
Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Bridge Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(I)	<u>H13</u>	3,227,504		3,227,504				3,227,504		0	
Reserve for goods and services not delivered ss. 20(1)(m)	<u>H13</u>	0		0					<u>T13</u>	0	
Reserve for unpaid amounts ss. 20(1)(n)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Debt & Share Issue Expenses ss. 20(1)(e)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other tax reserves	<u>H13</u>	0		0				0	T13	0	
		0		0				0		0	
Total		3,227,504	0	3,227,504	<u>B1</u>	0	0	3,227,504	<u>B1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	<u>H13</u>	0		0					<u>T13</u>	0	
General reserve for bad debts	<u>H13</u>	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	<u>H13</u>	0		0					<u>T13</u>	0	
- Medical and Life Insurance	<u>H13</u>	0		0					<u>T13</u>	0	
-Short & Long-term Disability	<u>H13</u>	0		0				0	<u>T13</u>	0	
-Accmulated Sick Leave	<u>H13</u>	0		0				0	<u>T13</u>	0	
- Termination Cost	<u>H13</u>	0		0				0	<u>T13</u>	0	
- Other Post-Employment Benefits	<u>H13</u>	0		0				0	<u>T13</u>	0	
Provision for Environmental Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Restructuring Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Accrued Contingent Litigation Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Accrued Self-Insurance Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other Contingent Liabilities	<u>H13</u>	1,543,242		1,543,242				1,543,242	<u>T13</u>	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>H13</u>	0		0				0	<u>T13</u>	0	ı
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other	<u>H13</u>	0		0				0	T13	0	
		0		0				0		0	
		0		0				0		0	
Total	•	5,371,304	0	5,371,304	<u>B1</u>	0	0	5,371,304	<u>B1</u>	0	0



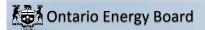
### **PILs Tax Provision - Test Year**

Regulatory Taxable Income			<u>T1</u>	\$ 10,806,045 <b>A</b>
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%) Federal tax rate (Maximum 15%) Combined tax rate (Maximum 26.5%)	11.50% 15.00%	B C	26.50% <b>D = B + C</b>
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits				\$ 2,863,602   E = A * D   F   F   G   F   G   F   F   F   F   F
Corporate PILs/Income Tax Provis		73.50%		\$ 2,671,102   I = H + E
Corporate PILs/Income Tax Provisio  Income Tax (grossed-up)	n Gross up	73.30%	J	\$ 963,050 K = J * I \$ 3,634,152 L = K + I <u>S. Su</u>

**Wires Only** 

#### Note:

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



#### Taxable Income - Test Year

Taxable Income Test Teal		
	Work Pap Refere	er Taxable
Net Income Before Taxes	<u>A</u>	31,971,974
	-	

Interest and penalties on taxes  Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489  Amortization of intangible assets	103		5,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489 Amortization of intangible assets	104		5,000
2-4 ADJUSTED ACCOUNTING DATA P489 Amortization of intangible assets			
			43,558,281
2-4 ADJUSTED ACCOUNTING DATA P490	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		1,013,030
Taxable Capital Gains	113		
Political Donations	114		_
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on	118		
financial statements	440		
Capitalized interest  Non-deductible club dues and fees	119 120		
Non-deductible meals and entertainment	121		75,000
expense	400		,
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves beginning of year	125	<u>T13</u>	3,227,504
Reserves from financial statements- balance at end of year	126	<u>T13</u>	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		

Amounts received in respect of qualifying			
environment trust per paragraphs 12(1)(z.1) and	237		
12(1)(z.2)			
Other Additions: (please explain in detail the nature of the item)			
Interest Expensed on Capital Leases	290		
·			
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
	296		
	297		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits received			192,500
Total Additions			54,042,642
Deductions:			34,042,042
Gain on disposal of assets per financial			
statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	<u>T8</u>	65,124,596
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from	405	<u>T10</u>	885,167
Schedule 10 CEC		110	000,107
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves end of year	413	<u>T13</u>	3,227,504
Reserves from financial statements - balance at beginning of year	414	<u>T13</u>	5,371,304
Contributions to deferred income plans	416		
Book income of joint venture or partnership	305		600,000
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the	550		
nature of the item)			
Interest capitalized for accounting deducted for	390		
tax	390		
Capital Lease Payments	391		

_			
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
	395		
	396		
	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	75,208,570
NET INCOME FOR TAX PURPOSES		calculated	10,806,045
Charitable donations	311		
Taxable dividends received under section 112 or 113	320		
Non-capital losses of preceding taxation years from Schedule 7-1	331	<u>T4</u>	C
Net-capital losses of preceding taxation years (Please show calculation)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
REGULATORY TAXABLE INCOME		calculated	10,806,045



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

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

Non-Capital Loss Carry Forward Deduction	Working Paper Reference	Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	0		0
				0
Other Adjustments Add (+) Deduct (-)	<u>T1</u>	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	<u>T1</u>	0		0
Balance available for use post Test Year	calculated	0	0	0

Net Capital Loss Carry Forward Deduction		Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	0		0
				0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0



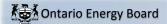
Schedule 8 CCA - Test Year

Class	Class Description	Working Paper Reference	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA	ı	UCC End of Test Year
1	Distribution System - post 1987	<u>B8</u>	\$ 177,991,944			\$ 177,991,944	\$ -	\$ 177,991,944	4%	\$ 7,119,678	\$	170,872,266
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>B8</u>	\$ 25,513,892	2,500,925		\$ 28,014,817	\$ 1,250,463	\$ 26,764,354	6%	\$ 1,605,861	\$	26,408,955
	Distribution System - pre 1988	<u>B8</u>	\$ 56,109,134			\$ 56,109,134	\$ -	\$ 56,109,134	6%	\$ 3,366,548	\$	52,742,586
8	General Office/Stores Equip	<u>B8</u>	\$ 10,546,595	5,659,176		\$ 16,205,771	\$ 2,829,588	\$ 13,376,183	20%	\$ 2,675,237	\$	13,530,534
10	Computer Hardware/ Vehicles	<u>B8</u>	\$ 4,669,899	1,035,059		\$ 5,704,958	\$ 517,530	\$ 5,187,428	30%	\$ 1,556,229	\$	4,148,729
10.1	Certain Automobiles	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$	-
12	Computer Software	<u>B8</u>	\$ 2,873,320	14,487,488		\$ 17,360,808	\$ 7,243,744	\$ 10,117,064	100%	\$ 10,117,064	\$	7,243,744
13 1	Lease #1	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -	\$	-
13 2	Lease #2	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -	\$	
13 3	Lease # 3	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -	\$	
13 4	Lease # 4	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -	\$	
14	Franchise	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -	\$	
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than BI	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	8%	\$ -	\$	-
	Fibre Optic Cable	<u>B8</u>	\$ 287,834			\$ 287,834	\$ -	\$ 287,834	12%	\$ 34,540	\$	253,294
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$	, -
43.2	Certain Clean Energy Generation Equipment	<u>B8</u>	\$ -			\$ -	\$ -	\$	50%	\$ -	\$	-
45	Computers & Systems Software acq'd post Mar 22/04	<u>B8</u>	\$ 7,907			\$ 7,907	\$ -	\$ 7,907	45%	\$ 3,558	\$	4,349
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$	-
47	Distribution System - post February 2005	<u>B8</u>	\$ 425,251,380	57,120,445		\$ 482,371,825	\$ 28,560,223	\$ 453,811,602	8%	\$ 36,304,928	\$	446,066,896
50	Data Network Infrastructure Equipment - post Mar 2007	<u>B8</u>	\$ 2,983,989	957,202		\$ 3,941,191	\$ 478,601	\$ 3,462,590	55%	\$ 1,904,424	\$	2,036,766
52	Computer Hardware and system software	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$	-
95	CWIP	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$	-
3	Building - pre 1988		\$ 8,730,589			\$ 8,730,589	\$ -	\$ 8,730,589	5%	\$ 436,529	\$	8,294,060
			\$ -			\$ -	\$ -	\$ -	10%	\$ -	S	, -
			\$ -			\$ -	\$ -	\$	0%	\$ -	\$	-
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$	, -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$	
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$	
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$	
,			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$	-
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$	, -
			\$ -	_		\$ -	\$ -	\$ -	0%	\$ -	\$	
	TOTAL		\$ 714,966,480	\$ 81,760,295	\$ -	\$ 796,726,775	\$ 40,880,148	\$ 755,846,628		\$ 65,124,596	<u>T1</u> \$	731,602,180



### Schedule 10 CEC - Test Year

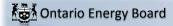
Cumulative Eligible Capital				<u>B10</u>	12,604,502	
Additions Cost of Eligible Capital Property Acquired during Test Year		54,317				
Other Adjustments		0				
	Subtotal	54,317	x 3/4 =	40,738		
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	e	0	x 1/2 =	0		
			=	40,738	40,738	
Amount transferred on amalgamation or wind-up of subsidiary		0			0	
	Subtotal				12,645,240	
<u>Deductions</u>						
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year		0				
Other Adjustments		0				
	Subtotal	0	x 3/4 =		0	
Cumulative Eligible Capital Balance					12,645,240	
Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income") 12,645,240 x 7%						
Cumulative Eligible Capital - Closing Balance					11,760,073	



#### Schedule 13 Tax Reserves - Test Year

#### **Continuity of Reserves**

_			Г			Test Year Adjustments		1			
Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	B13	0		0				1 0			1
Tax Reserves Not Deducted for accounting purposes	<u> </u>	0	l .	U						1	1
Reserve for doubtful accounts ss. 20(1)(I)	B13	3,227,504	l	3,227,504		0	0	3,227,504	T		
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0,227,004		0,221,004				0,227,004		0	
Reserve for unpaid amounts ss. 20(1)(n)	B13	0		0				0		0	
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0				0		0	
Other tax reserves	B13	0		0				0		0	
Other tax reserves	<u> </u>	0		0				0		0	
		0		0				0		0	
Total		3,227,504	0	3,227,504	<u>T1</u>	0	0	3,227,504	<u>T1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	<u>B13</u>	0		0				0		0	
General reserve for bad debts	<u>B13</u>	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	<u>B13</u>	0		0				0		0	
- Medical and Life Insurance	<u>B13</u>	0		0				0		0	
-Short & Long-term Disability	<u>B13</u>	0		0				0		0	
-Accmulated Sick Leave	<u>B13</u>	0		0				0		0	
- Termination Cost	<u>B13</u>	0		0				0		0	
- Other Post-Employment Benefits	<u>B13</u>	0		0				0		0	
Provision for Environmental Costs	<u>B13</u>	0		0				0		0	
Restructuring Costs	<u>B13</u>	0		0				0		0	
Accrued Contingent Litigation Costs	B13	0		0				0		0	
Accrued Self-Insurance Costs	B13	0		0				0		0	
Other Contingent Liabilities	<u>B13</u>	1,543,242		1,543,242				1,543,242		0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>B13</u>	0		0				0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>B13</u>	0		0				0		0	
Other	<u>B13</u>	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		5,371,304	0	5,371,304	<u>T1</u>	0	0	5,371,304	<u>T1</u>	0	0



Version

1.0

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2015-0004
Name and Title	Geoff Simpson, Chief Financial Officer
Phone Number	613-738-5499
Email Address	geoffsimpson@hydroottawa.com
Date	Settement - Test Year - 2018
Last COS Re-based Year	2012

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

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

#### Instructions

#### Purpose

The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab T0 and is based on the inputs on the other tabs.

Tab S Summary is a summary of the amounts to be transferred to the Revenue Requirement Workform. The Revenue Requirement Workform is on tab 3 of the Revenue Requirement Workform.

#### Methodology

To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs  ${\sf H1}$  to  ${\sf H13}$ .
- 2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year). Inputs should include:
  - non-deductible expenses (Schedule 1 B1 and T1)
  - capital additions (Schedule 8 B8 and T8)
  - cumulative eligible expenditures (Schedule 10 B10 and T10)
  - non-deductible reserves (Schedule 13 B13 and T13)
- 3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab T0 is reasonable.

#### Other Notes

s

Tabs  $\ensuremath{\text{H1}}$  to  $\ensuremath{\text{H13}}$  relate to the Historical Year.

Tabs B1 to B13 relate to the Bridge Year.

Tabs T1 to T13 relate to the Test Year.

The amounts on tabs H1 to H13 should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab A.

e On tab "A. Data Input Sheet", input the "Rate Base" amount and "Return on Rate Base" amounts.

For the 2016 Application, the "Test Year" is 2016, the "Historical Year" is 2014, and the "Bridge Year" is 2015.



1. Info

S. Summary

A. Data Input Sheet

**B. Tax Rates & Exemptions** 

Historical Year Ho - PILs, Tax Provision Historical Year

H1 - Adj. Taxable Income Historical Year

H4 - Schedule 4 Loss Carry Forward Historical Year

H8 - Schedule 8 Historical'!A1

<u>H10 - Schedule 10 CEC Historical Year</u> <u>H13 - Schedule 13 Tax Reserves Historical</u>

Bridge Year <u>B0 - PILs,Tax Provision Bridge Year</u>

B1 - Adj. Taxable Income Bridge Year

B4 - Schedule 4 Loss Carry Forward Bridge Year

<u>B8 - Schedule 8 CCA Bridge Year</u> <u>B10 - Schedule 10 CEC Bridge Year</u>

B13 - Schedule 13 Tax Reserves Bridge Year

Test Year To PILs, Tax Provision Test Year

T1 Taxable Income Test Year

T4 Schedule 4 Loss Carry Forward Test Year

T8 Schedule 8 CCA Test Year
T10 Schedule 10 CEC Test Year
T13 Schedule 13 Reserve Test Year

1

No inputs required on this worksheet.

#### Inputs on Service Revenue Requirement Worksheet

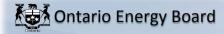
The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

Item	Working Paper Reference	
Adjustments required to arrive at taxable income	as below	-19,474,050
Test Year - Payments in Lieu of Taxes (PILs)	<u>T0</u>	3,599,306
Test Year - Grossed-up PILs	<u>T0</u>	4,897,014
Federal Tax Rate	<u>T0</u>	15.0%
Ontario Tax Rate	<u>T0</u>	11.5%
Calculation of Adjustments required to arrive at Taxable Income		00 550 005
Regulatory Income (before income taxes)	<u>T1</u>	33,556,335
Taxable Income	<u>T1</u>	14,082,285
Difference	calculated	-19.474.050 as abov



Rate Base		s <b>\$</b>	912,849,158		
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	т \$	36,513,966	W = S * T	
Deemed Long Term Debt %	56.00%	υ \$	511,195,528	X = S * U	
Deemed Equity %	40.00%	v \$	365,139,663	Y = S * V	
Short Term Interest Rate	2.16%	z \$	788,702	AC = W * Z	
Long Term Interest	3.65%	аа \$	18,653,525	AD = X * AA	
Return on Equity (Regulatory Income)	9.19%	АВ \$	33,556,335	AE = Y * AB	<u>T1</u>
Return on Rate Base		\$	52,998,562	AF = AC + AD + A	AE

Questions that must be answered	Historical	Bridge	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends?  If Yes, please describe what was the tax treatment in the manager's summary.	Yes	Yes	Yes
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No



Tax Rates Federal & Provincial As of June 15, 2015	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Federal income tax	00.000/	00.000/	00.000/	00.000/	00 000/
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%
Federal & Ontario Small Business Federal small business threshold	500,000	500,000	500,000	500,000	500.000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000
	,	,	,	,	,
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%

- Notes

  1. The Ontario Energy Board's proxy for taxable capital is rate base.
- 2. If taxable capital exceds \$15 million the maximum tax rates apply.
- 3. If taxable capital is below \$10 million the minimum tax rates apply.
- 4. Where taxable capital is between \$10 million and \$15 million, the tax rate will be calculated.



### PILs Tax Provision - Historical Year

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

Regulatory Taxable Income Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%) Federal tax rate (Maximum 15%) Combined tax rate (Maximum 26.5%)

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Historical Year

**Wires Only** 

\$ 11,047,405 **A** 

11.50%

15.00%

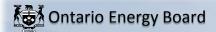
С

26.50% M = K + L

\$ 2,927,562 E = A \* D

\$ 167,500 G \$ 167,500 H = F + G

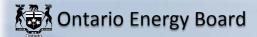
\$ 2,760,062 I = H + E



### **Adjusted Taxable Income - Historical Year**

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	Α	30,625,466		30,625,466
Additions:		,,		
Interest and penalties on taxes	103	5,000		5,000
Amortization of tangible assets	104	40,378,861		40,378,861
Amortization of intangible assets	106	-,,-		0
Recapture of capital cost allowance from Schedule 8	107			C
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,013,053		1,013,053
Charitable donations	112	1,010,000		1,010,000
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
	120	75,000		75,000
Non-deductible meals and entertainment expense	121	75,000		75,000
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans		0.007.504		0.007.504
Tax reserves deducted in prior year	125	3,227,504		3,227,504
Reserves from financial statements- balance at end of year	126	5,371,304		5,371,304
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			C
Gain on settlement of debt	220			C
Non-deductible advertising	226			C
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			o
Other Additions	•			•
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292	600,000		600,000
Non-deductible penalties	293	000,000		0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				
Lease Inducements Received (ITA 12(1)(x))				
Deferred Revenue (ITA 12(1)(a))				,
Prior Year Investment Tax Credits received				-
Current Year Investment Tax Credits received	<del>                                     </del>	167,500		167,500
Outfork Took investificit Tax Ofculs fectived	1	107,500		107,500

mpairment charge				(
1				(
Total Additions		50,838,222	0	50,838,222
Deductions:				
Gain on disposal of assets per financial statements	401			
Dividends not taxable under section 83	402			
Capital cost allowance from Schedule 8	403	60,268,749		60,268,74
Terminal loss from Schedule 8	404			
Cumulative eligible capital deduction from Schedule 10	405	948,726		948,72
Allowable business investment loss	406			
Deferred and prepaid expenses	409			
Scientific research expenses claimed in year	411	0.007.504		
Tax reserves claimed in current year	413	3,227,504		3,227,504
Reserves from financial statements - balance at beginning of year	414	5,371,304		5,371,304
Contributions to deferred income plans	416	600,000		600,000
Book income of joint venture or partnership	305			(
Equity in income from subsidiary or affiliates	306			(
Other deductions: (Please explain in detail the nature of the item)				
Interest assistalized for association deducted for toy	200			
Interest capitalized for accounting deducted for tax  Capital Lease Payments	390 391			
Non-taxable imputed interest income on deferral and variance accounts	392			
Non-taxable imputed interest income on deferral and variance accounts	393			
	394			
ARO Payments - Deductible for Tax when Paid	337			
ITA 13(7.4) Election - Capital Contributions Received				(
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				
Deferred Revenue - ITA 20(1)(m) reserve				(
Principal portion of lease payments				(
Lease Inducement Book Amortization credit to income				(
Financing fees for tax ITA 20(1)(e) and (e.1)				(
Tax credits accrued for in current year & deducted in financials in current year				(
				(
				(
				(
				(
				(
				(
Total Deductions		70,416,283	0	70,416,283
Net Income for Tax Purposes		11,047,405	0	11,047,405
Charitable donations from Schedule 2	311	0		
Faxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			(
Non-capital losses of preceding taxation years from Schedule 4	331			
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and				
calculation in Manager's summary)	332			(
imited partnership losses of preceding taxation years from Schedule 4	335			(
· · · · · · · · · · · · · · · · · · ·				
TAXABLE INCOME		11,047,405	0	11,047,40



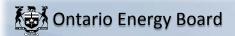
### Schedule 7-1 Loss Carry Forward - Historical

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

Non-Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance	
Actual Historical	0		0	1
		Non		l

<u>B4</u>

<u>B4</u>



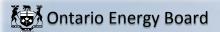
### Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non- Distribution Portion	UCC Regulated Historical Year
	Distribution System - post 1987	177,991,944		177,991,944
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	25,513,892		25,513,892
2	Distribution System - pre 1988	56,109,134		56,109,134
8	General Office/Stores Equip	10,546,595		10,546,595
10	Computer Hardware/ Vehicles	4,669,899		4,669,899
	Certain Automobiles			0
12	Computer Software	2,873,320		2,873,320
13 <sub>1</sub>	Lease # 1			0
13 2	Lease #2			0
13 <sub>3</sub>	Lease # 3			0
13 4	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable	287,834		287,834
43.1	Certain Energy-Efficient Electrical Generating Equipment	·		0
43.2	Certain Clean Energy Generation Equipment	0		0
45	Computers & Systems Software acq'd post Mar 22/04	7,907		7,907
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	425,251,380		425,251,380
50	Data Network Infrastructure Equipment - post Mar 2007	2,983,989		2,983,989
52	Computer Hardware and system software			0
95	CWIP			0
3	Building - pre 1988	8,730,589		8,730,589
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	714,966,480	0	714,966,480



### Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				13,270,737
Additions				
Cost of Eligible Capital Property Acquired during Test Year	376,655			
Other Adjustments	0			
Subtotal	376,655	x 3/4 =	282,491	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
		=	282,491	282,491
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			<del>-</del>	13,553,228
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				13,553,228
Current Year Deduction		13,553,228	x 7% =	948,726
Cumulative Eligible Capital - Closing Balance				12,604,502



B13 B13 B13 B13 B13 B13

B13

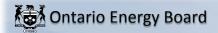
<u>B13</u>

B13 B13

### Schedule 13 Tax Reserves - Historical

### **Continuity of Reserves**

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
		<u>'</u>	
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting po	urposes		
Reserve for doubtful accounts ss. 20(1)(I)	3,227,504		3,227,504
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
			0
Total	3,227,504	0	3,227,504
Financial Statement Reserves (not deductible	for Tax Purposes)		
General Reserve for Inventory Obsolescence			
(non-specific)			0
General reserve for bad debts	3,828,062		3,828,062
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities	1.543.242		1.543.242
Bonuses Accrued and Not Paid Within 180	1,010,212		1,010,212
Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not			
Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
			0
			0
Total	5,371,304	0	5,371,304



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

**Regulatory Taxable Income** 

Combined Tax Rate and PILs

Effective Ontario Tax Rate

Federal tax rate (Maximum 15%)

Combined tax rate

**Wires Only** 

Reference B1 \$ 10,806,045 **A** 

11.50%

15.00%

В

С

26.50% **D** = **B** + **C** 

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Bridge Year

calculated \$ 2,863,602 E = A \* D

F 3 192,500 G 3 192,500 H = F + G

\$ 2,671,102 I = H + E

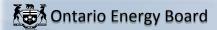
#### Note:

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



### Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working	Total for
	1251 IIIle #	Paper Reference	Regulated Utility
Income before PILs/Taxes	Α		31,971,974
[a.m.			
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		43,558,281
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	3,227,504
Reserves from financial statements- balance at end of year	126	<u>B13</u>	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		



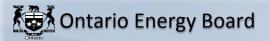
### Adjusted Taxable Income - Bridge Year

290		
291		
292		600,000
		000,000
294		
295		
		192,500
		54,042,642
401		
402		
403	<u>B8</u>	65,124,596
404		
405	<u>B10</u>	885,167
406		
409		
411		
413	<u>B13</u>	3,227,504
414	<u>B13</u>	5,371,304
416	1	600,000
305		222,000
306		
	291 292 293 294 295 295 401 401 402 403 404 406 409 411 413 414 416 305	291 292 293 294 295  295  401 401 402 403 88 404 405 810 406 409 411 413 813 414 813 416 305



### Adjusted Taxable Income - Bridge Year

for tax  Capital Lease Payments  Non-taxable imputed interest income on deferral and variance accounts	390 391 392 393 394		
Non-taxable imputed interest income on	392 393		
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease			
Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit			
to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	75,208,570
Net Income for Tax Purposes		calculated	10,806,045
Charitable donations from Schedule 2	311	Calculated	10,000,040
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	<u>B4</u>	0
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and calculation in Manager's summary</i> )	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	10,806,045



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

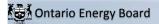
### Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)	<u>B1</u>	0
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year	<u>B1</u>	0
Balance available for use post Bridge Year	calculated	0

<u>T4</u>

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	calculated	0

**T**4



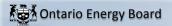
#### Schedule 8 CCA - Bridge Year

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CCA	ι	JCC End of Bridge Year
1	Distribution System - post 1987	<u>H8</u>	\$ 177,991,944			\$ 177,991,944	\$ -	\$ 177,991,944	4%	\$ 7,119,678		\$ 170,872,266
	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>H8</u>	\$ 25,513,892	\$ 2,500,925		\$ 28,014,817	\$ 1,250,463	\$ 26,764,354	6%	\$ 1,605,861		\$ 26,408,955
2	Distribution System - pre 1988	<u>H8</u>	\$ 56,109,134			\$ 56,109,134	\$ -	\$ 56,109,134	6%	\$ 3,366,548		\$ 52,742,586
	General Office/Stores Equip	<u>H8</u>	\$ 10,546,595	\$ 5,659,176		\$ 16,205,771	\$ 2,829,588	\$ 13,376,183	20%	\$ 2,675,237		\$ 13,530,534
10	Computer Hardware/ Vehicles	<u>H8</u>	\$ 4,669,899	\$ 1,035,059		\$ 5,704,958	\$ 517,530	\$ 5,187,428	30%	\$ 1,556,229		\$ 4,148,729
	Certain Automobiles	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
	Computer Software	<u>H8</u>	\$ 2,873,320	\$ 14,487,488		\$ 17,360,808	\$ 7,243,744	\$ 10,117,064	100%	\$ 10,117,064		\$ 7,243,744
13 1	Lease # 1	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 2	Lease #2	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
	Lease # 3	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
	Lease # 4	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	<u>H8</u>				\$ -	\$ -	\$ -	8%	\$ -		\$ -
	Fibre Optic Cable	<u>H8</u>	\$ 287,834			\$ 287,834	\$ -	\$ 287,834	12%	\$ 34,540		\$ 253,294
	Certain Energy-Efficient Electrical Generating Equipment	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
	Certain Clean Energy Generation Equipment	<u>H8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
	Computers & Systems Software acq'd post Mar 22/04	<u>H8</u>	\$ 7,907			\$ 7,907	\$ -	\$ 7,907	45%	\$ 3,558	Щ.	\$ 4,349
	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -	Щ.	\$ -
	Distribution System - post February 2005	<u>H8</u>	\$ 425,251,380	\$ 57,120,445		\$ 482,371,825	\$ 28,560,223	\$ 453,811,602	8%	\$ 36,304,928		\$ 446,066,896
50	Data Network Infrastructure Equipment - post Mar 2007	<u>H8</u>	\$ 2,983,989	\$ 957,202		\$ 3,941,191	\$ 478,601	\$ 3,462,590	55%	\$ 1,904,424		\$ 2,036,766
	Computer Hardware and system software	<u>H8</u>				\$ -	\$ -	\$ -	100%	\$ -	Щ.	\$ -
	CWIP	<u>H8</u>				\$ -	\$ -	\$ -		\$ -	Щ.	\$ -
3	Building - pre 1988		\$ 8,730,589			\$ 8,730,589	\$ -	\$ 8,730,589	5%	\$ 436,529		\$ 8,294,060
						\$ -	\$ -	\$ -	10%	\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -	Щ.	\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
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						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -	$\perp \perp \perp \perp$	\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
	TOTAL		\$ 714,966,480	\$ 81,760,295	\$ -	\$ 796,726,775	\$ 40,880,148	\$ 755,846,628		\$ 65,124,596	<u>B1</u>	\$ 731,602,180



### Schedule 10 CEC - Bridge Year

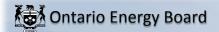
		F	Reference	
Cumulative Eligible Capital			<u>H10</u>	12,604,502
Additions				
Cost of Eligible Capital Property Acquired during Test Year	54,317			
Other Adjustments	0			
Subtotal	54,317	x 3/4 =	40,738	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
,		=	40,738	40,738
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			<del>-</del>	12,645,240
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				12,645,240
Current Year Deduction		12,645,240	x 7% =	885,167
Cumulative Eligible Capital - Closing Balance				11,760,073



#### Schedule 13 Tax Reserves - Bridge Year

#### **Continuity of Reserves**

_						Bridge Year	Adjustments				
Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Bridge Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(I)	<u>H13</u>	3,227,504		3,227,504				3,227,504		0	
Reserve for goods and services not delivered ss. 20(1)(m)	<u>H13</u>	0		0					<u>T13</u>	0	
Reserve for unpaid amounts ss. 20(1)(n)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Debt & Share Issue Expenses ss. 20(1)(e)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other tax reserves	<u>H13</u>	0		0				0	T13	0	
		0		0				0		0	
Total		3,227,504	0	3,227,504	<u>B1</u>	0	0	3,227,504	<u>B1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	<u>H13</u>	0		0					<u>T13</u>	0	
General reserve for bad debts	<u>H13</u>	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	<u>H13</u>	0		0					<u>T13</u>	0	
- Medical and Life Insurance	<u>H13</u>	0		0					<u>T13</u>	0	
-Short & Long-term Disability	<u>H13</u>	0		0				0	<u>T13</u>	0	
-Accmulated Sick Leave	<u>H13</u>	0		0				0	<u>T13</u>	0	
- Termination Cost	<u>H13</u>	0		0				0	<u>T13</u>	0	
- Other Post-Employment Benefits	<u>H13</u>	0		0				0	<u>T13</u>	0	
Provision for Environmental Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Restructuring Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Accrued Contingent Litigation Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Accrued Self-Insurance Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other Contingent Liabilities	<u>H13</u>	1,543,242		1,543,242				1,543,242	<u>T13</u>	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>H13</u>	0		0				0	<u>T13</u>	0	ı
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other	<u>H13</u>	0		0				0	T13	0	
		0		0				0		0	
		0		0				0		0	
Total	•	5,371,304	0	5,371,304	<u>B1</u>	0	0	5,371,304	<u>B1</u>	0	0



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

Regulatory Taxable Income			<u>T1</u>	\$ 14,082,285 <b>A</b>
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%) Federal tax rate (Maximum 15%) Combined tax rate (Maximum 26.5%)	11.50% 15.00%	B C	26.50% <b>D</b> = <b>B</b> + <b>C</b>
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits				\$ 3,731,806 E = A * D  F \$ 132,500 G \$ 132,500 H = F + G
Corporate PILs/Income Tax Provision	73.50%	J	\$ 3,599,306 I = H + E S. Su \$ 1,297,709 K = J * I	
Income Tax (grossed-up)	11 01055 OP	70.00%	Ü	\$ 4,897,014 L = K + I S. Su

**Wires Only** 

#### Note:

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



#### Taxable Income - Test Year

Taxable income - Test Teal		
	Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes	<u>A.</u>	33,556,335
•	•	

	T2 S1 line #		
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104		46,388,393
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		1,010,000
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves beginning of year	125	T13	3,227,504
Reserves from financial statements- balance at end of year	126	T13	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property			
vvine down or сарнаг property	236		

ļ			
Amounts received in respect of qualifying			
environment trust per paragraphs 12(1)(z.1) and	237		
12(1)(z.2)			
Other Additions: (please explain in detail the			
nature of the item) Interest Expensed on Capital Leases	200		
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		000,000
	294		
	295		
	000		
	296		
	297		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a)) Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits received			132,500
Total Additions			56,812,754
Deductions:			30,012,734
Gain on disposal of assets per financial			
statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	T8	66,246,978
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from	405	T40	0.44.040
Schedule 10 CEC	405	<u>T10</u>	841,018
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves end of year	413	<u>T13</u>	3,227,504
Reserves from financial statements - balance at	414	T12	5,371,304
beginning of year	414	<u>T13</u>	5,571,504
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the			
nature of the item)			
Interest capitalized for accounting deducted for	390		
tax			
Capital Lease Payments	391		

and variance accounts  392  393  394  395  396  397  ARO Payments - Deductible for Tax when Paid  ITA 13(7.4) Election - Capital Contributions Received  ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds  Deferred Revenue - ITA 20(1)(m) reserve Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated  76,286,80  NET INCOME FOR TAX PURPOSES  Calculated  14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4				
394 395 396 397 ARO Payments - Deductible for Tax when Paid ITA 13(7.4) Election - Capital Contributions Received ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds Deferred Revenue - ITA 20(1)(m) reserve Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated 76,286,80  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 13 Non-capital losses of preceding taxation years from Schedule 7-1 Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4	Non-taxable imputed interest income on deferral and variance accounts	392		
ARO Payments - Deductible for Tax when Paid  ITA 13(7.4) Election - Capital Contributions Received ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds Deferred Revenue - ITA 20(1)(m) reserve Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated Total Deductions  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4		393		
ARO Payments - Deductible for Tax when Paid  ITA 13(7.4) Election - Capital Contributions Received  ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds Deferred Revenue - ITA 20(1)(m) reserve Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated  76,286,80  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 13  Non-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4		394		
ARO Payments - Deductible for Tax when Paid  ITA 13(7.4) Election - Capital Contributions Received  ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds  Deferred Revenue - ITA 20(1)(m) reserve Principal portion of lease payments  Lease Inducement Book Amortization credit to income  Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  NET INCOME FOR TAX PURPOSES  Calculated  76,286,80  NET INCOME FOR TAX PURPOSES  Calculated  14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4		395		
ARO Payments - Deductible for Tax when Paid  ITA 13(7.4) Election - Capital Contributions Received  ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds  Deferred Revenue - ITA 20(1)(m) reserve  Principal portion of lease payments  Lease Inducement Book Amortization credit to income  Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated 76,286,80  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4		396		
ITA 13(7.4) Election - Capital Contributions Received ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds Deferred Revenue - ITA 20(1)(m) reserve Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated Total Deductions  Taxable dividends received under section 112 or 113 Non-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4  ITA 13(7.4) Election - Capital Contributions  Calculated  Total Deductions  Calculated Total Deductions  Calculated Total Deductions  311 320 331 T4  Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4		397		
Received ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds Deferred Revenue - ITA 20(1)(m) reserve Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated 76,286,80  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 113 Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4	ARO Payments - Deductible for Tax when Paid			
cost of Leaseholds  Deferred Revenue - ITA 20(1)(m) reserve  Principal portion of lease payments  Lease Inducement Book Amortization credit to income  Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated  76,286,80  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  Deferred Revenue - ITA 20(1)(m) reserve  Calculated  76,286,80  14,082,28  76,286,80  11,082,28  11,082,2	Received			
Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 113 Non-capital losses of preceding taxation years from Schedule 7-1 Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4  Total Deductions  calculated T6,286,80  14,082,28  Calculated T4,082,28  T4  320  331  T4  Schedule 7-1 Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4	cost of Leaseholds			
Lease Inducement Book Amortization credit to income  Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  Total Deductions  calculated  76,286,80  14,082,28  Calculated  14,082,28  1320  331  T4  Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4	Deferred Revenue - ITA 20(1)(m) reserve			
Lease Inducement Book Amortization credit to income  Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  Total Deductions  calculated  76,286,80  14,082,28  Calculated  14,082,28  1320  331  T4  Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4	Principal portion of lease payments			
Total Deductions  Calculated 76,286,80  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335	Lease Inducement Book Amortization credit to			
Total Deductions  Calculated 76,286,80  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335	Financing fees for tax ITA 20(1)(e) and (e.1)			
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  331  T4	Total Deductions		calculated	76,286,804
Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  331  T4	NET INCOME FOR TAX PURPOSES		calculated	14 082 285
Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  332  (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4	NET INCOME FOR TAX FOR OSES		calculated	14,002,203
113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  320  T4  331  T4  332  (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4	Charitable donations	311		
Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  331  T4  332  (Please show calculation)  James Schedule 4  335		320		
Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335	Non-capital losses of preceding taxation years from Schedule 7-1	331	<u>T4</u>	0
years from Schedule 4		332		
REGULATORY TAXABLE INCOME Calculated 14,082,28		335		
REGULATORY TAXABLE INCOME calculated 14,082,28				
	REGULATORY TAXABLE INCOME		calculated	14,082,285



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

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

Non-Capital Loss Carry Forward Deduction	Working Paper Reference	Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	0		0
				0
Other Adjustments Add (+) Deduct (-)	<u>T1</u>	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	<u>T1</u>	0		0
Balance available for use post Test Year	calculated	0	0	0

Net Capital Loss Carry Forward Deduction		Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	0		0
				0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0



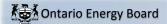
Schedule 8 CCA - Test Year

Class	Class Description	Working Paper Reference	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA		UCC End of Test Year
1	Distribution System - post 1987	<u>B8</u>	\$ 170,872,266			\$ 170,872,266	\$ -	\$ 170,872,266	4%	\$ 6,834,891		\$ 164,037,376
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	B8	\$ 26,408,955	2,929,713		\$ 29,338,668	\$ 1,464,857	\$ 27,873,812	6%	\$ 1,672,429		\$ 27,666,240
2	Distribution System - pre 1988	<u>B8</u>	\$ 52,742,586			\$ 52,742,586	\$ -	\$ 52,742,586	6%	\$ 3,164,555		\$ 49,578,031
8	General Office/Stores Equip	<u>B8</u>	\$ 13,530,534	4,303,997		\$ 17,834,531	\$ 2,151,999	\$ 15,682,533	20%	\$ 3,136,507		\$ 14,698,025
10	Computer Hardware/ Vehicles	<u>B8</u>	\$ 4,148,729	1,451,508		\$ 5,600,237	\$ 725,754	\$ 4,874,483	30%	\$ 1,462,345		\$ 4,137,892
10.1	Certain Automobiles	<u>B8</u>	\$ -			\$ -	\$ -	\$	30%	\$ -		\$ -
12	Computer Software	<u>B8</u>	\$ 7,243,744	4,427,066		\$ 11,670,810	\$ 2,213,533	\$ 9,457,277	100%	\$ 9,457,277		\$ 2,213,533
	Lease # 1	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
	Lease #2	<u>B8</u>	\$ -			\$ -	\$ -	\$		\$ -		\$ -
	Lease # 3	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>B8</u>	\$ -			\$ -	\$ -	\$		\$ -		\$ -
14	Franchise	<u>B8</u>	\$ -			\$ -	\$ -	\$		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bl	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	8%	\$ -		\$ -
	Fibre Optic Cable	<u>B8</u>	\$ 253,294			\$ 253,294	\$ -	\$ 253,294	12%	\$ 30,395		\$ 222,898
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>B8</u>	\$ 4,349			\$ 4,349	\$ -	\$ 4,349	45%	\$ 1,957		\$ 2,392
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>B8</u>	\$ 446,066,896	74,671,869		\$ 520,738,765	\$ 37,335,935	\$ 483,402,831	8%	\$ 38,672,226		\$ 482,066,539
50	Data Network Infrastructure Equipment - post Mar 2007	B8	\$ 2,036,766	1,016,261		\$ 3,053,027	\$ 508,131	\$ 2,544,897	55%	\$ 1,399,693		\$ 1,653,334
52	Computer Hardware and system software	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>B8</u>	\$ -			\$ -	\$ -	\$	0%	\$ -		\$ -
3	Building - pre 1988		\$ 8,294,060			\$ 8,294,060	\$ -	\$ 8,294,060	5%	\$ 414,703		\$ 7,879,357
			\$ -			\$ -	\$ -	\$ -	10%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
	TOTAL		\$ 731,602,180	\$ 88,800,414	\$ -	\$ 820,402,594	\$ 44,400,207	\$ 776,002,387		\$ 66,246,978	<u>T1</u>	\$ 754,155,616



### Schedule 10 CEC - Test Year

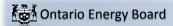
Cumulative Eligible Capital				<u>B10</u>	11,760,073
Additions  Cost of Eligible Capital Property Acquired during Test Year		339,288			
Other Adjustments		0			
	Subtotal	339,288	x 3/4 =	254,466	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	Э	0	x 1/2 =	0	
, , , , , , , , , , , , , , , , ,			=	254,466	254,466
Amount transferred on amalgamation or wind-up of subsidiary		0			0
	Subtotal			- -	12,014,539
<u>Deductions</u>					
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year		0			
Other Adjustments		0			
	Subtotal	0	x 3/4 =	-	0
Cumulative Eligible Capital Balance					12,014,539
Current Year Deduction (Carry Forward to Tab "Test Year Taxable In	come")		12,014,539	x 7% =	841,018
Cumulative Eligible Capital - Closing Balance					11,173,522



#### Schedule 13 Tax Reserves - Test Year

#### **Continuity of Reserves**

_						Test Year A	djustments	1			
Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	B13	0	1	0				0			1
Tax Reserves Not Deducted for accounting purposes	DIO	0	1	U				0		1	1
Reserve for doubtful accounts ss. 20(1)(I)	B13	3,227,504	1	3,227,504		0	0	3,227,504	T		
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0,227,004		0,227,004		0		0,227,004		0	
Reserve for unpaid amounts ss. 20(1)(n)	B13	0		0				0		0	
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0				0		0	
Other tax reserves	B13	0		0				0		0	
Other tax reserves	<u>510</u>	0		0				0		0	
	l	0		0				0		0	
Total		3,227,504	0	3,227,504	<u>T1</u>	0	0	3,227,504	<u>T1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)	5.40										
General Reserve for Inventory Obsolescence (non-specific)	<u>B13</u>	0		0				0		0	
General reserve for bad debts	<u>B13</u>	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	<u>B13</u>	0		0				0		0	
- Medical and Life Insurance	<u>B13</u>	0		0				0		0	
-Short & Long-term Disability	<u>B13</u>	0		0				0		0	
-Accmulated Sick Leave	<u>B13</u>	0		0				0		0	
- Termination Cost	<u>B13</u>	0		0				0		0	
- Other Post-Employment Benefits	<u>B13</u>	0		0				0		0	
Provision for Environmental Costs	<u>B13</u>	0		0				0		0	
Restructuring Costs	B13	0		0				0		0	
Accrued Contingent Litigation Costs	B13	0		0				0	-	0	
Accrued Self-Insurance Costs Other Contingent Liabilities	B13 B13	1,543,242		1,543,242				1,543,242	-	0	
Other Contingent Liabilities	<u>B13</u>	1,543,242		1,543,242				1,543,242	-	U	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>B13</u>	0		0				0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>B13</u>	0		0				0		0	
Other	<u>B13</u>	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		5,371,304	0	5,371,304	<u>T1</u>	0	0	5,371,304	<u>T1</u>	0	0



Version

1.0

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2015-0004
Name and Title	Geoff Simpson, Chief Financial Officer
Phone Number	613-738-5499
Email Address	geoffsimpson@hydroottawa.com
Date	Settement - Test Year - 2019
Last COS Re-based Year	2012

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

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#### Instructions

#### Purpose

The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab T0 and is based on the inputs on the other tabs.

Tab S Summary is a summary of the amounts to be transferred to the Revenue Requirement Workform. The Revenue Requirement Workform is on tab 3 of the Revenue Requirement Workform.

#### Methodology

To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs  ${
  m H1}$  to  ${
  m H13}$ .
- 2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year). Inputs should include:
  - non-deductible expenses (Schedule 1 B1 and T1)
  - capital additions (Schedule 8 B8 and T8)
  - cumulative eligible expenditures (Schedule 10 B10 and T10)
  - non-deductible reserves (Schedule 13 B13 and T13)
- 3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab T0 is reasonable.

#### Other Notes

s

Tabs  $\ensuremath{\text{H1}}$  to  $\ensuremath{\text{H13}}$  relate to the Historical Year.

Tabs B1 to B13 relate to the Bridge Year.

Tabs T1 to T13 relate to the Test Year.

The amounts on tabs H1 to H13 should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab A.

e On tab "A. Data Input Sheet", input the "Rate Base" amount and "Return on Rate Base" amounts.

For the 2016 Application, the "Test Year" is 2016, the "Historical Year" is 2014, and the "Bridge Year" is 2015.



1. Info

S. Summary

A. Data Input Sheet

**B. Tax Rates & Exemptions** 

Historical Year Ho - PILs, Tax Provision Historical Year

H1 - Adj. Taxable Income Historical Year

H4 - Schedule 4 Loss Carry Forward Historical Year

H8 - Schedule 8 Historical'!A1

<u>H10 - Schedule 10 CEC Historical Year</u> <u>H13 - Schedule 13 Tax Reserves Historical</u>

Bridge Year <u>B0 - PILs,Tax Provision Bridge Year</u>

B1 - Adj. Taxable Income Bridge Year

B4 - Schedule 4 Loss Carry Forward Bridge Year

<u>B8 - Schedule 8 CCA Bridge Year</u> <u>B10 - Schedule 10 CEC Bridge Year</u>

B13 - Schedule 13 Tax Reserves Bridge Year

Test Year To PILs, Tax Provision Test Year

T1 Taxable Income Test Year

T4 Schedule 4 Loss Carry Forward Test Year

T8 Schedule 8 CCA Test Year
T10 Schedule 10 CEC Test Year
T13 Schedule 13 Reserve Test Year

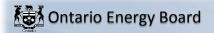
1

No inputs required on this worksheet.

#### Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

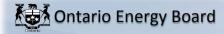
Item	Working Paper Reference	
Adjustments required to arrive at taxable income Test Year - Payments in Lieu of Taxes (PILs) Test Year - Grossed-up PILs Federal Tax Rate Ontario Tax Rate	as below	-13,976,513 5,289,883 7,197,120 15.0% 11.5%
Calculation of Adjustments required to arrive at Taxable Income Regulatory Income (before income taxes) Taxable Income Difference	<u>T1</u> <u>T1</u> calculated	34,411,923 20,435,409 -13,976,513 as above



Rate Base		S	\$ 936,124,120		
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	Т	\$ 37,444,965	W = S * T	
Deemed Long Term Debt %	56.00%	U	\$ 524,229,507	X = S * U	
Deemed Equity %	40.00%	V	\$ 374,449,648	Y = S * V	
Short Term Interest Rate	2.16%	Z	\$ 808,811	AC = W * Z	
Long Term Interest	3.72%	AA	\$ 19,485,611	AD = X * AA	
Return on Equity (Regulatory Income)	9.19%	AB	\$ 34,411,923	AE = Y * AB	<u>T1</u>
Return on Rate Base			\$ 54,706,345	AF = AC + AD +	AE

Questions that must be answered	Historical	Bridge	Test Year
Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends?  If Yes, please describe what was the tax treatment in the manager's summary.	Yes	Yes	Yes
n 100, produce december mad the tan declaration in the manager o definition.			

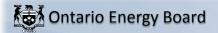
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?



Tax Rates Federal & Provincial As of June 15, 2015	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Federal income tax	00 000/	00.000/	00.000/	00.000/	00 000/
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%
Federal & Ontario Small Business Federal small business threshold	500,000	500,000	500,000	500,000	500.000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000
	,	,	,	,	,
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%

- Notes

  1. The Ontario Energy Board's proxy for taxable capital is rate base.
- 2. If taxable capital exceds \$15 million the maximum tax rates apply.
- 3. If taxable capital is below \$10 million the minimum tax rates apply.
- 4. Where taxable capital is between \$10 million and \$15 million, the tax rate will be calculated.



### PILs Tax Provision - Historical Year

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

Regulatory Taxable Income Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%) Federal tax rate (Maximum 15%) Combined tax rate (Maximum 26.5%)

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Historical Year

Wires Only

11.50%

15.00%

С

\$ 10,806,045 **A** 

26.50% **M** = **K** + **L** 

2,863,602 E = A \* D

\$ 192,500 G \$ 192,500 H = F + G

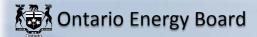
\$ 2,671,102 I = H + E



### **Adjusted Taxable Income - Historical Year**

		Total for Legal	Non-Distribution	Historic
	T2S1 line #	Entity	Eliminations	Wires Only
Income before PILs/Taxes	Α	31,971,974		31,971,974
Additions:				
Interest and penalties on taxes	103	5,000		5,000
Amortization of tangible assets	104	43,558,281		43,558,281
Amortization of intangible assets	106	, ,		0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,013,053		1,013,053
Charitable donations	112	, ,		0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	75.000		75,000
Non-deductible automobile expenses	122	10,000		0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	3,227,504		3,227,504
Reserves from financial statements- balance at end of year	126	5,371,304		5,371,304
Soft costs on construction and renovation of buildings	127	2,011,001		0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions	I .			
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292	600,000		600,000
Non-deductible penalties	293	223,000		0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
Current Year Investment Tax Credits received		192,500		192,500

Impairment charge				(
Impairment charge				
Total Additions		54,042,642	0	54,042,64
Total Additions		04,042,042	<u> </u>	04,042,04
Deductions:				
Gain on disposal of assets per financial statements	401			
Dividends not taxable under section 83	402			
Capital cost allowance from Schedule 8	403	65,124,596		65,124,59
Terminal loss from Schedule 8	404	55,1-1,555		
Cumulative eligible capital deduction from Schedule 10	405	885,167		885,16
Allowable business investment loss	406	,		*
Deferred and prepaid expenses	409			
Scientific research expenses claimed in year	411			
Tax reserves claimed in current year	413	3,227,504		3,227,50
Reserves from financial statements - balance at beginning of year	414	5,371,304		5,371,30
Contributions to deferred income plans	416	600,000		600,00
Book income of joint venture or partnership	305			
Equity in income from subsidiary or affiliates	306			
Other deductions: (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390			
Capital Lease Payments	391			
Non-taxable imputed interest income on deferral and variance accounts	392			
	393			
	394			
ARO Payments - Deductible for Tax when Paid				
ITA 13(7.4) Election - Capital Contributions Received				
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				
Deferred Revenue - ITA 20(1)(m) reserve				
Principal portion of lease payments				
Lease Inducement Book Amortization credit to income				
Financing fees for tax ITA 20(1)(e) and (e.1)				
Tax credits accrued for in current year & deducted in financials in current year				
				'
Total Deductions		75,208,570	0	75,208,57
TOTAL DEGREE DESCRIPTION		13,200,370	U	13,200,37
Net Income for Tax Purposes	1	10,806,045	0	10,806,04
TO THE OWN TO THE TUNE OF TUNE OF THE TUNE OF TUNE OF THE TUNE OF THE TUNE OF THE TUNE OF TUNE	I L	10,000,040	U <sub>1</sub>	10,000,04
			T	
Charitable donations from Schedule 2	311	0		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			
Non-capital losses of preceding taxation years from Schedule 4	331			
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and	332			
calculation in Manager's summary)				
Limited partnership losses of preceding taxation years from Schedule 4	335			
TAYADI FINOME		40.000.0:=	_	40.000.00
TAXABLE INCOME		10,806,045	0	10,806,04



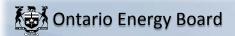
### Schedule 7-1 Loss Carry Forward - Historical

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

Non-Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance	
Actual Historical	0		0	1
		Non		l

<u>B4</u>

<u>B4</u>



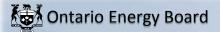
### Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non- Distribution Portion	UCC Regulated Historical Year
1	Distribution System - post 1987	170,872,266		170,872,266
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	26,408,955		26,408,955
2	Distribution System - pre 1988	52,742,586		52,742,586
8	General Office/Stores Equip	13,530,534		13,530,534
10	Computer Hardware/ Vehicles	4,148,729		4,148,729
10.1	Certain Automobiles			0
12	Computer Software	7,243,744		7,243,744
13 <sub>1</sub>	Lease # 1			0
13 <sub>2</sub>	Lease #2			0
13 3	Lease # 3			0
13 4	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable	253,294		253,294
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment	0		0
45	Computers & Systems Software acq'd post Mar 22/04	4,349		4,349
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	446,066,896		446,066,896
50	Data Network Infrastructure Equipment - post Mar 2007	2,036,766		2,036,766
52	Computer Hardware and system software			0
95	CWIP			0
3	Building - pre 1988	8,294,060		8,294,060
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	731,602,180	0	731,602,180



### Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				12,604,502
Additions  Cost of Eligible Capital Property Acquired during Test Year	54,317			
Other Adjustments	0			
Subtotal	54,317	x 3/4 =	40,738	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
·		=	40,738	40,738
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			<del>-</del>	12,645,240
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				12,645,240
Current Year Deduction		12,645,240	x 7% =	885,167
Cumulative Eligible Capital - Closing Balance				11,760,073



B13 B13 B13 B13 B13

B13

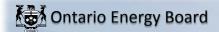
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### Schedule 13 Tax Reserves - Historical

### **Continuity of Reserves**

Description	Historical Balance as	Non-Distribution Eliminations	Utility Only
·	per tax returns		, ,
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting	nurnoses		0
Reserve for doubtful accounts ss. 20(1)(I)	3,227,504		3,227,504
Reserve for goods and services not delivered	5,221,504		5,227,304
ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
			0
Total	3,227,504	0	3,227,504
Total	0,221,001		0,227,004
Financial Statement Reserves (not deductible	le for Tax Purposes)		
General Reserve for Inventory Obsolescence			0
(non-specific)			0
General reserve for bad debts	3,828,062		3,828,062
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities	1,543,242		1,543,242
Bonuses Accrued and Not Paid Within 180			0
Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not			0
Paid Within 3 Taxation Years ss. 78(1)			ŭ
Other			0
			0
			0
Total	5,371,304	0	5,371,304



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

Regulatory	Tavabla	Incomo
Requiatory	Taxable	ıncome

Combined Tax Rate and PILs

Combined tax rate

Effective Ontario Tax Rate 11.50% Federal tax rate (Maximum 15%) 15.00%

#### **Total Income Taxes**

**Investment Tax Credits** Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Bridge Year

#### Note:

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

### **Wires Only**

Reference		
<u>B1</u>	\$ 14,082,285	Α

В

С

26.50% **D = B + C** 

calculated \$ 3,731,806 E = A \* D

> 132,500 **G** 132,500 H = F + G

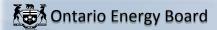
3,599,306 I = H + E



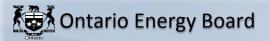
	T2S1 line #	Working	Total for
	1251 line #	Paper Reference	Regulated Utility
Income before PILs/Taxes	Α		33,556,335
A Live			
Additions:		1	
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		46,388,393
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	3,227,504
Reserves from financial statements- balance at end of year	126	B13	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		



Other Additions			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits Received			132,500
Total Additions			56,812,754
Deductions:		1	1
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	<u>B8</u>	66,246,978
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	<u>B10</u>	841,018
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	<u>B13</u>	3,227,504
Reserves from financial statements - balance at beginning of year	414	<u>B13</u>	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the nature of the item)			
· · · · · · · · · · · · · · · · · · ·		1	



Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on	392		
deferral and variance accounts			
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit			
to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	76,286,804
Net Income for Tax Purposes		calculated	14,082,285
Charitable donations from Schedule 2	311		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	<u>B4</u>	0
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and calculation in Manager's summary</i> )	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	14,082,285



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

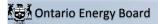
### Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)	<u>B1</u>	0
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year	<u>B1</u>	0
Balance available for use post Bridge Year	calculated	0

<u>T4</u>

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	calculated	0

**T**4



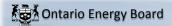
#### Schedule 8 CCA - Bridge Year

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CC	A	UCC End of Bridge Year
	Distribution System - post 1987	<u>H8</u>	\$ 170,872,266			\$ 170,872,266	\$ -	\$ 170,872,266	4%	\$ 6,834,89	11	\$ 164,037,376
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>H8</u>	\$ 26,408,955	\$ 2,929,713		\$ 29,338,668	\$ 1,464,857	\$ 27,873,812	6%	\$ 1,672,42	9	\$ 27,666,240
2	Distribution System - pre 1988	<u>H8</u>	\$ 52,742,586			\$ 52,742,586	\$ -	\$ 52,742,586	6%	\$ 3,164,55	5	\$ 49,578,031
8	General Office/Stores Equip	<u>H8</u>	\$ 13,530,534	\$ 4,303,997		\$ 17,834,531	\$ 2,151,999	\$ 15,682,533	20%	\$ 3,136,50	17	\$ 14,698,025
10	Computer Hardware/ Vehicles	<u>H8</u>	\$ 4,148,729	\$ 1,451,508		\$ 5,600,237	\$ 725,754	\$ 4,874,483	30%	\$ 1,462,34	5	\$ 4,137,892
10.1	Certain Automobiles	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	H8	\$ 7,243,744	\$ 4,427,066		\$ 11,670,810	\$ 2,213,533	\$ 9,457,277	100%	\$ 9,457,27	7	\$ 2,213,533
13 1	Lease # 1	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 2	Lease #2	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 3	Lease # 3	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	<u>H8</u>				\$ -	\$ -	\$ -	8%	\$ -		\$ -
42	Fibre Optic Cable	<u>H8</u>	\$ 253,294			\$ 253,294	\$ -	\$ 253,294	12%	\$ 30,39	15	\$ 222,898
43.1	Certain Energy-Efficient Electrical Generating Equipment	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>H8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>H8</u>	\$ 4,349			\$ 4,349	\$ -	\$ 4,349	45%	\$ 1,95	7	\$ 2,392
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>H8</u>	\$ 446,066,896	\$ 74,671,869		\$ 520,738,765	\$ 37,335,935	\$ 483,402,831	8%	\$ 38,672,22	:6	\$ 482,066,539
50	Data Network Infrastructure Equipment - post Mar 2007	<u>H8</u>	\$ 2,036,766	\$ 1,016,261		\$ 3,053,027	\$ 508,131	\$ 2,544,897	55%	\$ 1,399,69	13	\$ 1,653,334
52	Computer Hardware and system software	<u>H8</u>				\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
3	Building - pre 1988		\$ 8,294,060			\$ 8,294,060	\$ -	\$ 8,294,060	5%	\$ 414,70	13	\$ 7,879,357
						\$ -	\$ -	\$	10%	\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
,						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$
	TOTAL		\$ 731,602,180	\$ 88,800,414	\$ -	\$ 820,402,594	\$ 44,400,207	\$ 776,002,387		\$ 66,246,97	'8 <u>B1</u>	\$ 754,155,616



## Schedule 10 CEC - Bridge Year

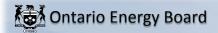
Cumulative Eligible Capital			Reference <u>H10</u>	11,760,073
<u>Additions</u>				
Cost of Eligible Capital Property Acquired during Test Year	339,288			
Other Adjustments	0			
Subtotal	339,288	x 3/4 =	254,466	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
		=	254,466	254,466
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			<del>-</del>	12,014,539
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	-	0
Cumulative Eligible Capital Balance				12,014,539
Current Year Deduction		12,014,539	x 7% =	841,018
Cumulative Eligible Capital - Closing Balance				11,173,522



### Schedule 13 Tax Reserves - Bridge Year

### **Continuity of Reserves**

						Bridge Year Adjustments					
Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Bridge Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(I)	<u>H13</u>	3,227,504		3,227,504				3,227,504	<u>T13</u>	0	
Reserve for goods and services not delivered ss. 20(1)(m)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Reserve for unpaid amounts ss. 20(1)(n)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Debt & Share Issue Expenses ss. 20(1)(e)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other tax reserves	<u>H13</u>	0		0				0	T13	0	
		0		0				0		0	
Total		3,227,504	0	3,227,504	<u>B1</u>	0	0	3,227,504	<u>B1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	<u>H13</u>	0		0					<u>T13</u>	0	
General reserve for bad debts	<u>H13</u>	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	<u>H13</u>	0		0					<u>T13</u>	0	
- Medical and Life Insurance	<u>H13</u>	0		0					<u>T13</u>	0	
-Short & Long-term Disability	<u>H13</u>	0		0				0	<u>T13</u>	0	
-Accmulated Sick Leave	<u>H13</u>	0		0				0	<u>T13</u>	0	
- Termination Cost	<u>H13</u>	0		0				0	<u>T13</u>	0	
- Other Post-Employment Benefits	<u>H13</u>	0		0				0	<u>T13</u>	0	
Provision for Environmental Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Restructuring Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Accrued Contingent Litigation Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Accrued Self-Insurance Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other Contingent Liabilities	<u>H13</u>	1,543,242		1,543,242				1,543,242	<u>T13</u>	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other	<u>H13</u>	0		0				0	<u>T13</u>	0	
		0		0				0		0	
		0		0				0		0	
Total		5,371,304	0	5,371,304	<u>B1</u>	0	0	5,371,304	<u>B1</u>	0	0



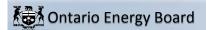
### **PILs Tax Provision - Test Year**

Regulatory Taxable Income			<u>T1</u>	\$ 20,435,409 <b>A</b>
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%) Federal tax rate (Maximum 15%) Combined tax rate (Maximum 26.5%)	11.50% 15.00%	B C	26.50% <b>D</b> = <b>B</b> + <b>C</b>
Total Income Taxes  Investment Tax Credits  Miscellaneous Tax Credits  Total Tax Credits				\$ 5,415,383 E = A * D  \$ 125,500 F G \$ 125,500 H = F + G
Corporate PILs/Income Tax Provisio		73.50%	J	\$ 5,289,883 I = H + E S. Su  \$ 1,907,237 K = J * I
Income Tax (grossed-up)	11 G1055 OP	70.50%	v	\$ 7,197,120 L = K + I S. Su

**Wires Only** 

#### Note:

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



### **Taxable Income - Test Year**

	Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes	<u>A.</u>	34,411,923
•		

	T2 S1 line #		
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104		48,157,576
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		1,010,000
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves beginning of year	125	T13	3,227,504
Reserves from financial statements- balance at end of year	126	T13	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property			
write down of capital property	236		

Amounts received in respect of qualifying			
environment trust per paragraphs 12(1)(z.1) and	237		
12(1)(z.2) Other Additions: (please explain in detail the			
nature of the item)			
Interest Expensed on Capital Leases	290		
·			
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
	296		
	200		
	297		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits received			125,500
Current Four Infooting it an ordered received			120,000
Total A I Prince			50 574 007
Total Additions			58,574,937
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	T8	62,567,518
Terminal loss from Schedule 8	404	10	02,007,010
Cumulative eligible capital deduction from			
Schedule 10 CEC	405	<u>T10</u>	785,124
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves end of year	413	T13	3,227,504
Reserves from financial statements - balance at	414	T12	
beginning of year	414	<u>T13</u>	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the			
nature of the item)			
Interest capitalized for accounting deducted for	390		
Capital Lagge Payments	204		
Capital Lease Payments	391	<u> </u>	

Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
	395		
	396		
	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	72,551,450
NET INCOME FOR TAX PURPOSES		calculated	20,435,409
Charitable donations	311		
Taxable dividends received under section 112 or 113	320		
Non-capital losses of preceding taxation years from Schedule 7-1	331	<u>T4</u>	C
Net-capital losses of preceding taxation years (Please show calculation)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
REGULATORY TAXABLE INCOME		calculated	20,435,409



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

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

Non-Capital Loss Carry Forward Deduction	Working Paper Reference	Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	0		0
				0
Other Adjustments Add (+) Deduct (-)	<u>T1</u>	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	<u>T1</u>	0		0
Balance available for use post Test Year	calculated	0	0	0

Net Capital Loss Carry Forward Deduction		Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	0		0
				0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0



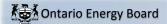
Schedule 8 CCA - Test Year

Class	Class Description	Working Paper Reference	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA		UCC End of Test Year
1	Distribution System - post 1987	<u>B8</u>	\$ 164,037,376			\$ 164,037,376	\$ -	\$ 164,037,376	4%	\$ 6,561,495		\$ 157,475,881
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>B8</u>	\$ 27,666,240	860,917		\$ 28,527,157	\$ 430,459	\$ 28,096,698	6%	\$ 1,685,802		\$ 26,841,355
2	Distribution System - pre 1988	<u>B8</u>	\$ 49,578,031			\$ 49,578,031	\$ -	\$ 49,578,031	6%	\$ 2,974,682		\$ 46,603,349
8	General Office/Stores Equip	<u>B8</u>	\$ 14,698,025	3,095,502		\$ 17,793,527	\$ 1,547,751	\$ 16,245,776	20%	\$ 3,249,155		\$ 14,544,371
10	Computer Hardware/ Vehicles	<u>B8</u>	\$ 4,137,892	1,479,811		\$ 5,617,703	\$ 739,906	\$ 4,877,798	30%	\$ 1,463,339		\$ 4,154,364
10.1	Certain Automobiles	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	<u>B8</u>	\$ 2,213,533	4,325,277		\$ 6,538,810	\$ 2,162,639	\$ 4,376,172	100%	\$ 4,376,172		\$ 2,162,639
13 1	Lease # 1	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 2	Lease #2	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
	Lease # 3	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bl	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	8%	\$ -		\$ -
42	Fibre Optic Cable	<u>B8</u>	\$ 222,898			\$ 222,898	\$ -	\$ 222,898	12%	\$ 26,748		\$ 196,151
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>B8</u>	\$ 2,392			\$ 2,392	\$ -	\$ 2,392	45%	\$ 1,076		\$ 1,315
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>B8</u>	\$ 482,066,539	52,817,278		\$ 534,883,817	\$ 26,408,639	\$ 508,475,178	8%	\$ 40,678,014		\$ 494,205,803
50	Data Network Infrastructure Equipment - post Mar 2007	<u>B8</u>	\$ 1,653,334	900,848		\$ 2,554,182	\$ 450,424	\$ 2,103,758	55%	\$ 1,157,067		\$ 1,397,115
52	Computer Hardware and system software	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
3	Building - pre 1988		\$ 7,879,357			\$ 7,879,357	\$ -	\$ 7,879,357	5%	\$ 393,968		\$ 7,485,389
			\$ -			\$ -	\$ -	\$ -	10%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
		·	\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
	TOTAL		\$ 754,155,616	\$ 63,479,633	\$ -	\$ 817,635,249	\$ 31,739,817	\$ 785,895,432		\$ 62,567,518	<u>T1</u>	\$ 755,067,731



### Schedule 10 CEC - Test Year

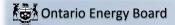
Cumulative Eligible Capital				<u>B10</u>	11,173,522
Additions Cost of Eligible Capital Property Acquired during Test Year		56,723			
Other Adjustments		0			
	Subtotal	56,723	x 3/4 =	42,542	
Non-taxable portion of a non-arm's length transferor's gain realized on th transfer of an ECP to the Corporation after Friday, December 20, 2002	е	0	x 1/2 =	0	
			=	42,542	42,542
Amount transferred on amalgamation or wind-up of subsidiary		0			0
	Subtotal			-	11,216,064
<u>Deductions</u>					
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year		0			
Other Adjustments		0			
	Subtotal	0	x 3/4 =	-	0
Cumulative Eligible Capital Balance					11,216,064
Current Year Deduction (Carry Forward to Tab "Test Year Taxable In	ncome")		11,216,064	x 7% =	785,124
Cumulative Eligible Capital - Closing Balance					10,430,939



### Schedule 13 Tax Reserves - Test Year

#### **Continuity of Reserves**

_						Test Year Adjustments		1			
Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	B13	0	1	0				0			1
Tax Reserves Not Deducted for accounting purposes	DIO	0	1	U				0		1	1
Reserve for doubtful accounts ss. 20(1)(I)	B13	3,227,504	1	3,227,504		0	0	3,227,504	T		
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0,227,004		0,221,004		0		0,227,004		0	
Reserve for unpaid amounts ss. 20(1)(n)	B13	0		0				0		0	
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0				0		0	
Other tax reserves	B13	0		0				0		0	
Other tax reserves	<u>510</u>	0		0				0		0	
	l	0		0				0		0	
Total		3,227,504	0	3,227,504	<u>T1</u>	0	0	3,227,504	<u>T1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)	5.40										
General Reserve for Inventory Obsolescence (non-specific)	<u>B13</u>	0		0				0		0	
General reserve for bad debts	<u>B13</u>	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	<u>B13</u>	0		0				0		0	
- Medical and Life Insurance	<u>B13</u>	0		0				0		0	
-Short & Long-term Disability	<u>B13</u>	0		0				0		0	
-Accmulated Sick Leave	<u>B13</u>	0		0				0		0	
- Termination Cost	<u>B13</u>	0		0				0		0	
- Other Post-Employment Benefits	<u>B13</u>	0		0				0		0	
Provision for Environmental Costs	<u>B13</u>	0		0				0		0	
Restructuring Costs	B13	0		0				0		0	
Accrued Contingent Litigation Costs	B13	0		0				0	-	0	
Accrued Self-Insurance Costs Other Contingent Liabilities	B13 B13	1,543,242		1,543,242				1,543,242	-	0	
Other Contingent Liabilities	<u>B13</u>	1,543,242		1,543,242				1,543,242	-	U	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>B13</u>	0		0				0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>B13</u>	0		0				0		0	
Other	<u>B13</u>	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		5,371,304	0	5,371,304	<u>T1</u>	0	0	5,371,304	<u>T1</u>	0	0



Version

1.0

Utility Name	Hydro Ottawa Limited	
Assigned EB Number	EB-2015-0004	
Name and Title	Geoff Simpson, Chief Financial Officer	
Phone Number	613-738-5499	
<b>Email Address</b>	geoffsimpson@hydroottawa.com	
Date	Settement - Test Year - 2020	
Last COS Re-based Year	2012	

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

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

#### Instructions

#### Purpose

The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab T0 and is based on the inputs on the other tabs.

Tab S Summary is a summary of the amounts to be transferred to the Revenue Requirement Workform. The Revenue Requirement Workform is on tab 3 of the Revenue Requirement Workform.

#### Methodology

To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs  ${
  m H1}$  to  ${
  m H13}$ .
- 2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year). Inputs should include:
  - non-deductible expenses (Schedule 1 B1 and T1)
  - capital additions (Schedule 8 B8 and T8)
  - cumulative eligible expenditures (Schedule 10 B10 and T10)
  - non-deductible reserves (Schedule 13 B13 and T13)
- 3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab T0 is reasonable.

#### Other Notes

s

Tabs  $\ensuremath{\text{H1}}$  to  $\ensuremath{\text{H13}}$  relate to the Historical Year.

Tabs B1 to B13 relate to the Bridge Year.

Tabs T1 to T13 relate to the Test Year.

The amounts on tabs H1 to H13 should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab A.

e On tab "A. Data Input Sheet", input the "Rate Base" amount and "Return on Rate Base" amounts.

For the 2016 Application, the "Test Year" is 2016, the "Historical Year" is 2014, and the "Bridge Year" is 2015.



1. Info

S. Summary

A. Data Input Sheet

**B. Tax Rates & Exemptions** 

Historical Year Ho - PILs, Tax Provision Historical Year

H1 - Adj. Taxable Income Historical Year

H4 - Schedule 4 Loss Carry Forward Historical Year

H8 - Schedule 8 Historical'!A1

<u>H10 - Schedule 10 CEC Historical Year</u> <u>H13 - Schedule 13 Tax Reserves Historical</u>

Bridge Year <u>B0 - PILs,Tax Provision Bridge Year</u>

B1 - Adj. Taxable Income Bridge Year

B4 - Schedule 4 Loss Carry Forward Bridge Year

<u>B8 - Schedule 8 CCA Bridge Year</u> <u>B10 - Schedule 10 CEC Bridge Year</u>

B13 - Schedule 13 Tax Reserves Bridge Year

Test Year To PILs, Tax Provision Test Year

T1 Taxable Income Test Year

T4 Schedule 4 Loss Carry Forward Test Year

T8 Schedule 8 CCA Test Year
T10 Schedule 10 CEC Test Year
T13 Schedule 13 Reserve Test Year

1

No inputs required on this worksheet.

### Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

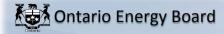
Item	Working Paper Reference	
Adjustments required to arrive at taxable income Test Year - Payments in Lieu of Taxes (PlLs)	as below T0	-18,049,075 4,584,682
Test Year - Grossed-up PILs Federal Tax Rate	<u>T0</u> <u>T0</u>	6,237,663 15.0%
Ontario Tax Rate	<u>T0</u>	11.5%
Calculation of Adjustments required to arrive at Taxable Income		
Regulatory Income (before income taxes)	<u>T1</u>	35,796,933
Taxable Income	<u>T1</u>	17,747,858
Difference	calculated	-18,049,075 as above



Rate Base		S	\$ 973,801,235		
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	Т	\$ 38,952,049	W = S * T	
Deemed Long Term Debt %	56.00%	U	\$ 545,328,692	X = S * U	
Deemed Equity %	40.00%	V	\$ 389,520,494	Y = S * V	
Short Term Interest Rate	2.16%	Z	\$ 841,364	AC = W * Z	
Long Term Interest	3.75%	AA	\$ 20,433,466	AD = X * AA	
Return on Equity (Regulatory Income)	9.19%	AB	\$ 35,796,933	AE = Y * AB	<u>T1</u>
Return on Rate Base			\$ 57,071,764	AF = AC + AD +	AE

Questions that must be answered	Historical	Bridge	Test Year
Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends?  If Yes, please describe what was the tax treatment in the manager's summary.	Yes	Yes	Yes
n 100, produce december mad the tan declaration in the manager o definition.			

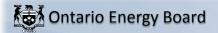
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?



Tax Rates Federal & Provincial As of June 15, 2015	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Federal income tax	00 000/	00.000/	00.000/	00.000/	00 000/
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%
Federal & Ontario Small Business Federal small business threshold	500,000	500,000	500,000	500,000	500.000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000
	,	,	,	,	,
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%

- Notes

  1. The Ontario Energy Board's proxy for taxable capital is rate base.
- 2. If taxable capital exceds \$15 million the maximum tax rates apply.
- 3. If taxable capital is below \$10 million the minimum tax rates apply.
- 4. Where taxable capital is between \$10 million and \$15 million, the tax rate will be calculated.



### PILs Tax Provision - Historical Year

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

Regulatory Taxable Income Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%) Federal tax rate (Maximum 15%) Combined tax rate (Maximum 26.5%)

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Historical Year

**Wires Only** 

\$ 14,082,285 **A** 

11.50%

15.00%

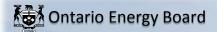
С

26.50% **M** = **K** + **L** 

3,731,806 E = A \* D

\$ 132,500 F \$ 132,500 H = F + G

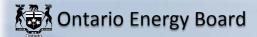
\$ 3,599,306 I = H + E



## **Adjusted Taxable Income - Historical Year**

		Total for Legal	Non-Distribution	Historic
	T2S1 line #	Entity	Eliminations	Wires Only
Income before PILs/Taxes	A	33,556,335		33,556,335
Additions:				•
Interest and penalties on taxes	103	5,000		5,000
Amortization of tangible assets	104	46,388,393		46,388,393
Amortization of intangible assets	106	, ,		C
Recapture of capital cost allowance from Schedule 8	107			C
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			C
Loss in equity of subsidiaries and affiliates	110			C
Loss on disposal of assets	111	1,013,053		1,013,053
Charitable donations	112	, = -, = -		C
Taxable Capital Gains	113			C
Political Donations	114			0
Deferred and prepaid expenses	116			C
Scientific research expenditures deducted on financial statements	118			C
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	75.000		75,000
Non-deductible automobile expenses	122	10,000		C
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	3,227,504		3,227,504
Reserves from financial statements- balance at end of year	126	5,371,304		5,371,304
Soft costs on construction and renovation of buildings	127	0,011,001		0,011,000
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			C
Other Additions	J			l .
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292	600,000		600,000
Non-deductible penalties	293	555,500		0.00,000
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
Current Year Investment Tax Credits received		132,500		132,500

mpairment charge				C
1				(
				1
				(
				(
				(
Total Additions		56,812,754	0	56,812,754
Deductions:	11			
Gain on disposal of assets per financial statements	401			(
Dividends not taxable under section 83	402	00 040 070		00.040.070
Capital cost allowance from Schedule 8	403	66,246,978		66,246,978
Terminal loss from Schedule 8  Cumulative eligible capital deduction from Schedule 10	404	0.41 0.10		941.019
		841,018		841,018
Allowable business investment loss  Deferred and prepaid expenses	406 409			(
Scientific research expenses claimed in year	411			- (
Tax reserves claimed in current year	413	3,227,504		3,227,504
Reserves from financial statements - balance at beginning of year	413	5,371,304		5,371,304
Contributions to deferred income plans	414	600,000		600,000
Book income of joint venture or partnership	305	300,000		000,000
Equity in income from subsidiary or affiliates	306			
Other deductions: (Please explain in detail the nature of the item)	300			
Other deductions. (Freday explain in detail the ridials of the lienty				
Interest capitalized for accounting deducted for tax	390			(
Capital Lease Payments	391			
Non-taxable imputed interest income on deferral and variance accounts	392			(
	393			C
	394			C
ARO Payments - Deductible for Tax when Paid				(
ITA 13(7.4) Election - Capital Contributions Received				(
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				(
Deferred Revenue - ITA 20(1)(m) reserve				(
Principal portion of lease payments				(
Lease Inducement Book Amortization credit to income				(
Financing fees for tax ITA 20(1)(e) and (e.1)				(
Tax credits accrued for in current year & deducted in financials in current year				(
				C
				(
				(
				(
				(
				(
Total Deductions		76,286,804	0	76,286,804
Not Income for Tay Durmone	+	44.000.005		44.000.00
Net Income for Tax Purposes		14,082,285	0	14,082,285
Charitable donations from Schedule 2	311	0		(
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	Ŭ.		(
Non-capital losses of preceding taxation years from Schedule 4	331			(
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and				
calculation in Manager's summary)	332			
Limited partnership losses of preceding taxation years from Schedule 4	335			(
	$\bot$			
TAXABLE INCOME		14,082,285	0	14,082,285



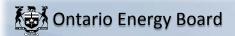
### Schedule 7-1 Loss Carry Forward - Historical

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

Non-Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance	
Actual Historical	0		0	1
		Non		l

<u>B4</u>

<u>B4</u>



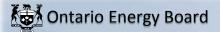
### Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non- Distribution Portion	UCC Regulated Historical Year
1	Distribution System - post 1987	164,037,376		164,037,376
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	27,666,240		27,666,240
2	Distribution System - pre 1988	49,578,031		49,578,031
8	General Office/Stores Equip	14,698,025		14,698,025
10	Computer Hardware/ Vehicles	4,137,892		4,137,892
10.1	Certain Automobiles			0
12	Computer Software	2,213,533		2,213,533
13 <sub>1</sub>	Lease # 1			0
13 <sub>2</sub>	Lease #2			0
13 3	Lease # 3			0
13 4	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable	222,898		222,898
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment	0		0
45	Computers & Systems Software acq'd post Mar 22/04	2,392		2,392
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	482,066,539		482,066,539
50	Data Network Infrastructure Equipment - post Mar 2007	1,653,334		1,653,334
52	Computer Hardware and system software			0
95	CWIP			0
3	Building - pre 1988	7,879,357		7,879,357
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	754,155,616	0	754,155,616



### Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				11,760,073
Additions Cost of Eligible Capital Property Acquired during Test Year	339,288			
Other Adjustments	0			
Subtotal	339,288	x 3/4 =	254,466	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
		=	254,466	254,466
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			- -	12,014,539
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	-	0
Cumulative Eligible Capital Balance				12,014,539
Current Year Deduction		12,014,539	x 7% =	841,018
Cumulative Eligible Capital - Closing Balance				11,173,522



B13 B13 B13 B13 B13 B13

B13

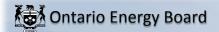
<u>B13</u>

B13 B13

### Schedule 13 Tax Reserves - Historical

### **Continuity of Reserves**

Description	Historical Balance as	Non-Distribution Eliminations	Utility Only
· · · · · · · · · · · · · · · · · · ·	per tax returns		, ,
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting	nurnoses		0
Reserve for doubtful accounts ss. 20(1)(I)	3,227,504		3,227,504
Reserve for goods and services not delivered	5,221,504		5,227,304
ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
			0
Total	3,227,504	0	3,227,504
Total	0,221,001		0,227,004
Financial Statement Reserves (not deductible	le for Tax Purposes)		
General Reserve for Inventory Obsolescence			0
(non-specific)			0
General reserve for bad debts	3,828,062		3,828,062
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities	1,543,242		1,543,242
Bonuses Accrued and Not Paid Within 180			0
Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not			0
Paid Within 3 Taxation Years ss. 78(1)			ŭ
Other			0
			0
			0
Total	5,371,304	0	5,371,304



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

Regulatory	Tavabla	Incomo
Redulatory	Taxable	income

Combined Tax Rate and PILs

Combined tax rate

Effective Ontario Tax Rate Federal tax rate (Maximum 15%)

#### **Total Income Taxes**

**Investment Tax Credits** Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Bridge Year

#### Note:

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

### **Wires Only**

Reference		
<u>B1</u>	\$ 20,435,409	Α

11.50% В 15.00% С

26.50% **D = B + C** 

calculated \$ 5,415,383 E = A \* D

> 125,500 **G** 125,500 H = F + G

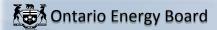
5,289,883 I = H + E



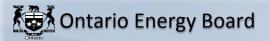
	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	Α		34,411,923
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		48,157,576
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	3,227,504
Reserves from financial statements- balance at end of year	126	B13	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		



Other Additions			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		000,000
	294		
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits Received			125,500
Total Additions			58,574,937
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	<u>B8</u>	62,567,518
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	<u>B10</u>	785,124
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	<u>B13</u>	3,227,504
Reserves from financial statements - balance at beginning of year	414	<u>B13</u>	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		·
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the nature of the item)			



	I	1	
Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on	392		
deferral and variance accounts			
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit			
to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	72,551,450
Net Income for Tax Purposes		calculated	20,435,409
Charitable donations from Schedule 2	311		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	<u>B4</u>	0
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and calculation in Manager's summary</i> )	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
	1		
TAXABLE INCOME		calculated	20,435,409



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

### Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)	<u>B1</u>	0
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year	<u>B1</u>	0
Balance available for use post Bridge Year	calculated	0

<u>T4</u>

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	calculated	0

**T**4



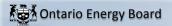
#### Schedule 8 CCA - Bridge Year

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CCA		UCC End of Bridge Year
1	Distribution System - post 1987	<u>H8</u>	\$ 164,037,376			\$ 164,037,376	\$ -	\$ 164,037,376	4%	\$ 6,561,495	5	\$ 157,475,881
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>H8</u>	\$ 27,666,240	\$ 860,917		\$ 28,527,157	\$ 430,459	\$ 28,096,698	6%	\$ 1,685,802	2	\$ 26,841,355
	Distribution System - pre 1988	<u>H8</u>	\$ 49,578,031			\$ 49,578,031	\$ -	\$ 49,578,031	6%	\$ 2,974,682	2	\$ 46,603,349
8	General Office/Stores Equip	<u>H8</u>	\$ 14,698,025	\$ 3,095,502		\$ 17,793,527	\$ 1,547,751	\$ 16,245,776	20%	\$ 3,249,155	5	\$ 14,544,371
10	Computer Hardware/ Vehicles	<u>H8</u>	\$ 4,137,892	\$ 1,479,811		\$ 5,617,703	\$ 739,906	\$ 4,877,798	30%	\$ 1,463,339	)	\$ 4,154,364
10.1	Certain Automobiles	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	<u>H8</u>	\$ 2,213,533	\$ 4,325,277		\$ 6,538,810	\$ 2,162,639	\$ 4,376,172	100%	\$ 4,376,172	2	\$ 2,162,639
13 1	Lease # 1	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 2	Lease #2	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 3	Lease # 3	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	<u>H8</u>				\$ -	\$ -	\$ -	8%	\$ -		\$ -
42	Fibre Optic Cable	<u>H8</u>	\$ 222,898			\$ 222,898	\$ -	\$ 222,898	12%	\$ 26,748	3	\$ 196,151
43.1	Certain Energy-Efficient Electrical Generating Equipment	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>H8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>H8</u>	\$ 2,392			\$ 2,392	\$ -	\$ 2,392	45%	\$ 1,076	3	\$ 1,315
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>H8</u>	\$ 482,066,539	\$ 52,817,278		\$ 534,883,817	\$ 26,408,639	\$ 508,475,178	8%	\$ 40,678,014		\$ 494,205,803
50	Data Network Infrastructure Equipment - post Mar 2007	<u>H8</u>	\$ 1,653,334	\$ 900,848		\$ 2,554,182	\$ 450,424	\$ 2,103,758	55%	\$ 1,157,067	7	\$ 1,397,115
52	Computer Hardware and system software	<u>H8</u>				\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
3	Building - pre 1988		\$ 7,879,357			\$ 7,879,357	\$ -	\$ 7,879,357	5%	\$ 393,968	3	\$ 7,485,389
						\$ -	\$ -	\$ -	10%	\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
	TOTAL		\$ 754,155,616	\$ 63,479,633	\$ -	\$ 817,635,249	\$ 31,739,817	\$ 785,895,432		\$ 62,567,518	<u>B1</u>	\$ 755,067,731



## Schedule 10 CEC - Bridge Year

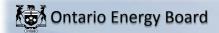
Cumulative Eligible Capital		F	Reference H10	11,173,522
Additions				
Cost of Eligible Capital Property Acquired during Test Year	56,723			
Other Adjustments	0			
Subtotal	56,723	x 3/4 =	42,542	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
		=	42,542	42,542
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal		-	11,216,064	
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =	_	0
Cumulative Eligible Capital Balance				11,216,064
Current Year Deduction		11,216,064	x 7% =	785,124
Cumulative Eligible Capital - Closing Balance				10,430,939



### Schedule 13 Tax Reserves - Bridge Year

### **Continuity of Reserves**

_						Bridge Year Adjustments					
Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Bridge Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(I)	<u>H13</u>	3,227,504		3,227,504				3,227,504		0	
Reserve for goods and services not delivered ss. 20(1)(m)	<u>H13</u>	0		0					<u>T13</u>	0	
Reserve for unpaid amounts ss. 20(1)(n)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Debt & Share Issue Expenses ss. 20(1)(e)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other tax reserves	<u>H13</u>	0		0				0	T13	0	
		0		0				0		0	
Total		3,227,504	0	3,227,504	<u>B1</u>	0	0	3,227,504	<u>B1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	<u>H13</u>	0		0					<u>T13</u>	0	
General reserve for bad debts	<u>H13</u>	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	<u>H13</u>	0		0					<u>T13</u>	0	
- Medical and Life Insurance	<u>H13</u>	0		0					<u>T13</u>	0	
-Short & Long-term Disability	<u>H13</u>	0		0				0	<u>T13</u>	0	
-Accmulated Sick Leave	<u>H13</u>	0		0				0	<u>T13</u>	0	
- Termination Cost	<u>H13</u>	0		0				0	<u>T13</u>	0	
- Other Post-Employment Benefits	<u>H13</u>	0		0				0	<u>T13</u>	0	
Provision for Environmental Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Restructuring Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Accrued Contingent Litigation Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Accrued Self-Insurance Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other Contingent Liabilities	<u>H13</u>	1,543,242		1,543,242				1,543,242	<u>T13</u>	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>H13</u>	0		0				0	<u>T13</u>	0	ı
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other	<u>H13</u>	0		0				0	T13	0	
		0		0				0		0	
		0		0				0		0	
Total	•	5,371,304	0	5,371,304	<u>B1</u>	0	0	5,371,304	<u>B1</u>	0	0



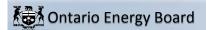
#### **PILs Tax Provision - Test Year**

Regulatory Taxable Income			<u>T1</u>	\$ 17,747,858 <b>A</b>
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%) Federal tax rate (Maximum 15%) Combined tax rate (Maximum 26.5%)	11.50% 15.00%	B C	26.50% <b>D</b> = <b>B</b> + <b>C</b>
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits				\$ 4,703,182   E = A * D   F   \$ 118,500   G   \$ 118,500   H = F + G
Corporate PILs/Income Tax Provisio		73.50%	J	\$ 4,584,682   I = H + E
Income Tax (grossed-up)				\$ 6,237,663 L = K + I <u>S. Su</u>

**Wires Only** 

#### Note:

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



#### Taxable Income - Test Year

raxable meome - rest real		Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes		<u>A.</u>	35,796,933
	T2 S1 line #		

	T2 S1 line #		
dditions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104		49,383,520
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		1,015,055
Taxable Capital Gains			
Political Donations	113 114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves beginning of year	125	T13	3,227,504
Reserves from financial statements- balance at end of year	126	<u>T13</u>	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
· · · · · · · · · · · · · · · · · · ·			
Share issue expense	235		
Write down of capital property	236		

Amounts received in respect of qualifying			
environment trust per paragraphs 12(1)(z.1) and	237		
12(1)(z.2)			
Other Additions: (please explain in detail the			
nature of the item) Interest Expensed on Capital Leases	290		
·			
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	254		
	295		
	296		
	230		
	297		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits received			118,500
			1.0,000
Total Additions			59,793,881
Deductions:			33,733,001
Gain on disposal of assets per financial			
statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	<u>T8</u>	67,909,279
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from	405	<u>T10</u>	734,870
Schedule 10 CEC		110	734,070
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411	T10	0.007.504
Tax reserves end of year	413	<u>T13</u>	3,227,504
Reserves from financial statements - balance at beginning of year	414	<u>T13</u>	5,371,304
Contributions to deferred income plans	416	<u> </u>	600,000
Book income of joint venture or partnership	305		300,000
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the	000		
nature of the item)			
Interest capitalized for accounting deducted for	390		
tax	390		
Capital Lease Payments	391		

and variance accounts  392  393  394  395  396  397  ARO Payments - Deductible for Tax when Paid  ITA 13(7.4) Election - Capital Contributions Received  ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds  Deferred Revenue - ITA 20(1)(m) reserve Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated  77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4				
394 395 396 397 ARO Payments - Deductible for Tax when Paid ITA 13(7.4) Election - Capital Contributions Received ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds Deferred Revenue - ITA 20(1)(m) reserve Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated 77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 13 Non-capital losses of preceding taxation years from Schedule 7-1 Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4	Non-taxable imputed interest income on deferral and variance accounts	392		
ARO Payments - Deductible for Tax when Paid  ITA 13(7.4) Election - Capital Contributions Received ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds Deferred Revenue - ITA 20(1)(m) reserve Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated T7,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4  ARO Payments - Deductions  again and a section 12 or 320 331  T4		393		
ARO Payments - Deductible for Tax when Paid  ITA 13(7.4) Election - Capital Contributions Received  ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds Deferred Revenue - ITA 20(1)(m) reserve Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated  77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 13  Non-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4		394		
ARO Payments - Deductible for Tax when Paid  ITA 13(7.4) Election - Capital Contributions Received  ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds  Deferred Revenue - ITA 20(1)(m) reserve Principal portion of lease payments  Lease Inducement Book Amortization credit to income  Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  NET INCOME FOR TAX PURPOSES  Calculated  77,842,95  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  Limited partnership losses of preceding taxation years from Schedule 4  Limited partnership losses of preceding taxation years from Schedule 4		395		
ARO Payments - Deductible for Tax when Paid  ITA 13(7.4) Election - Capital Contributions Received  ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds  Deferred Revenue - ITA 20(1)(m) reserve  Principal portion of lease payments  Lease Inducement Book Amortization credit to income  Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated 77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4		396		
ITA 13(7.4) Election - Capital Contributions Received ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds Deferred Revenue - ITA 20(1)(m) reserve Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated 77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 113 Non-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4  ITA 13(7.4) Election - Capital Contributions  calculated 77,842,95  Calculated 77,842,95  Taxable dividends received under section 112 or 1320  331  T4  Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4		397		
Received ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds Deferred Revenue - ITA 20(1)(m) reserve Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated 77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 113 Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4	ARO Payments - Deductible for Tax when Paid			
cost of Leaseholds  Deferred Revenue - ITA 20(1)(m) reserve  Principal portion of lease payments  Lease Inducement Book Amortization credit to income  Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  Calculated  77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  Deferred Revenue - ITA 20(1)(m) reserve  Calculated  77,842,95  Calculated  17,747,85  114  114  115  116  117  118  119  119  119  119  119  119	Received			
Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 113 Non-capital losses of preceding taxation years from Schedule 7-1 Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4  Total Deductions  calculated T7,842,95  Calculated T7,747,85  Calculated T7,747,85  320  331  T4  Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4	cost of Leaseholds			
Lease Inducement Book Amortization credit to income  Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  Total Deductions  calculated  77,842,95  Calculated  17,747,85  T4  320  331  T4  Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4	Deferred Revenue - ITA 20(1)(m) reserve			
Lease Inducement Book Amortization credit to income  Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  Total Deductions  calculated  77,842,95  Calculated  17,747,85  T4  320  331  T4  Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4	Principal portion of lease payments			
Total Deductions  Calculated 77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335	Lease Inducement Book Amortization credit to			
Total Deductions  Calculated 77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335	Financing fees for tax ITA 20(1)(e) and (e.1)			
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336	•			
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336				
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336				
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336				
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336				
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336				
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336				
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336				
Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  311  T4  320  331  T4  332  (Please show calculation)  332	Total Deductions		calculated	77,842,956
Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  311  T4  320  331  T4  332  (Please show calculation)  332	NET INCOME FOR TAX PURPOSES		calculated	17,747,858
Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  332  (Please show calculation)  335				
113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  320  T4  331  T4	Charitable donations	311		
Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4		320		
(Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335	Schedule 7-1	331	<u>T4</u>	0
years from Schedule 4		332		
REGULATORY TAXABLE INCOME   calculated   17,747,85		335		
REGULATORY TAXABLE INCOME   calculated   17,747,85				
	REGULATORY TAXABLE INCOME		calculated	17,747,858



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

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

Non-Capital Loss Carry Forward Deduction	Working Paper Reference	Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	0		0
				0
Other Adjustments Add (+) Deduct (-)	<u>T1</u>	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	<u>T1</u>	0		0
Balance available for use post Test Year	calculated	0	0	0

Net Capital Loss Carry Forward Deduction		Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	0		0
				0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0



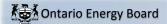
Schedule 8 CCA - Test Year

Class	Class Description	Working Paper Reference	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA		UCC End of Test Year
1	Distribution System - post 1987	<u>B8</u>	\$ 157,475,881			\$ 157,475,881	\$ -	\$ 157,475,881	4%	\$ 6,299,035		\$ 151,176,846
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	B8	\$ 26,841,355	7,064,568		\$ 33,905,923	\$ 3,532,284	\$ 30,373,639	6%	\$ 1,822,418		\$ 32,083,504
2	Distribution System - pre 1988	<u>B8</u>	\$ 46,603,349			\$ 46,603,349	\$ -	\$ 46,603,349	6%	\$ 2,796,201		\$ 43,807,148
8	General Office/Stores Equip	<u>B8</u>	\$ 14,544,371	4,684,276		\$ 19,228,647	\$ 2,342,138	\$ 16,886,509	20%	\$ 3,377,302		\$ 15,851,346
10	Computer Hardware/ Vehicles	<u>B8</u>	\$ 4,154,364	1,572,486		\$ 5,726,850	\$ 786,243	\$ 4,940,607	30%	\$ 1,482,182		\$ 4,244,668
10.1	Certain Automobiles	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	<u>B8</u>	\$ 2,162,639	11,398,852		\$ 13,561,491	\$ 5,699,426	\$ 7,862,065	100%	\$ 7,862,065		\$ 5,699,426
	Lease # 1	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 2	Lease #2	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 3	Lease # 3	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	B8	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than BI	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	8%	\$ -		\$ -
42	Fibre Optic Cable	<u>B8</u>	\$ 196,151			\$ 196,151	\$ -	\$ 196,151	12%	\$ 23,538		\$ 172,612
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	B8	\$ 1,315			\$ 1,315	\$ -	\$ 1,315	45%	\$ 592		\$ 724
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	B8	\$ 494,205,803	82,851,650		\$ 577,057,453	\$ 41,425,825	\$ 535,631,628	8%	\$ 42,850,530		\$ 534,206,923
50	Data Network Infrastructure Equipment - post Mar 2007	<u>B8</u>	\$ 1,397,115	919,028		\$ 2,316,143	\$ 459,514	\$ 1,856,629	55%	\$ 1,021,146		\$ 1,294,997
52	Computer Hardware and system software	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
3	Building - pre 1988		\$ 7,485,389			\$ 7,485,389	\$ -	\$ 7,485,389	5%	\$ 374,269		\$ 7,111,119
			\$ -			\$ -	\$ -	\$ -	10%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -	_		\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
	TOTAL		\$ 755,067,731	\$ 108,490,860	\$ -	\$ 863,558,591	\$ 54,245,430	\$ 809,313,161		\$ 67,909,279	<u>T1</u>	\$ 795,649,312



#### Schedule 10 CEC - Test Year

Cumulative Eligible Capital				<u>B10</u>	10,430,939
<u>Additions</u>					
Cost of Eligible Capital Property Acquired during Test Year		89,596			
Other Adjustments		0			
	Subtotal	89,596	x 3/4 =	67,197	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	e	0	x 1/2 =	0	
			=	67,197	67,197
Amount transferred on amalgamation or wind-up of subsidiary		0			0
	Subtotal			•	10,498,136
<u>Deductions</u>					
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year		0			
Other Adjustments		0			
	Subtotal	0	x 3/4 =		0
Cumulative Eligible Capital Balance					10,498,136
Current Year Deduction (Carry Forward to Tab "Test Year Taxable In	come")		10,498,136	x 7% =	734,870
Cumulative Eligible Capital - Closing Balance					9,763,267



#### Schedule 13 Tax Reserves - Test Year

#### **Continuity of Reserves**

						Test Year A	djustments				
Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	<u>B13</u>	0		0				0		C	ı
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(I)	<u>B13</u>	3,227,504		3,227,504		0	(	3,227,504		C	,
Reserve for goods and services not delivered ss. 20(1)(m)	<u>B13</u>	0		0				0		C	,
Reserve for unpaid amounts ss. 20(1)(n)	<u>B13</u>	0		0				0		C	,
Debt & Share Issue Expenses ss. 20(1)(e)	<u>B13</u>	0		0				0		C	,
Other tax reserves	<u>B13</u>	0		0				0		0	
		0		0				0		C	,
		0		0				0		0	į
Total		3,227,504	0	3,227,504	<u>T1</u>	0	C	3,227,504	<u>T1</u>	C	0
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	<u>B13</u>	0		0				0		(	)
General reserve for bad debts	<u>B13</u>	3,828,062		3,828,062				3,828,062		(	)
Accrued Employee Future Benefits:	<u>B13</u>	0		0				0		(	)
- Medical and Life Insurance	<u>B13</u>	0		0				0		(	)
-Short & Long-term Disability	<u>B13</u>	0		0				0		(	)
-Accmulated Sick Leave	<u>B13</u>	0		0				0		(	)
- Termination Cost	<u>B13</u>	0		0				0		C	,
- Other Post-Employment Benefits	<u>B13</u>	0		0				0		C	)
Provision for Environmental Costs	<u>B13</u>	0		0				0		C	,
Restructuring Costs	<u>B13</u>	0		0				0		C	,
Accrued Contingent Litigation Costs	<u>B13</u>	0		0				0		C	)
Accrued Self-Insurance Costs	<u>B13</u>	0		0				0		C	,
Other Contingent Liabilities	<u>B13</u>	1,543,242		1,543,242				1,543,242		0	)
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>B13</u>	0		0				0		C	,
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>B13</u>	0		0				0		C	,
Other	<u>B13</u>	0		0				0		(	,
		0		0				0		0	1
		0		0				0		0	-
Total		5,371,304	0	5,371,304	<u>T1</u>	0	(	5,371,304	<u>T1</u>	0	C



#### EB-2015-0004 (Year 2016)

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast 7,440,624,000

Total kWs from Load Forecast 10,124,953

Deficiency/sufficiency ( RRWF 8. cell F51) 5,112,423

Miscellaneous Revenue (RRWF 5. cell F48)

		ī	1	2	3	4	6	7	8	9	11	12	13
	ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													
Forecast kWh	CEN	7,440,624,000	2,216,045,000	726,360,000	2,954,441,000	863,309,000	620,218,000	43,552,000	48,000	16,651,000			
Forecast kW	CDEM	10,124,953			7,027,979	1,847,365	1,121,449	123,144	216			4,800	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,499,198			1,756,995	461,841	280,362						
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.													
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	7,440,624,000	2,216,045,000	726,360,000	2,954,441,000	863,309,000	620,218,000	43,552,000	48,000	16,651,000		-	-
Existing Monthly Charge Existing Distribution kWh Rate			\$9.67 \$0.0234	\$16.72 \$0.0210	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43 \$0.0219	\$122.41	\$122.41	\$122.41
Existing Distribution kW Rate Existing TOA Rate					\$3.5691 \$0.45	\$3.4887 \$0.45	\$3.3129 \$0.45	\$3.9997	\$10.0361		\$2	\$1	\$2
Additional Charges					ψ0.40	ψ0.40	ψυ13						
Distribution Revenue from Rates		\$159,359,893	\$86,359,164	\$20,171,698	\$35,397,687	\$10,269,766	\$5,725,783	\$872,268	\$3,902	\$549,494	\$0	\$10,131	\$0
Transformer Ownership Allowance Net Class Revenue	CREV	\$1,124,639 \$158,235,254	\$0 \$86,359,164	\$0 \$20,171,698	\$790,648 \$34,607,039	\$207,829 \$10,061,938	\$126,163 \$5,599,620	\$0 \$872,268	\$0 \$3,902	\$0 \$549,494	\$0 \$0	\$0 \$10,131	\$0 \$0
		\$155,E00,E01	\$22,000,101	<del>+==11111000</del>	\$2.,007,000	Ţ.:,001,000	\$2,000,020	ţ0/2,200	ψ0,002	\$0.10,10.1	40	\$10,101	<del>-</del>



#### EB-2015-0004 (Year 2016)

#### **Sheet I6.2 Customer Data Worksheet** -

		i											
Г			1	2	3	4	6	- /	8	9	11	12	13
	ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													
Bad Debt 3 Year Historical Average	BDHA	\$2,000,008	\$1,354,005	\$422,002	\$150,001	\$74,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$884,964	\$658,889	\$119,577	\$93,649	\$12,109	\$102	\$156	\$104	\$377			
Number of Bills	CNB	3,903,839	3,568,119	294,147.00	39,545.00	912.00	132.00	180.00	660.00	120.00		24	
Number of Devices	CDEV							55,516	55	3,477			
Number of Connections (Unmetered)	CCON	7,233						3,701	55	3,477			
Total Number of Customers	CCA	325,320	297,343	24,512	3,295	76	11	15	55	10		2	
Bulk Customer Base	CCB	325,320	297,343	24,512	3,295	76	11	15	55	10		2	
Primary Customer Base	CCP	333,394	297,343	24,512	3,295	76	11	8,090	55	10		2	
Line Transformer Customer Base	CCLT	332,972	297,343	24,512	2,923	33	5	8,090	55	10			
Secondary Customer Base	ccs	323,583	297,343	24,512	1,648			15	55	10			
Weighted - Services	cwcs	370,078	297,343	49,025	16,477	-	-	3,701	55	3,477	-	-	
Weighted Meter -Capital	CWMC	60,568,577	44,025,138	9,147,451	6,505,988	760,000	110,000	-	-	-	-	20,000	-
Weighted Meter Reading	CWMR	500,674	297,343	24,512	159,869	16,182	2,342	-	-	-	-	426	-
Weighted Bills	CWNB	4,157,610	3,568,119	302,982	254,405	23,055	3,329	4,531	466	125	-	598	-

#### **Bad Debt Data**

Historic Year:	2012	2,000,008	1,354,005	422,002	150,001	74,000				
Historic Year:	2013	2,000,008	1,354,005	422,002	150,001	74,000				
Historic Year:	2014	2,000,008	1,354,005	422,002	150,001	74,000				
Three-year average		2,000,008	1,354,005	422,002	150,001	74,000	-		-	-

#### SSS Admin Charge Data

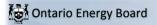
	-												
Historic Year:	2012	979,657	895,929	74,332	9,078	226	35	56		2			
Historic Year:	2013	896,212	819,690	67,433	8,586	214	30	- 12		270			
Historic Year:	2014	920,026	842,937	67,671	8,715	253	30	21		398			
Three-year average		931,965	852,852	69,812	8,793	231	32	22	-	224	-	-	-

#### Street Lighting Adjustment Factors

NCP Test Results	4 NCP	

	Primary As	set Data	Line Transformer Asset Data				
	Customers/		Customers/				
Class	Devices	4 NCP	Devices	4 NCP			
Residential	297,343	1,961,254	297,343	1,961,254			
Street Light	55,516	53,358	55,516	53,358			

Street Lighting Adj	ustment Factors
Primary	6.8627
Line Transformer	6.8627



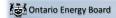
#### EB-2015-0004 (Year 2016)

#### **Sheet I8 Demand Data Worksheet** -

This is an input sheet for demand allocators.

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

				T						1		ı	
		-	1	2	3	4	6	7	8	9	11	12	13
<u>Customer Classes</u>		Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
CO-INCIDENT	DEAK												
CO-INCIDENT	PEAK												
1 CP													
Transformation CP	TCP1	1,282,883	436,953	153,148	508,176	105,363	77,512	-	-	1,731		-	
Bulk Delivery CP	BCP1	1,282,883	436,953	153,148	508,176	105,363	77,512	-	-	1,731	-	-	
Total Sytem CP	DCP1	1,282,883	436,953	153,148	508,176	105,363	77,512	-	-	1,731	-	-	
4 CP													
Transformation CP	TCP4	5,006,360	1,792,729	491.382	1,920,564	460,783	316,194	17,335	15	7,356			
Bulk Delivery CP	BCP4	5,006,360	1,792,729	491,382	1,920,564	460,783	316,194	17,335	15				
Total Sytem CP	DCP4	5,006,360	1,792,729	491,382	1,920,564	460,783	316,194	17,335	15		-	-	
Total Cytom Ci	20	0,000,000	1,7 02,7 20	101,002	1,020,001	100,100	010,101	17,000		1,000		ı	
12 CP													
Transformation CP	TCP12	13,857,647	4,705,908	1,390,100	5,366,758	1,372,626	949,343	50,166	48	22,468		230	
Bulk Delivery CP	BCP12	13,857,647	4,705,908	1,390,100	5,366,758	1,372,626	949,343	50,166	48		-	230	
Total Sytem CP	DCP12	13,857,647	4,705,908	1,390,100	5,366,758	1,372,626	949,343	50,166	48	22,468	-	230	
NON OO INOIDE	UT DE ALC												
NON CO_INCIDE	NI PEAK												
1 NCP													
Classification NCP from													
Load Data Provider	DNCP1	1,457,990	497,262	153,148	527,926	156,830	105,588	13,805	14	2,265		1,152	
Primary NCP	PNCP1	1,457,990	497,262	153,148	527,926	156,830	105,588	13,805	14	2,265		1,152	
Line Transformer NCP	LTNCP1	1,245,101	497,262	153,148	459,296	69,005	49,626	13,805	14	2,265	-	680	
Secondary NCP	SNCP1	930,458	497,262	153,148	263,963		- 7	13,805	14	2,265	-		
4 NCP													
Classification NCP from	DNCP4	5,665,114	1,961,254	E76 005	2,050,013	604 705	406.005	53,358	54	8,906		2.000	
Load Data Provider Primary NCP	PNCP4	5,665,114	1,961,254	576,965 576,965	2,050,013	604,725 604,725	406,005 406.005	53,358	54	8,906		3,836 3,836	
Line Transformer NCP	LTNCP4	4.878.062	1,961,254	576,965	1,818,362	266,079	190,823	53,358	54	8,906		2,263	
Secondary NCP	SNCP4	3,625,543	1,961,254	576,965	1,025,007	200,079	190,023	53,358	54	8,906		2,203	
Occordary NOI	31101 4	0,020,040	1,301,204	370,303	1,020,007			33,336	34	0,900	•		
12 NCP		ĺ											
Classification NCP from		ĺ											
Load Data Provider	DNCP12	15,671,749	5,439,974	1,578,908	5,753,087	1,642,061	1,094,028	130,015	131	25,887		7,657	
Primary NCP	PNCP12	15,671,749	5,439,974	1,578,908	5,753,087	1,642,061	1,094,028	130,015	131	25,887		7,657	
Line Transformer NCP	LTNCP12	13,421,320	5,439,974	1,578,908	5,005,186	722,507	514,194	130,015	131	25,887	-	4,517	
Secondary NCP	SNCP12	10,051,460	5,439,974	1,578,908	2,876,544			130,015	131	25,887	-		



#### EB-2015-0004 (Year 2016)

Sheet O1 Revenue to Cost Summary Worksheet

Instructions

Class Revenue, Cost Analysis, and Return on Rate Base



#### EB-2015-0004 (Year 2016)

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

#### **Summary**

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System

with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	4	6	7	8	9	11	12	13
Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
\$4.32	\$6.72	\$38.90	\$159.23	\$78.68	\$0.19	\$1.76	-\$0.03	0	\$192.79	0
\$7.53	\$11.03	\$67.15	\$281.68	\$201.78	\$0.46	\$3.53	-\$0.02	0	\$312.18	0
\$15.66	\$23.38	\$95.17	\$506.15	\$559.05	\$13.35	\$12.59	\$7.40	0	\$264.24	0
\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41



#### EB-2015-0004 (Year 2017)

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast 7,379,644,000

Total kWs from Load Forecast 10,034,217

Deficiency/sufficiency ( RRWF 8. cell F51) - 12,635,330

Miscellaneous Revenue (RRWF 5. cell F48)

			1	2	3	4	6	7	8	9	11	12	13
	ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													
Forecast kWh	CEN	7,379,644,000	2,198,259,000	716,896,000	2,907,445,000	877,400,000	619,253,000	43,653,000	48,000	16,690,000			
Forecast kW	CDEM	10,034,217			6,908,640	1,877,691	1,119,726	123,144	216			4,800	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,476,514			1,727,160	469,423	279,932					·	
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		_											
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	7,379,644,000	2,198,259,000	716,896,000	2,907,445,000	877,400,000	619,253,000	43,653,000	48,000	16,690,000			
Existing Monthly Charge			\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41
Existing Distribution kWh Rate			\$0.0234	\$0.0210						\$0.0219			
Existing Distribution kW Rate					\$3.5691	\$3.4887	\$3.3129	\$3.9997	\$10.0361		\$2	\$1	\$2
Existing TOA Rate Additional Charges					\$0.45	\$0.45	\$0.45						
Distribution Revenue from Rates		\$158,986,352	\$86,397,220	\$19,995,810	\$35,058,607	\$10,375,565	\$5,720,075	\$872,268	\$3,776	\$552,900	\$0	\$10,131	\$0
Transformer Ownership Allowance		\$1,114,431	\$0	\$0	\$777.222	\$211,240	\$125,969	\$0	\$0	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$157,871,920	\$86,397,220	\$19,995,810	\$34,281,385	\$10,164,325	\$5,594,105	\$872,268	\$3,776	\$552,900	\$0	\$10,131	\$0



#### EB-2015-0004 (Year 2017)

#### **Sheet I6.2 Customer Data Worksheet** -

-			1	2	3	4	6	7	8	9	11	12	13
	ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													_
Bad Debt 3 Year Historical Average	BDHA	\$2,000,008	\$1,354,005	\$422,002	\$150,001	\$74,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$884,964	\$658,889	\$119,577	\$93,649	\$12,109	\$102	\$156	\$104	\$377			
Number of Bills	CNB	3,952,466	3,615,094	295,514.00	39,878.00	912.00	132.00	180.00	612.00	120.00		24	
Number of Devices	CDEV							55,516	51	3,525			
Number of Connections (Unmetered)	CCON	7,277						3,701	51	3,525			
Total Number of Customers	CCA	329,372	301,258	24,626	3,323	76	11	15	51	10		2	
Bulk Customer Base	CCB	329,372	301,258	24,626	3,323	76	11	15	51	10		2	
Primary Customer Base	CCP	337,637	301,258	24,626	3,323	76	11	8,281	51	10			
Line Transformer Customer Base	CCLT	337,213	301,258	24,626	2,948	33	5	8,281	51	10			
Secondary Customer Base	CCS	327,622	301,258	24,626	1,662			15	51	10			
Weighted - Services	cwcs	374,403	301,258	49,252	16,616	-	-	3,701	51	3,525		-	-
Weighted Meter -Capital	CWMC	61,277,413	44,596,728	9,189,973	6,600,712	760,000	110,000	-	-	-	-	20,000	-
Weighted Meter Reading	CWMR	506,049	301,258	24,626	161,215	16,182	2,342	-	-	-	-	426	-
Weighted Bills	CWNB	4,208,102	3,615,094	304,390	256,548	23,055	3,329	4,531	432	125	-	598	-

#### **Bad Debt Data**

Historic Year:	2012	2,000,008	1,354,005	422,002	150,001	74,000				
Historic Year:	2013	2,000,008	1,354,005	422,002	150,001	74,000				
Historic Year:	2014	2,000,008	1,354,005	422,002	150,001	74,000				
Three-year average		2,000,008	1,354,005	422,002	150,001	74,000		-	-	

#### SSS Admin Charge Data

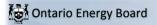
Historic Year:	2012	979,657	895,929	74,332	9,078	226	35	56	2			
Historic Year:	2013	896,212	819,690	67,433	8,586	214	30	- 12	270			
Historic Year:	2014	920,026	842,937	67,671	8,715	253	30	21	398			
Three-year average		931,965	852,852	69,812	8,793	231	32	22	224	-	-	-

#### Street Lighting Adjustment Factors

NCP Test Results	4 NCP	

	Primary As	set Data	Line Transformer Asset Data			
	Customers/		Customers/			
Class	Devices	4 NCP	Devices	4 NCP		
Residential	301,258	1,945,515	301,258	1,945,515		
Street Light	55,516	53,482	55,516	53,482		

Street Lighting Adj	ustment Factors
Primary	6.7036
Line Transformer	6.7036



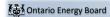
#### EB-2015-0004 (Year 2017)

#### **Sheet I8 Demand Data Worksheet** -

This is an input sheet for demand allocators.

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

		İ								1			
			1	2	3	4	6	7	8	9	11	12	13
<u>Customer Classes</u>		Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
CO-INCIDENT	PEAK												
1 CP													
Transformation CP	TCP1	1,270,901	433,446	151,153	500,093	107,082	77,391	-	-	1,736		-	
Bulk Delivery CP	BCP1	1,270,901	433,446	151,153	500,093	107,082	77,391	-	-	1,736	-	-	
Total Sytem CP	DCP1	1,270,901	433,446	151,153	500,093	107,082	77,391	-	-	1,736	-	-	
4 CP													
Transformation CP	TCP4	4,962,106	1,778,343	484.980	1,890,014	468,304	315,703	17,376	14	7,373		-	
Bulk Delivery CP	BCP4	4,962,106	1,778,343	484,980	1,890,014	468,304	315,703	17,376	14	7,373	-	-	
Total Sytem CP	DCP4	4,962,106	1,778,343	484,980	1,890,014	468,304	315,703	17,376	14	7,373	-	-	
			·										
12 CP	TCP12	40 707 405	4.668.145	4 074 000	E 004 000	4 205 220	947.866	50,000	45	22.520		230	
Transformation CP Bulk Delivery CP	BCP12	13,737,495 13,737,495	4,668,145	1,371,988 1,371,988	5,281,389 5,281,389	1,395,030 1,395,030	947,866	50,282 50,282	45 45	22,520		230	
Total Sytem CP	DCP12	13,737,495	4,668,145	1,371,988	5,281,389	1,395,030	947,866	50,282	45		-	230	
Total Sylem CP	DCF 12	13,737,493	4,000,145	1,371,900	5,261,369	1,393,030	947,000	50,262	45	22,520	-	230	
NON CO_INCIDE	NT PEAK												
4 NOD													
1 NCP Classification NCP from													
Load Data Provider	DNCP1	1,446,038	493,272	151,153	519,528	159,390	105,423	13,837	13	2,270		1.152	
Primary NCP	PNCP1	1,446,038	493,272	151,153	519,528	159,390	105,423	13,837	13	2,270		1,152	
Line Transformer NCP	LTNCP1	1,232,894	493,272	151,153	451.990	70.131	49.549	13,837	13	2,270		680	
Secondary NCP	SNCP1	920,309	493,272	151,153	259,765	70,131	43,543	13,837	13	2,270	-	000	
Cocondary 110.	Citor i	020,000	100,212	101,100	200,700			10,001		2,210			
4 NCP													
Classification NCP from													
Load Data Provider	DNCP4	5,618,628	1,945,515	569,448	2,017,404	614,595	405,373	53,482	50	8,927		3,836	
Primary NCP	PNCP4	5,618,628	1,945,515	569,448	2,017,404	614,595	405,373	53,482	50	8,927		3,836	
Line Transformer NCP	LTNCP4	4,830,068	1,945,515	569,448	1,789,437	270,422	190,526	53,482	50	8,927	-	2,263	
Secondary NCP	SNCP4	3,586,123	1,945,515	569,448	1,008,702			53,482	50	8,927	-		
12 NCP													
Classification NCP from													
Load Data Provider	DNCP12	15,541,461	5,396,320	1,558,336	5,661,573	1,668,863	1,092,326	130,317	122	25,948		7,657	
Primary NCP	PNCP12	15,541,461	5,396,320	1,558,336	5,661,573	1,668,863	1,092,326	130,317	122	25,948		7,657	
Line Transformer NCP	LTNCP12	13,288,821	5,396,320	1,558,336	4,925,569	734,300	513,394	130,317	122	25,948	-	4,517	
Secondary NCP	SNCP12	9,941,829	5,396,320	1,558,336	2,830,787			130,317	122	25,948	-		



EB-2015-0004 (Year 2017)
Sheet O1 Revenue to Cost Summary Worksheet -

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

Class Revenue, Cost Analysis, and Return on Rate Base

			- 1	2	3	4	6	7	8	9	11	12	13
Assets crev Distril					GS 50 to 1,499	GS 1,500 to		,	۰	Unmetered	Standby Power	Standby Power	Standby Power
		Total	Residential	GS <50	kW	4,999 kW	Large Use	Street Light	Sentinel	Scattered Load	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use
	tribution Revenue at Existing Rates scellaneous Revenue (mi)	\$157,871,920 \$11,562,581	\$86,397,220 \$7,880,878	\$19,995,810 \$1,121,706	\$34,281,385 \$1,817,588	\$10,164,325 \$413,939	\$5,594,105 \$244,404	\$872,268 \$61,951	\$3,776 \$728	\$552,900 \$18,635	\$0 \$0	\$10,131 \$2,753	\$0 \$0
	scellarieous Revertue (IIII)		laneous Revenue In			\$413,939	\$244,404	\$61,951	\$/20	\$10,033	\$0	\$2,755	30
	tal Revenue at Existing Rates	\$169,434,501	\$94,278,097	\$21,117,516	\$36,098,973	\$10,578,263	\$5,838,509	\$934,219	\$4,504	\$571,535	\$0	\$12,884	\$0
	ctor required to recover deficiency (1 + D)	1.0800											
	tribution Revenue at Status Quo Rates scellaneous Revenue (mi)	\$170,507,250 \$11,562,581	\$93,312,049 \$7,880,878	\$21,596,181 \$1,121,706	\$37,025,107 \$1,817,588	\$10,977,830 \$413.939	\$6,041,831 \$244,404	\$942,081 \$61.951	\$4,079 \$728	\$597,152 \$18.635	\$0 \$0	\$10,941 \$2,753	\$0 \$0
	tal Revenue at Status Quo Rates	\$182,069,832	\$101,192,927	\$22,717,887	\$38,842,695	\$11,391,768	\$6,286,235	\$1,004,031	\$4,807	\$615,786	\$0		\$0
	penses tribution Costs (di)	\$27.562.134	\$13.250.516	\$2.867.302	\$7.686.137	\$1,999,556	\$1.328.490	\$318.197	\$1,222	\$99.784	\$0	\$10.929	so
	stomer Related Costs (cu)	\$16.591.974	\$13,485,325	\$1,649,444	\$1,246,480	\$178.152	\$1,326,490	\$12,757	\$1,222	\$352	\$0 \$0	\$2,790	\$0
ad Gene	neral and Administration (ad)	\$40,538,773	\$24,185,202	\$4,157,269	\$8,427,580	\$2,064,525	\$1,283,311	\$311,449	\$2,190	\$94,502	\$0	\$12,744	\$0
	preciation and Amortization (dep)	\$43,558,281	\$21,449,436	\$4,755,870	\$11,847,334	\$2,981,579	\$1,957,646	\$418,986	\$1,523	\$129,870	\$0	\$16,037	\$0
INPUT PILs INT Intere	.s (INPUT)	\$3,634,152 \$18,212,544	\$1,715,035 \$8,594,891	\$385,437 \$1,931,618	\$1,039,098 \$5,207,440	\$267,228 \$1,339,214	\$177,207 \$888,071	\$37,127 \$186,062	\$135 \$674	\$11,559 \$57,928	\$0 \$0	\$1,326 \$6,647	\$0 \$0
	tal Expenses	\$150,097,858	\$82,680,406	\$15,746,941	\$35,454,069	\$8,830,255	\$5,650,182	\$1,284,579	\$6,960	\$393,995	\$0		
		-											
Direc	ect Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI Alloca	ocated Net Income (NI)	\$31,971,974	\$15,088,262	\$3,390,939	\$9,141,618	\$2,350,980	\$1,559,001	\$326,630	\$1,183	\$101,692	\$0	\$11,668	\$0
_													
Reve	venue Requirement (includes NI)	\$182,069,832	\$97,768,668	\$19,137,880	\$44,595,687	\$11,181,234	\$7,209,183	\$1,611,209	\$8,143	\$495,688	\$0	\$62,141	\$0
		Revenue Requi	rement Input equals	s Output									
			ı										
Rate	te Base Calculation		ı										
Not /	t Assets		ı										
dp Distri	tribution Plant - Gross	\$842,014,035	\$403,132,750	\$89,737,621	\$237,109,634	\$60,339,576	\$39,977,764	\$8,660,778	\$31,960	\$2,716,307	\$0	\$307,646	\$0
	neral Plant - Gross	\$143,786,337	\$68,649,731	\$15,261,305	\$40,631,380	\$10,349,092	\$6,865,710	\$1,499,741	\$5,558	\$471,321	\$0	\$52,498	\$0
	cumulated Depreciation pital Contribution	(\$134,245,407) (\$60,422,486)	(\$65,213,813) (\$32,686,561)	(\$14,615,928) (\$6,468,107)	(\$37,107,208) (\$14,749,317)	(\$9,397,582) (\$3,266,500)	(\$6,182,243) (\$2,181,531)	(\$1,278,507) (\$779,143)	(\$4,599) (\$3,480)	(\$396,296) (\$265,672)	\$0 \$0	(\$49,230) (\$22,176)	\$0 \$0
	tal Net Plant	\$791,132,479	\$373,882,107	\$83,914,891	\$225,884,489	\$58,024,586	\$38,479,700	\$8,102,869	\$29,439	\$2,525,660	\$0		\$0
		-											_
Direc	ectly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			ı										
	st of Power (COP)	\$911,714,427 \$84,692,880	\$273,437,511 \$50,921,043	\$88,495,848	\$358,000,053	\$108,031,563		\$5,408,923	\$6,381	\$2,087,431			
	1&A Expenses ectly Allocated Expenses	\$84,692,880		60.074.045			\$76,246,717				\$0	\$0	\$0
Direc				\$8,674,015 \$0	\$17,360,197	\$4,242,233	\$2,627,258	\$642,404	\$4,628	\$194,638	\$0	\$26,463	\$0
Direc Subt	btotal		\$0	\$0	\$17,360,197 \$0	\$4,242,233 \$0	\$2,627,258 \$0	\$642,404 \$0	\$4,628 \$0	\$194,638 \$0	\$0 \$0	\$26,463 \$0	\$0 \$0
Subt		\$996,407,307	\$0 <b>\$324,358,555</b>	\$0 <b>\$97,169,863</b>	\$17,360,197 \$0 <b>\$375,360,249</b>	\$4,242,233 \$0 \$112,273,797	\$2,627,258 \$0 <b>\$78,873,976</b>	\$642,404 \$0 <b>\$6,051,326</b>	\$4,628 \$0 <b>\$11,009</b>	\$194,638 \$0 <b>\$2,282,069</b>	\$0 \$0 <b>\$0</b>	\$26,463 \$0 <b>\$26,463</b>	\$0 \$0
Subt	orking Capital		\$0	\$0	\$17,360,197 \$0	\$4,242,233 \$0	\$2,627,258 \$0	\$642,404 \$0	\$4,628 \$0	\$194,638 \$0	\$0 \$0	\$26,463 \$0	\$0 \$0
Subt		\$996,407,307	\$0 <b>\$324,358,555</b>	\$0 <b>\$97,169,863</b>	\$17,360,197 \$0 <b>\$375,360,249</b>	\$4,242,233 \$0 \$112,273,797	\$2,627,258 \$0 <b>\$78,873,976</b>	\$642,404 \$0 <b>\$6,051,326</b>	\$4,628 \$0 <b>\$11,009</b>	\$194,638 \$0 <b>\$2,282,069</b>	\$0 \$0 <b>\$0</b>	\$26,463 \$0 <b>\$26,463</b>	\$0 \$0
Subt	orking Capital	\$996,407,307 \$78,616,537 \$869,749,015	\$0 \$324,358,555 \$25,591,890	\$0 \$97,169,863 \$7,666,702 \$91,581,593	\$17,360,197 \$0 \$375,360,249 \$29,615,924	\$4,242,233 \$0 \$112,273,797 \$8,858,403	\$2,627,258 \$0 \$78,873,976 \$6,223,157	\$642,404 \$0 \$6,051,326 \$477,450	\$4,628 \$0 \$11,009 \$869	\$194,638 \$0 \$2,282,069 \$180,055	\$0 \$0 \$0	\$26,463 \$0 <b>\$26,463</b> \$2,088	\$0 \$0
Subt Work Total	orking Capital tal Rate Base	\$996,407,307 \$78,616,537 \$869,749,015 Rate Base	\$0 \$324,358,555 \$25,591,890 \$399,473,997 e Input equals Outp	\$0 \$97,169,863 \$7,666,702 \$91,581,593	\$17,360,197 \$0 \$375,360,249 \$29,615,924 \$255,500,413	\$4,242,233 \$0 \$112,273,797 \$8,858,403 \$66,882,988	\$2,627,258 \$0 \$78,873,976 \$6,223,157 \$44,702,857	\$642,404 \$0 \$6,051,326 \$477,450 \$8,580,319	\$4,628 \$0 \$11,009 \$869 \$30,307	\$194,638 \$0 \$2,282,069 \$180,055 \$2,705,715	\$0 \$0 \$0 \$0 \$0	\$26,463 \$0 \$26,463 \$2,088 \$290,826	\$0 \$0 \$0 \$0
Subt Work Total Equit	orking Capital tal Rate Base uity Component of Rate Base	\$996,407,307 \$78,616,537 \$869,749,015 Rate Base \$347,899,606	\$0 \$324,358,555 \$25,591,890 \$399,473,997 e Input equals Outp \$159,789,599	\$0 \$97,169,863 \$7,666,702 \$91,581,593 out \$36,632,637	\$17,360,197 \$0 \$375,360,249 \$29,615,924 \$255,500,413 \$102,200,165	\$4,242,233 \$0 \$112,273,797 \$8,858,403 \$66,882,988 \$26,753,195	\$2,627,258 \$0 \$78,873,976 \$6,223,157 \$44,702,857	\$642,404 \$0 \$6,051,326 \$477,450 \$8,580,319 \$3,432,127	\$4,628 \$0 \$11,009 \$869 \$30,307	\$194,638 \$0 \$2,282,069 \$180,055 \$2,705,715 \$1,082,286	\$0 \$0 \$0 \$0 \$0	\$26,463 \$0 \$26,463 \$2,088 \$290,826	\$0 \$0 \$0 \$0
Subt Work Total Equit	orking Capital tal Rate Base	\$996,407,307 \$78,616,537 \$869,749,015 Rate Base	\$0 \$324,358,555 \$25,591,890 \$399,473,997 e Input equals Outp	\$0 \$97,169,863 \$7,666,702 \$91,581,593	\$17,360,197 \$0 \$375,360,249 \$29,615,924 \$255,500,413	\$4,242,233 \$0 \$112,273,797 \$8,858,403 \$66,882,988	\$2,627,258 \$0 \$78,873,976 \$6,223,157 \$44,702,857	\$642,404 \$0 \$6,051,326 \$477,450 \$8,580,319	\$4,628 \$0 \$11,009 \$869 \$30,307	\$194,638 \$0 \$2,282,069 \$180,055 \$2,705,715	\$0 \$0 \$0 \$0 \$0	\$26,463 \$0 \$26,463 \$2,088 \$290,826	\$0 \$0 \$0 \$0
Subt Work Total Equit Net I	orking Capital tal Rate Base uity Component of Rate Base I Income on Allocated Assets	\$996,407,307 \$78,616,537 \$869,749,015 Rate Base \$347,899,606 \$31,971,974	\$0 \$324,358,555 \$25,591,890 \$399,473,997 e Input equals Outp \$159,789,599 \$18,512,521	\$0 \$97,169,863 \$7,666,702 \$91,581,593 but \$36,632,637 \$6,970,947	\$17,360,197 \$0 \$375,360,249 \$29,615,924 \$255,500,413 \$102,200,165	\$4,242,233 \$0 \$112,273,797 \$8,858,403 \$66,882,988 \$26,753,195	\$2,627,258 \$0 \$78,873,976 \$6,223,157 \$44,702,857	\$642,404 \$0 \$6,051,326 \$477,450 \$8,580,319 \$3,432,127 (\$280,547)	\$4,628 \$0 \$11,009 \$869 \$30,307 \$12,123 (\$2,153)	\$194,638 \$0 \$2,282,069 \$180,055 \$2,705,715 \$1,082,286 \$221,791	\$0 \$0 \$0 \$0 \$0 \$0	\$26,463 \$0 \$26,463 \$2,088 \$290,826 \$116,330 (\$36,778)	\$0 \$0 \$0 \$0
Subt Work Total Equit Net Is	orking Capital tal Rate Base uity Component of Rate Base I Income on Allocated Assets It Income on Direct Allocation Assets	\$996,407,307 \$78,616,537 \$869,749,015 Rate Base \$347,899,606 \$31,971,974	\$0 \$324,358,555 \$25,591,890 \$399,473,997 e Input equals Outp \$159,789,599 \$18,512,521 \$0	\$0 \$97,169,863 \$7,666,702 \$91,581,593 out \$36,632,637 \$6,970,947 \$0	\$17,360,197 \$0 \$375,360,249 \$29,615,924 \$255,500,413 \$102,200,165 \$3,388,626 \$0	\$4,242,233 \$0 \$112,273,797 \$8,858,403 \$66,882,988 \$26,753,195 \$2,561,514 \$0	\$2,627,258 \$0 \$76,873,976 \$6,223,157 \$44,702,857 \$17,881,143 \$636,054	\$642,404 \$0 \$6,051,326 \$477,450 \$8,580,319 \$3,432,127 (\$280,547) \$0	\$4,628 \$0 \$11,009 \$869 \$30,307 \$12,123 (\$2,153)	\$194,638 \$0 \$2,262,069 \$180,055 \$2,705,715 \$1,082,286 \$221,791 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$26,463 \$0 \$26,463 \$2,088 \$290,826 \$116,330 (\$36,778) \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
Subt Work Total Equit Net Is	orking Capital tal Rate Base uity Component of Rate Base I Income on Allocated Assets	\$996,407,307 \$78,616,537 \$869,749,015 Rate Base \$347,899,606 \$31,971,974	\$0 \$324,358,555 \$25,591,890 \$399,473,997 e Input equals Outp \$159,789,599 \$18,512,521	\$0 \$97,169,863 \$7,666,702 \$91,581,593 but \$36,632,637 \$6,970,947	\$17,360,197 \$0 \$375,360,249 \$29,615,924 \$255,500,413 \$102,200,165 \$3,388,626	\$4,242,233 \$0 \$112,273,797 \$8,858,403 \$66,882,988 \$26,753,195 \$2,561,514	\$2,627,258 \$0 \$78,873,976 \$6,223,157 \$44,702,857 \$17,881,143 \$636,054	\$642,404 \$0 \$6,051,326 \$477,450 \$8,580,319 \$3,432,127 (\$280,547)	\$4,628 \$0 \$11,009 \$869 \$30,307 \$12,123 (\$2,153)	\$194,638 \$0 \$2,282,069 \$180,055 \$2,705,715 \$1,082,286 \$221,791	\$0 \$0 \$0 \$0 \$0 \$0	\$26,463 \$0 \$26,463 \$2,088 \$290,826 \$116,330 (\$36,778)	\$0 \$0 \$0 \$0
Subt Work Total  Equit Net Is Net Is	orking Capital tal Rate Base uity Component of Rate Base I Income on Allocated Assets It Income on Direct Allocation Assets	\$996,407,307 \$78,616,537 \$869,749,015 Rate Base \$347,899,606 \$31,971,974	\$0 \$324,358,555 \$25,591,890 \$399,473,997 e Input equals Outp \$159,789,599 \$18,512,521 \$0	\$0 \$97,169,863 \$7,666,702 \$91,581,593 out \$36,632,637 \$6,970,947	\$17,360,197 \$0 \$375,360,249 \$29,615,924 \$255,500,413 \$102,200,165 \$3,388,626 \$0	\$4,242,233 \$0 \$112,273,797 \$8,858,403 \$66,882,988 \$26,753,195 \$2,561,514 \$0	\$2,627,258 \$0 \$76,873,976 \$6,223,157 \$44,702,857 \$17,881,143 \$636,054	\$642,404 \$0 \$6,051,326 \$477,450 \$8,580,319 \$3,432,127 (\$280,547) \$0	\$4,628 \$0 \$11,009 \$869 \$30,307 \$12,123 (\$2,153)	\$194,638 \$0 \$2,262,069 \$180,055 \$2,705,715 \$1,082,286 \$221,791 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$26,463 \$0 \$26,463 \$2,088 \$290,826 \$116,330 (\$36,778) \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
Subt Work Total Equit Net It Net It RATE	orking Capital tal Rate Base uity Component of Rate Base I Income on Allocated Assets I Income on Direct Allocation Assets I Income TIOS ANALYSIS	\$996.407.307 \$78.616.537 \$869,749.015 Rate Bases \$347.699,606 \$31,971,974 \$0	\$0 \$324,358,555 \$25,591,890 \$399,473,997 e Input equals Outp \$159,789,599 \$18,512,521 \$0	\$0 \$97,169,863 \$7,666,702 \$91,581,593 pout \$36,632,637 \$6,970,947 \$0 \$6,970,947	\$17,360,197 \$0 \$375,360,249 \$29,615,924 \$255,500,413 \$102,200,165 \$3,388,626 \$0 \$3,388,626	\$4,242,233, \$0 \$112,273,797 \$8,858,403 \$66,882,988 \$26,753,195 \$2,561,514 \$0 \$2,561,514	\$2,627,258 \$78,873,976 \$6,223,157 \$44,702,857 \$17,881,143 \$636,054 \$0	\$642,404 \$0 \$6,051,326 \$477,450 \$8,580,319 \$3,432,127 (\$280,547) \$0 (\$280,547)	\$4,628 \$11,009 \$869 \$30,307 \$12,123 (\$2,153) \$0	\$194,638 \$2,282,069 \$180,055 \$2,705,715 \$1,082,286 \$221,791 \$0 \$221,791	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$26,463 \$26,463 \$2,088 \$290,826 \$116,330 (\$36,778) \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
Subt Work Total Equit Net It Net It RATE	orking Capital tal Rate Base uity Component of Rate Base I Income on Allocated Assets I Income on Direct Allocation Assets	\$996,407,307 \$78,616,537 \$869,749,015 Rate Base \$347,899,606 \$31,971,974	\$0 \$324,358,555 \$25,591,890 \$399,473,997 e Input equals Outp \$159,789,599 \$18,512,521 \$0	\$0 \$97,169,863 \$7,666,702 \$91,581,593 out \$36,632,637 \$6,970,947	\$17,360,197 \$0 \$375,360,249 \$29,615,924 \$255,500,413 \$102,200,165 \$3,388,626 \$0	\$4,242,233 \$0 \$112,273,797 \$8,858,403 \$66,882,988 \$26,753,195 \$2,561,514 \$0	\$2,627,258 \$0 \$76,873,976 \$6,223,157 \$44,702,857 \$17,881,143 \$636,054	\$642,404 \$0 \$6,051,326 \$477,450 \$8,580,319 \$3,432,127 (\$280,547) \$0	\$4,628 \$0 \$11,009 \$869 \$30,307 \$12,123 (\$2,153)	\$194,638 \$0 \$2,262,069 \$180,055 \$2,705,715 \$1,082,286 \$221,791 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$26,463 \$0 \$26,463 \$2,088 \$290,826 \$116,330 (\$36,778) \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
Sube Work Total Equit Net II Net II RATI	orking Capital tal Rate Base uity Component of Rate Base I Income on Allocated Assets I Income on Direct Allocation Assets I Income TIOS ANALYSIS	\$996.407.307 \$78.616.537 \$869,749.015 Rate Bases \$347.699,606 \$31,971,974 \$0	\$0 \$324,358,555 \$25,591,890 \$399,473,997 e Input equals Outp \$159,789,599 \$18,512,521 \$0	\$0 \$97,169,863 \$7,666,702 \$91,581,593 pout \$36,632,637 \$6,970,947 \$0 \$6,970,947	\$17,360,197 \$0 \$375,360,249 \$29,615,924 \$255,500,413 \$102,200,165 \$3,388,626 \$0 \$3,388,626	\$4,242,233, \$0 \$112,273,797 \$8,858,403 \$66,882,988 \$26,753,195 \$2,561,514 \$0 \$2,561,514	\$2,627,258 \$78,873,976 \$6,223,157 \$44,702,857 \$17,881,143 \$636,054 \$0	\$642,404 \$0 \$6,051,326 \$477,450 \$8,580,319 \$3,432,127 (\$280,547) \$0 (\$280,547)	\$4,628 \$11,009 \$869 \$30,307 \$12,123 (\$2,153) \$0	\$194,638 \$2,282,069 \$180,055 \$2,705,715 \$1,082,286 \$221,791 \$0 \$221,791	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$26,463 \$26,463 \$2,088 \$290,826 \$116,330 (\$36,778) \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
Sube Work Total Equit Net II Net II RATI	orking Capital tal Rate Base uity Component of Rate Base I Income on Allocated Assets I Income on Direct Allocation Assets I Income TIOS ANALYSIS VENUE TO EXPENSES STATUS QUO%	\$996,407.307 \$78,616,537 \$869,749,015 Rate Bass \$347,899,606 \$31,971,974 \$0 \$31,971,974	\$0 \$324,358,555 \$25,591,890 \$399,473,997 9 Input equals Outp \$159,789,599 \$18,512,521 \$0 \$18,512,521	\$0 \$97,169,863 \$7,666,702 \$91,581,593 Dut \$36,632,637 \$6,970,947 \$0 \$1,979,636	\$17,360,197 \$0 \$375,360,249 \$29,615,924 \$255,500,413 \$102,200,165 \$3,388,626 \$0 \$3,388,626	\$4,242,233, \$0 \$112,273,797 \$8,858,403 \$66,882,988 \$26,753,195 \$2,561,514 \$0 \$2,561,514	\$2,627,258 \$78,873,976 \$6,223,157 \$44,702,857 \$17,881,143 \$636,054 \$0 \$636,054	\$642,404 \$0 \$6,051,326 \$477,450 \$8,580,319 \$3,432,127 (\$280,547) \$0 (\$280,547)	\$4,628 \$0 \$11,009 \$869 \$30,307 \$12,123 (\$2,153) \$0 (\$2,153)	\$194,638 \$2,282,069 \$180,055 \$2,705,715 \$1,082,286 \$221,791 \$0 \$221,791	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$26,463 \$26,463 \$2,088 \$290,826 \$116,330 (\$36,778) \$0 (\$36,778)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
Subt Work Total Equit Not II Not II RATI REVE EXIS	orking Capital  tal Rate Base  uity Component of Rate Base  t Income on Allocated Assets  t Income on Direct Allocation Assets  t Income  TIOS ANALYSIS  VENUE TO EXPENSES STATUS QUO%  ISTING REVENUE MINUS ALLOCATED COSTS	\$96,407,307 \$78,616,537 \$869,749,015 Rate Bases \$347,899,606 \$31,971,974 \$0 \$31,971,974 100.00% (\$12,635,330) Deficienc	\$0 \$324,358,555 \$25,591,890 \$399,473,997 e input equals Outp \$159,789,599 \$18,512,521 \$0 \$18,512,521 103,50% \$3,490,570) y input equals Outp	\$0 \$97,169,863 \$7,666,702 \$91,581,593 but \$36,632,637 \$6,970,947 \$0 \$6,970,947 118.71% \$1,979,636 put	\$17.360,197 \$0 \$375,360,249 \$29.615,924 \$255,500,413 \$102,200,165 \$3,388,626 \$0 \$3,388,626 \$7.10% (\$8,496,714)	\$4,242,233 \$0 \$112,273,797 \$8,858,403 \$66,882,988 \$26,753,195 \$2,561,514 \$0 \$2,561,514 \$0 \$2,561,514	\$2,627,258 \$78,873,976 \$6,223,157 \$44,702,857 \$17,881,143 \$636,054 \$7,20% \$1,370,673	\$642,404 \$0 \$6,051,326 \$477,450 \$8,580,319 \$3,432,127 (\$280,547) \$0 (\$280,547) 62,32% (\$676,990)	\$4,628 \$0 \$11,009 \$869 \$30,307 \$12,123 (\$2,153) \$0 (\$2,153)	\$194,638 \$2,282,069 \$180,055 \$2,705,715 \$1,082,286 \$221,791 \$221,791 \$75,847	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$26,463 \$26,463 \$2,088 \$290,826 \$116,330 (\$36,778) \$0 (\$36,778) \$2,04% (\$49,257)	\$65 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60
Subs Work Total Equit Not In Not In Not In RATI REVE EXIS	orking Capital tal Rate Base uity Component of Rate Base I Income on Allocated Assets I Income on Direct Allocation Assets I Income TIOS ANALYSIS VENUE TO EXPENSES STATUS QUO%	\$996,407.307 \$78,616,537 \$869,749,015 Rate Bass \$347,899,606 \$31,971,974 \$0 \$31,971,974	\$0 \$324,358,555 \$25,591,890 \$399,473,997 linput equals Outp \$159,789,599 \$18,512,521 \$0 \$18,512,521 103,50% (\$3,490,570)	\$0 \$97,169,863 \$7,666,702 \$91,581,593 Dut \$36,632,637 \$6,970,947 \$0 \$1,979,636	\$17,360,197 \$0 \$375,360,249 \$29,615,924 \$255,500,413 \$102,200,165 \$3,388,626 \$0 \$3,388,626	\$4,242,233, \$0 \$112,273,797 \$8,858,403 \$66,882,988 \$26,753,195 \$2,561,514 \$0 \$2,561,514	\$2,627,258 \$78,873,976 \$6,223,157 \$44,702,857 \$17,881,143 \$636,054 \$0 \$636,054	\$642,404 \$0 \$6,051,326 \$477,450 \$8,580,319 \$3,432,127 (\$280,547) \$0 (\$280,547)	\$4,628 \$0 \$11,009 \$869 \$30,307 \$12,123 (\$2,153) \$0 (\$2,153)	\$194,638 \$2,282,069 \$180,055 \$2,705,715 \$1,082,286 \$221,791 \$0 \$221,791	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$26,463 \$26,463 \$2,088 \$290,826 \$116,330 (\$36,778) \$0 (\$36,778)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$



#### EB-2015-0004 (Year 2017)

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

#### **Summary**

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	4	6	7	8	9	11	12	13
Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
\$4.39	\$6.86	\$39.90	\$162.63	\$78.36	\$0.19	\$1.80	-\$0.03	0	\$194.26	0
\$7.62	\$11.18	\$68.33	\$285.59	\$201.95	\$0.47	\$3.58	-\$0.02	0	\$314.27	0
\$15.95	\$23.77	\$96.62	\$516.25	\$568.43	\$13.95	\$12.96	\$7.58	0	\$258.27	0
\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41



#### EB-2015-0004 (Year 2018)

Sheet I6.1 Revenue Worksheet -

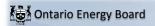
Total kWhs from Load Forecast 7,366,004,000

Total kWs from Load Forecast 9,986,854

Deficiency/sufficiency ( RRWF 8. cell F51) - 20,562,947

Miscellaneous Revenue (RRWF 5. cell F48)

		Ī	1 1	2	3	4	6	7	8	9	11	12	13
	ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													
Forecast kWh	CEN	7,366,004,000	2,206,411,000	709,791,000	2,875,422,000	895,369,000	618,467,000	43,765,000	48,000	16,731,000			
Forecast kW	CDEM	9,986,854			6,824,350	1,916,044	1,118,300	123,144	216			4,800	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,464,674			1,706,088	479,011	279,575						
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		_											
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	7,366,004,000	2,206,411,000	709,791,000	2,875,422,000	895,369,000	618,467,000	43,765,000	48,000	16,731,000	_	-	-
Existing Monthly Charge Existing Distribution kWh Rate			\$9.67 \$0.0234	\$16.72 \$0.0210	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43 \$0.0219	\$122.41	\$122.41	\$122.41
Existing Distribution kW Rate			•		\$3.5691	\$3.4887	\$3.3129	\$3.9997	\$10.0361		\$2	\$1	\$2
Existing TOA Rate Additional Charges					\$0.45	\$0.45	\$0.45						
Distribution Revenue from Rates		\$159,421,148	\$87,038,947	\$19,869,160	\$34.845.925	\$10,509,367	\$5,715,350	\$872,268	\$3,651	\$556,350	\$0	\$10,131	\$0
Transformer Ownership Allowance		\$1,109,103	\$0	\$19,009,100	\$767,739	\$215,555	\$125,809	\$0	\$0,051	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$158,312,045	\$87,038,947	\$19,869,160	\$34,078,185	\$10,293,812	\$5,589,542	\$872,268	\$3,651	\$556,350	\$0	\$10,131	\$0
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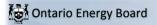
#### EB-2015-0004 (Year 2018)

#### **Sheet I6.2 Customer Data Worksheet** -

		ı		_									
•			1 ,	2	3	4	6	7	8	9	11	12	13
	ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													_
Bad Debt 3 Year Historical Average	BDHA	\$2,000,008	\$1,354,005	\$422,002	\$150,001	\$74,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$884,964	\$658,889	\$119,577	\$93,649	\$12,109	\$102	\$156	\$104	\$377			
Number of Bills	CNB	4,000,741	3,661,730	296,863.00	40,216.00	912.00	132.00	180.00	564.00	120.00		24	
Number of Devices	CDEV							55,516	47	3,573			
Number of Connections (Unmetered)	CCON	7,321						3,701	47	3,573			
Total Number of Customers	CCA	333,395	305,144	24,739	3,351	76	11	15	47	10		2	
Bulk Customer Base	CCB	333,395	305,144	24,739	3,351	76	11	15	47	10		2	
Primary Customer Base	CCP	341,759	305,144	24,739	3,351	76	11	8,379	47	10		2	
Line Transformer Customer Base	CCLT	341,330	305,144	24,739	2,973	33	5	8,379	47	10			
Secondary Customer Base	CCS	331,630	305,144	24,739	1,676			15	47	10			
Weighted - Services	cwcs	378,699	305,144	49,477	16,757	-	-	3,701	47	3,573		-	-
Weighted Meter -Capital	CWMC	61,981,642	45,164,084	9,232,122	6,695,436	760,000	110,000	-	-	-	-	20,000	-
Weighted Meter Reading	CWMR	511,414	305,144	24,739	162,581	16,182	2,342	-	-	-	-	426	-
Weighted Bills	CWNB	4,258,268	3,661,730	305,779	258,722	23,055	3,329	4,531	398	125		598	-

#### **Bad Debt Data**

Historic Year:	2012	2,000,008	1,354,005	422,002	150,001	74,000				
Historic Year:	2013	2,000,008	1,354,005	422,002	150,001	74,000				
Historic Year:	2014	2,000,008	1,354,005	422,002	150,001	74,000				
Three-year average		2,000,008	1,354,005	422,002	150,001	74,000			-	-



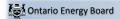
#### EB-2015-0004 (Year 2018)

#### **Sheet I8 Demand Data Worksheet** -

This is an input sheet for demand allocators.

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

		i						ı		1			
			1	2	3	4	6	7	8	9	11	12	13
<u>Customer Classes</u>		Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
CO-INCIDENT	PEAK												
1 CP													
Transformation CP	TCP1	1,267,602	435,054	149,655	494,585	109,276	77,293	-	-	1,740		-	
Bulk Delivery CP	BCP1	1,267,602	435,054	149,655	494,585	109,276	77,293	-	<u> </u>	1,740	-	-	
Total Sytem CP	DCP1	1,267,602	435,054	149,655	494,585	109,276	77,293	-	-	1,740	-	-	
4 CP													
Transformation CP	TCP4	4,952,332	1,784,940	480,173	1,869,197	477.895	315,302	17,420	13	7,391		-	
Bulk Delivery CP	BCP4	4,952,332	1,784,940	480,173	1,869,197	477,895	315,302	17,420	13	7,391		-	
Total Sytem CP	DCP4	4,952,332	1,784,940	480,173	1,869,197	477,895	315,302	17,420	13	7,391		-	
12 CP													
Transformation CP	TCP12	13,710,594	4,685,463	1,358,391	5,223,220	1,423,600	946,663	50,411	42			230	
Bulk Delivery CP	BCP12 DCP12	13,710,594	4,685,463 4,685,463	1,358,391 1,358,391	5,223,220 5,223,220	1,423,600 1,423,600	946,663	50,411 50,411	42 42		-	230 230	
Total Sytem CP	DCP12	13,710,594	4,685,463	1,358,391	5,223,220	1,423,600	946,663	50,411	42	22,576	-	230	
NON CO_INCIDEN	NT PEAK												
1 NCP													
Classification NCP from													
Load Data Provider	DNCP1	1,443,818	495,101	149,655	513,806	162,654	105,290	13,873	12	2,276		1.152	
Primary NCP	PNCP1	1,443,818	495,101	149,655	513,806	162,654	105,290	13,873	12			1,152	
Line Transformer NCP	LTNCP1	1,229,661	495,101	149,655	447,011	71,567	49,486	13,873	12			680	
Secondary NCP	SNCP1	917,820	495,101	149,655	256,903		·	13,873	12	2,276			
4 NCP													
Classification NCP from													
Load Data Provider	DNCP4	5.610.210	1,952,732	563,804	1,995,184	627.182	404.858	53,619	46	8,949		3,836	
Primary NCP	PNCP4	5.610.210	1,952,732	563.804	1,995,184	627,182	404,858	53,619	46	8,949		3,836	
Line Transformer NCP	LTNCP4	4.817.385	1,952,732	563,804	1,769,728	275,960	190,284	53,619	46		-	2,263	
Secondary NCP	SNCP4	3,576,742	1,952,732	563,804	997,592	,,,,,,	,201	53,619	46	8,949	-	_,	
,		, ,	, ,	, ,				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•				
12 NCP													
Classification NCP from			_ ,,										
Load Data Provider	DNCP12	15,516,859	5,416,339	1,542,892	5,599,216	1,703,041	1,090,940	130,651	112	26,011		7,657	
Primary NCP	PNCP12	15,516,859	5,416,339	1,542,892	5,599,216	1,703,041	1,090,940	130,651	112	26,011		7,657	
Line Transformer NCP	LTNCP12 SNCP12	13,253,921	5,416,339	1,542,892	4,871,318 2,799,608	749,338	512,742	130,651	112	26,011		4,517	
Secondary NCP	3NCP12	9,915,614	5,416,339	1,542,892	2,799,608			130,651	112	26,011			



#### EB-2015-0004 (Year 2018) Sheet 01 Revenue to Cost Summary Worksheet -

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

Class Revenue, Cost Analysis, and Return on Rate Base

	1		1	2	3	4	6	7	8	9	11	12	13
		F			-	GS 1,500 to 4,999	٥	- '	٥		Standby Power	Standby Power	
Rate Base Assets		Total	Residential	GS <50	kW	kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Standby Power Large Use
crev	Distribution Revenue at Existing Rates	\$158,312,045	\$87,038,947	\$19,869,160	\$34,078,185	\$10,293,812	\$5,589,542	\$872,268	\$3,651	\$556,350	\$0	\$10,131	\$0
mi	Miscellaneous Revenue (mi)	\$11,719,491	\$7,993,114	\$1,130,181 se Input equals Out	\$1,833,178	\$428,782	\$248,755	\$63,092	\$679	\$18,898	\$0	\$2,812	\$0
	Total Revenue at Existing Rates	\$170,031,536	\$95,032,060		\$35,911,364	\$10,722,594	\$5,838,296	\$935,360	\$4,329	\$575,247	\$0	\$12,943	\$0
	Factor required to recover deficiency (1 + D)	1.1299	777,772,777	<del></del>	<b>4</b> 00,000,000	¥10,122,003	72,223,222	7700,700	¥ .,===	<b>4</b> • • • • • • • • • • • • • • • • • • •	*-	<b>4</b> 1.2,2.14	7-
	Distribution Revenue at Status Quo Rates	\$178,874,992	\$98,344,323	\$22,449,940	\$38,504,557	\$11,630,862	\$6,315,560	\$985,566	\$4,125	\$628,613	\$0	\$11,446	\$0
	Miscellaneous Revenue (mi) Total Revenue at Status Quo Rates	\$11,719,491 \$190,594,482	\$7,993,114 <b>\$106,337,436</b>	\$1,130,181 <b>\$23,580,121</b>	\$1,833,178 <b>\$40,337,735</b>	\$428,782 \$12,059,644	\$248,755 <b>\$6,564,315</b>	\$63,092 \$1,048,658	\$679 <b>\$4,803</b>	\$18,898 <b>\$647,511</b>	\$0 \$0	\$2,812 <b>\$14,259</b>	\$0 <b>\$0</b>
			<b>4.100</b> ,000,100	<del></del>	¥ × × , × × × × ×	<b>4</b> · <b>2</b> ·	7-,,	¥.,	¥ .,===	40,0		¥,=	7-
	Expenses	****	*** *** ***			***************************************	** *** ***	2005 105	24.424			***	
di cu	Distribution Costs (di) Customer Related Costs (cu)	\$28,088,570 \$16,908,881	\$13,532,298 \$13,755,645	\$2,899,877 \$1,671,926	\$7,773,770 \$1,268,298	\$2,086,571 \$180,299	\$1,356,596 \$15,571	\$325,495 \$12,848	\$1,134 \$1,129	\$101,546 \$355	\$0 \$0	\$11,282 \$2,810	\$0 \$0
ad	General and Administration (ad)	\$41,313,063	\$24,681,209	\$4,207,196	\$8,532,671	\$2,150,921	\$1,311,199	\$318,567	\$2,032	\$96,161	\$0	\$13,107	\$0
dep INPUT	Depreciation and Amortization (dep) PILs (INPUT)	\$46,388,393 \$4,897,014	\$22,891,408 \$2,306,365	\$5,022,676 \$514,488	\$12,526,568 \$1,395,159	\$3,249,622 \$371,778	\$2,089,548 \$241,317	\$451,022 \$50,407	\$1,487 \$164	\$138,694 \$15,507	\$0 \$0	\$17,367 \$1,829	\$0 \$0
INT	Interest	\$19,442,226	\$9,156,779	\$2,042,630	\$5,539,088	\$1,476,042	\$958,080	\$200,126	\$653	\$61,566	\$0	\$7,262	\$0
	Total Expenses	\$157,038,147	\$86,323,705	\$16,358,793	\$37,035,554	\$9,515,233	\$5,972,311	\$1,358,465	\$6,598	\$413,829	\$0	\$53,658	\$0
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$33,556,335	\$15,804,155	\$3,525,480	\$9,560,196	\$2,547,577	\$1,653,600	\$345,407	\$1,126	\$106,260	\$0	\$12,535	\$0
	Revenue Requirement (includes NI)	\$190.594.482	\$102,127,860	\$19.884.273	\$46,595,749	\$12.062.810	\$7.625.911	\$1,703,872	\$7.725	\$520.089	\$0	\$66.193	\$0
	,	Revenue Re	quirement Input eq	uals Output	,,	, , , , , ,		. , ,	.,.	,		****	
	Rate Base Calculation												
	Net Assets												
dp	Distribution Plant - Gross	\$933,897,898	\$448,448,845	\$98,752,735	\$260,786,437	\$68,439,678	\$44,381,183	\$9,693,368	\$32,419	\$3,015,421	\$0	\$347,811	\$0
gp accum den	General Plant - Gross Accumulated Depreciation	\$160,744,133 (\$180,299,105)	\$76,867,704 (\$88,078,561)	\$16,907,309 (\$19,488,084)	\$45,113,035 (\$49,288,024)	\$11,860,146 (\$12,837,079)	\$7,703,155 (\$8,267,340)	\$1,698,076 (\$1,732,468)	\$5,703 (\$5,683)	\$529,049 (\$535,139)	\$0 \$0	\$59,956 (\$66,727)	\$0 \$0
co	Capital Contribution	(\$83,376,216)	(\$45,178,899)	(\$8,857,777)	(\$20,278,125)	(\$4,581,938)	(\$2,998,936)	(\$1,079,503)	(\$4,363)	(\$365,981)	\$0	(\$30,692)	\$0
	Total Net Plant	\$830,966,710	\$392,059,088	\$87,314,183	\$236,333,323	\$62,880,807	\$40,818,062	\$8,579,474	\$28,076	\$2,643,350	\$0	\$310,348	\$0
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$947,558,773	\$285,391,883	\$91,246,474	\$368,891,926	\$114,864,148	\$79,341,238	\$5,642,837	\$6,519	\$2,173,747	\$0	\$0	\$0
	OM&A Expenses	\$86,310,514	\$51,969,153	\$8,778,999	\$17,574,739	\$4,417,791	\$2,683,366	\$656,910	\$4,295	\$198,062	\$0	\$27,199	\$0
	Directly Allocated Expenses Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$1,033,869,288	\$337,361,036	\$100,025,474	\$386,466,665	\$119,281,939	\$82,024,604	\$6,299,748	\$10,814	\$2,371,809	\$0	\$27,199	\$0
	Working Capital	\$81,882,448	\$26,718,994	\$7,922,018	\$30,608,160	\$9,447,130	\$6,496,349	\$498,940	\$856	\$187,847	\$0	\$2,154	\$0
	Total Rate Base	\$912,849,158	\$418,778,082	\$95,236,201	\$266,941,483	\$72,327,936	\$47,314,411	\$9,078,414	\$28,932	\$2,831,197	\$0	\$312,502	\$0
		Rate B	ase Input equals C	Output									
	Equity Component of Rate Base	\$365,139,663	\$167,511,233	\$38,094,480	\$106,776,593	\$28,931,175	\$18,925,764	\$3,631,365	\$11,573	\$1,132,479	\$0	\$125,001	\$0
	Net Income on Allocated Assets	\$33,556,335	\$20,013,731	\$7,221,327	\$3,302,182	\$2,544,411	\$592,003	(\$309,807)	(\$1,795)	\$233,682	\$0	(\$39,400)	\$0
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$33,556,335	\$20,013,731	\$7,221,327	\$3,302,182	\$2,544,411	\$592,003	(\$309,807)	(\$1,795)	\$233,682	\$0	(\$39,400)	\$0
	RATIOS ANALYSIS												
	REVENUE TO EXPENSES STATUS QUO%	100.00%	104.12%	118.59%	86.57%	99.97%	86.08%	61.55%	62.18%	124.50%	0.00%	21.54%	0.00%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$20,562,946)	(\$7,095,800)	\$1,115,068	(\$10,684,386)	(\$1,340,216)	(\$1,787,615)	(\$768,512)	(\$3,395)	\$55,158	\$0	(\$53,250)	\$0
			ncy Input equals (	•		]							
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$4,209,576	\$3,695,848	(\$6,258,014)	(\$3,166)	(\$1,061,596)	(\$655,214)	(\$2,921)	\$127,422	\$0	(\$51,934)	\$0
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.19%	11.95%	18.96%	3.09%	8.79%	3.13%	-8.53%	-15.51%	20.63%	0.00%	-31.52%	0.00%



#### EB-2015-0004 (Year 2018)

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

#### **Summary**

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	4	6	7	8	9	11	12	13
Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
\$4.45	\$6.98	\$40.66	\$163.72	\$74.02	\$0.19	\$1.80	-\$0.03	0	\$197.29	0
\$7.69	\$11.31	\$69.19	\$286.81	\$197.74	\$0.46	\$3.59	-\$0.02	0	\$317.47	0
\$16.25	\$24.19	\$98.17	\$528.16	\$592.72	\$14.52	\$13.33	\$7.80	0	\$260.56	0
\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41



#### EB-2015-0004 (Year 2019)

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast 7,364,071,000

Total kWs from Load Forecast 9,962,801

Deficiency/sufficiency ( RRWF 8. cell F51) - 27,350,333

Miscellaneous Revenue (RRWF 5. cell F48)

		Ī	1	2	3	4	6	7	8	9	11	12	13
	ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													
Forecast kWh	CEN	7,364,071,000	2,214,984,000	704,193,000	2,852,593,000	914,569,000	617,036,000	43,876,000	48,000	16,772,000			
Forecast kW	CDEM	9,962,801			6,761,930	1,957,009	1,115,702	123,144	216			4,800	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,458,660			1,690,483	489,252	278,926						
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.													
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	7,364,071,000	2,214,984,000	704,193,000	2,852,593,000	914,569,000	617,036,000	43,876,000	48,000	16,772,000	_	-	-
Existing Monthly Charge Existing Distribution kWh Rate			\$9.67 \$0.0234	\$16.72 \$0.0210	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43 \$0.0219	\$122.41	\$122.41	\$122.41
Existing Distribution kW Rate					\$3.5691	\$3.4887	\$3.3129	\$3.9997	\$10.0361		\$2	\$1	\$2
Existing TOA Rate Additional Charges					\$0.45	\$0.45	\$0.45						
Distribution Revenue from Rates		\$159,976,740	\$87,685,777	\$19,773,873	\$34,712,342	\$10.652.281	\$5,706,743	\$872,268	\$3,525	\$559,799	\$0	\$10,131	\$0
Transformer Ownership Allowance		\$1,106,397	\$07,003,777	\$0	\$760,717	\$220,164	\$125,516	\$0	\$0,525	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$158,870,343	\$87,685,777	\$19,773,873	\$33,951,625	\$10,432,118	\$5,581,227	\$872,268	\$3,525	\$559,799	\$0	\$10,131	\$0
				, and the second second		, and the second second	, and the second	, and the second	<u> </u>				



#### EB-2015-0004 (Year 2019)

#### **Sheet I6.2 Customer Data Worksheet** -

-			1	2	3	4	6	7	8	9	11	12	13
	ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													_
Bad Debt 3 Year Historical Average	BDHA	\$2,000,008	\$1,354,005	\$422,002	\$150,001	\$74,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$884,964	\$658,889	\$119,577	\$93,649	\$12,109	\$102	\$156	\$104	\$377			
Number of Bills	CNB	4,048,512	3,707,875	298,195.00	40,558.00	912.00	132.00	180.00	516.00	120.00		24	
Number of Devices	CDEV							55,516	43	3,621			
Number of Connections (Unmetered)	CCON	7,365						3,701	43	3,621			
Total Number of Customers	CCA	337,376	308,990	24,850	3,380	76	11	15	43	10		2	
Bulk Customer Base	CCB	337,376	308,990	24,850	3,380	76	11	15	43	10		2	
Primary Customer Base	CCP	345,834	308,990	24,850	3,380	76	11	8,473	43	10		2	
Line Transformer Customer Base	CCLT	345,402	308,990	24,850	2,998	33	5	8,473	43	10			
Secondary Customer Base	CCS	335,597	308,990	24,850	1,690			15	43	10			
Weighted - Services	cwcs	382,953	308,990	49,699	16,899	-	-	3,701	43	3,621	-	-	-
Weighted Meter -Capital	CWMC	62,395,113	45,725,600	9,273,525	6,505,988	760,000	110,000	-	-	-	-	20,000	-
Weighted Meter Reading	CWMR	516,753	308,990	24,850	163,964	16,182	2,342	-	-	-	-	426	-
Weighted Bills	CWNB	4,307,951	3,707,875	307,151	260,922	23,055	3,329	4,531	364	125	-	598	-

#### **Bad Debt Data**

Historic Year:	2012	2,000,008	1,354,005	422,002	150,001	74,000				
Historic Year:	2013	2,000,008	1,354,005	422,002	150,001	74,000				
Historic Year:	2014	2,000,008	1,354,005	422,002	150,001	74,000				
Three-year average		2,000,008	1,354,005	422,002	150,001	74,000		-	-	

#### SSS Admin Charge Data

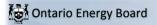
	-											
Historic Year:	2012	979,657	895,929	74,332	9,078	226	35	56		2		
Historic Year:	2013	896,212	819,690	67,433	8,586	214	30	- 12		270		
Historic Year:	2014	920,026	842,937	67,671	8,715	253	30	21		398		
Three-year average		931,965	852,852	69,812	8,793	231	32	22	-	224	-	-

#### Street Lighting Adjustment Factors

NCP Test Results	4 NCP	

	Primary As	set Data	Line Transformer Asset Data				
	Customers/		Customers/				
Class	Devices	4 NCP	Devices	4 NCP			
Residential	308,990	1,960,323	308,990	1,960,323			
Street Light	55,516	53,755	55,516	53,755			

-		
I	Street Lighting Adj	ustment Factors
ſ	Primary	6.5522
ſ	Line Transformer	6 5522



#### EB-2015-0004 (Year 2019)

#### **Sheet I8 Demand Data Worksheet** -

This is an input sheet for demand allocators.

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

			1	2	2	4	•	7	•	9	44	12	40
Customer Classes		Total	1 Residential	GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	Street Light	8 Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
CO-INCIDENT	PEAK												
1 CP Transformation CP	TCP1	1,266,355	436.746	148,474	490.658	111,619	77,114			1,744			
Bulk Delivery CP	BCP1	1,266,355	436,746	148,474	490,658	111,619	77,114			1,744	_	-	
Total Sytem CP	DCP1	1,266,355	436,746	148,474	490,658	111,619	77,114	-	-	1,744	-	-	
4 CP													
Transformation CP	TCP4	4,950,222	1,791,878	476.386	1,854,357	488.143	314.572	17,464	12	7,410			
Bulk Delivery CP	BCP4	4,950,222	1,791,878	476,386	1,854,357	488,143	314,572	17,464	12		-	-	
Total Sytem CP	DCP4	4,950,222	1,791,878	476,386	1,854,357	488,143	314,572	17,464	12		-	-	
12 CP													
Transformation CP	TCP12	13,705,140	4,703,675	1,347,677	5,181,751	1,454,127	944,473	50,539	38	22,631		230	
Bulk Delivery CP	BCP12	13,705,140	4,703,675	1,347,677	5,181,751	1,454,127	944,473	50,539	38		_	230	
Total Sytem CP	DCP12	13,705,140	4,703,675	1,347,677	5.181.751	1,454,127	944,473	50,539	38		-	230	
NON OO INGIDEN	IT DE 41/							-					
NON CO_INCIDEN	II PEAK												
1 NCP													
Classification NCP from													
Load Data Provider	DNCP1	1,443,767	497,026	148,474	509,727	166,142	105,046	13,908	11	2,282		1,152	
Primary NCP	PNCP1	1,443,767	497,026	148,474	509,727	166,142	105,046	13,908	11	2,282		1,152	
Line Transformer NCP	LTNCP1	1,228,317	497,026	148,474	443,462	73,102	49,372	13,908	11	2,282	-	680	
Secondary NCP	SNCP1	916,565	497,026	148,474	254,864			13,908	11	2,282	-		
4 NCP													
Classification NCP from													
Load Data Provider	DNCP4	5,610,179	1,960,323	559,357	1,979,344	640,631	403,922	53,755	42	8,971		3,836	
Primary NCP	PNCP4	5,610,179	1,960,323	559,357	1,979,344	640,631	403,922	53,755	42			3,836	
Line Transformer NCP	LTNCP4	4,812,109	1,960,323	559,357	1,755,678	281,877	189,844	53,755	42		-	2,263	
Secondary NCP	SNCP4	3,572,120	1,960,323	559,357	989,672			53,755	42	8,971	-		
12 NCP													
Classification NCP from													
Load Data Provider	DNCP12	15,515,671	5,437,392	1,530,723	5,554,762	1,739,561	1,088,415	130,983	103	26,075		7,657	
Primary NCP	PNCP12	15,515,671	5,437,392	1,530,723	5,554,762	1,739,561	1,088,415	130,983	103	26,075		7,657	
Line Transformer NCP	LTNCP12	13,239,399	5,437,392	1,530,723	4,832,643	765,407	511,556	130,983	103	26,075	-	4,517	
Secondary NCP	SNCP12	9,902,658	5,437,392	1,530,723	2,777,381			130,983	103	26,075	-		



#### EB-2015-0004 (Year 2019)

#### Sheet 01 Revenue to Cost Summary Worksheet -

Instructions

tab in this workhook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	4	6	7	8	9	11	12	13
Rate Base Assets		Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
crev mi	Distribution Revenue at Existing Rates Miscellaneous Revenue (mi)	\$158,870,343 \$11,799,409	\$87,685,777 \$8,059,134	\$19,773,873 \$1,131,417 ue Input equals Ou	\$33,951,625 \$1,833,088	\$10,432,118 \$439,737	\$5,581,227 \$249,996	\$872,268 \$63,589	\$3,525 \$626	\$559,799 \$18,981	\$0 \$0	\$10,131 \$2,841	\$0 \$0
	Total Revenue at Existing Rates	\$170,669,753	\$95,744,911			\$10,871,855	\$5,831,223	\$935,857	\$4,151	\$578,780	\$0	\$12,971	\$0
	Factor required to recover deficiency (1 + D)	1,1722	<b>4</b> ,-,-,-,-	4-0,000,-00	400,100,100	<b>4</b>	**,***,***	7555,557	7 1,101	40.0,.00		<b>*</b> ·-,•··	7-
	Distribution Revenue at Status Quo Rates	\$186,220,676	\$102,781,327	\$23,178,046	\$39,796,569	\$12,228,060	\$6,542,063	\$1,022,434	\$4,132	\$656,171	\$0	\$11,875	\$0
	Miscellaneous Revenue (mi)	\$11,799,409	\$8,059,134	\$1,131,417	\$1,833,088	\$439,737	\$249,996	\$63,589	\$626	\$18,981	\$0	\$2,841	\$0
	Total Revenue at Status Quo Rates	\$198,020,085	\$110,840,460	\$24,309,463	\$41,629,657	\$12,667,797	\$6,792,060	\$1,086,023	\$4,758	\$675,153	\$0	\$14,715	\$0
	Expenses												
di	Distribution Costs (di)	\$28,625,062	\$13,811,950	\$2,934,637	\$7,873,358	\$2,175,312	\$1,381,238	\$332,596	\$1,045	\$103,325	\$0	\$11,601	\$0
cu	Customer Related Costs (cu)	\$17,231,840	\$14,039,284	\$1,696,656	\$1,280,371	\$182,644	\$15,709	\$12,942	\$1,040	\$357	\$0	\$2,835	\$0
ad dep	General and Administration (ad) Depreciation and Amortization (dep)	\$42,102,143 \$48,157,576	\$25,188,410 \$23,850,037	\$4,261,251 \$5,180,196	\$8,639,371 \$12,885,151	\$2,238,846 \$3,443,233	\$1,335,557 \$2,163,181	\$325,541 \$471,834	\$1,873 \$1,404	\$97,854 \$144,284	\$0 \$0	\$13,441 \$18,255	\$0 \$0
INPUT	PILs (INPUT)	\$7,197,120	\$3,386,233	\$749,800	\$2,041,719	\$562,424	\$356,581	\$74,664	\$218	\$22,739	\$0	\$2,742	\$0
INT	Interest	\$20,294,422	\$9,548,493	\$2,114,285	\$5,757,233	\$1,585,921	\$1,005,485	\$210,537	\$616	\$64,119	\$0	\$7,732	\$0
	Total Expenses	\$163,608,163	\$89,824,408	\$16,936,826	\$38,477,203	\$10,188,379	\$6,257,751	\$1,428,114	\$6,197	\$432,678	\$0		\$0
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$34,411,923	\$16,190,755	\$3,585,055	\$9,762,163	\$2,689,142	\$1,704,935	\$356,993	\$1,044	\$108,723	\$0	\$13,111	\$0
	Revenue Requirement (includes NI)	\$198,020,085	\$106,015,163	\$20,521,881	\$48,239,366	\$12,877,521	\$7,962,686	\$1,785,107	\$7,241	\$541,401	\$0	\$69,718	\$0
		Revenue Re	quirement Input e	quals Output									
	Rate Base Calculation												
	Net Assets												
dp	Distribution Plant - Gross	\$1,023,044,872	\$492,937,884	\$107,444,898	\$283,238,345	\$76,522,849	\$48,467,955	\$10,704,598	\$32,311	\$3,309,273	\$0	\$386,759	\$0
gp	General Plant - Gross	\$171,441,496	\$82,159,808	\$17,888,352	\$47,775,628	\$12,938,068	\$8,209,573	\$1,832,369	\$5,554	\$567,084	\$0	\$65,058	\$0
	Accumulated Depreciation	(\$229,229,732)	(\$112,518,316)	(\$24,617,549)	(\$62,025,757)	(\$16,616,499)	(\$10,455,667)	(\$2,220,289)	(\$6,595)	(\$683,536)	\$0	(\$85,524)	\$0
co	Capital Contribution	(\$105,892,810)	(\$57,465,134)	(\$11,172,242)	(\$25,650,053)	(\$5,929,743)	(\$3,793,947)	(\$1,373,319)	(\$5,006)	(\$464,364)	\$0	(\$39,004)	\$0
	Total Net Plant	\$859,363,826	\$405,114,243	\$89,543,460	\$243,338,164	\$66,914,675	\$42,427,913	\$8,943,359	\$26,264	\$2,728,457	\$0	\$327,290	\$0
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$928,733,588	\$279,346,850	\$88,810,617	\$359,760,102	\$115,342,580	\$77,818,649	\$5,533,504	\$6,054	\$2,115,232	\$0	\$0	\$0
COP	OM&A Expenses	\$928,733,588	\$53,039,644	\$8,892,544	\$17,793,100	\$4,596,802	\$2,732,504	\$5,533,504 \$671,079	\$3,958	\$2,115,232	\$0	\$27,877	\$0
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$1,016,692,633	\$332,386,494	\$97,703,161	\$377,553,202	\$119,939,382	\$80,551,153	\$6,204,583	\$10,012	\$2,316,768	\$0	\$27,877	\$0
	Working Capital	\$76,760,294	\$25,095,180	\$7,376,589	\$28,505,267	\$9,055,423	\$6,081,612	\$468,446	\$756	\$174,916	\$0	\$2,105	\$0
	Total Rate Base	\$936,124,119	\$430,209,423	\$96,920,048	\$271,843,431	\$75,970,099	\$48,509,526	\$9,411,805	\$27,020	\$2,903,373	\$0	\$329,395	\$0
		Rate E	Base Input equals (	Output		ĺ				l	l		
	Equity Component of Rate Base	\$374,449,648	\$172,083,769	\$38,768,019	\$108,737,372	\$30,388,039	\$19,403,810	\$3,764,722	\$10,808	\$1,161,349	\$0	\$131,758	\$0
	Net Income on Allocated Assets	\$34,411,923	\$21,016,053	\$7,372,637	\$3,152,454	\$2,479,418	\$534,309	(\$342,091)	(\$1,439)	\$242,474	\$0	(\$41,891)	\$0
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$34,411,923	\$21,016,053	\$7,372,637	\$3,152,454	\$2,479,418	\$534,309	(\$342,091)	(\$1,439)	\$242,474	\$0	(\$41,891)	\$0
	Net income									ĺ	ĺ		l
	RATIOS ANALYSIS												
	RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO%	100.00%	104.55%	118.46%	86.30%	98.37%	85.30%	60.84%	65.70%	124.70%	0.00%	21.11%	0.00%
	RATIOS ANALYSIS	(\$27,350,333)	(\$10,270,252)	\$383,409	<b>86.30%</b> (\$12,454,654)	98.37% (\$2,005,666)	85.30% (\$2,131,463)	<b>60.84%</b> (\$849,249)	65.70% (\$3,091)	<b>124.70%</b> \$37,379	0.00%	21.11% (\$56,747)	0.00%
	RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO%	(\$27,350,333)		\$383,409		(\$2,005,666)							
	RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO%	(\$27,350,333)	(\$10,270,252)	\$383,409									



#### EB-2015-0004 (Year 2019)

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

#### **Summary**

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	4	6	7	8	9	11	12	13
Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
\$4.52	\$7.12	\$40.55	\$166.25	\$75.32	\$0.19	\$1.80	-\$0.03	0	\$200.91	0
\$7.77	\$11.44	\$68.77	\$289.18	\$198.87	\$0.47	\$3.60	-\$0.02	0	\$320.96	0
\$16.53	\$24.58	\$98.30	\$540.44	\$616.39	\$15.03	\$13.65	\$7.98	0	\$259.06	0
\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41



#### EB-2015-0004 (Year 2020)

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast 7,364,398,000

Total kWs from Load Forecast 9,953,606

Deficiency/sufficiency ( RRWF 8. cell F51) - 31,078,557

Miscellaneous Revenue (RRWF 5. cell F48)

		Ī	1	2	3	4	6	7	8	9	11	12	13
	ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													
Forecast kWh	CEN	7,364,398,000	2,217,628,000	699,744,000	2,835,387,000	935,554,000	615,195,000	44,015,000	48,000	16,827,000			
Forecast kW	CDEM	9,953,606			6,711,579	2,001,525	1,112,342	123,144	216			4,800	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,456,362			1,677,895	500,381	278,086						
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.													
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	7,364,398,000	2,217,628,000	699,744,000	2,835,387,000	935,554,000	615,195,000	44,015,000	48,000	16,827,000		-	-
Existing Monthly Charge Existing Distribution kWh Rate			\$9.67 \$0.0234	\$16.72 \$0.0210	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43 \$0.0219	\$122.41	\$122.41	\$122.41
Existing Distribution kW Rate					\$3.5691	\$3.4887	\$3.3129	\$3.9997	\$10.0361		\$2	\$1	\$2
Existing TOA Rate Additional Charges					\$0.45	\$0.45	\$0.45						
Distribution Revenue from Rates		\$160,463,532	\$88,188,231	\$19,702,481	\$34,620,270	\$10,807,584	\$5,695,612	\$872,268	\$3,399	\$563,555	\$0	\$10,131	\$0
Transformer Ownership Allowance		\$1,105,363	\$0	\$0	\$755,053	\$225,172	\$125,138	\$0	\$0	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$159,358,170	\$88,188,231	\$19,702,481	\$33,865,217	\$10,582,413	\$5,570,474	\$872,268	\$3,399	\$563,555	\$0	\$10,131	\$0
_	<u> </u>												
L		l l			ļ			ļ			l		



#### EB-2015-0004 (Year 2020)

#### **Sheet I6.2 Customer Data Worksheet** -

Ē			1	2	3	4	6	7	8	9	11	12	13
	ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													
Bad Debt 3 Year Historical Average	BDHA	\$2,000,008	\$1,354,005	\$422,002	\$150,001	\$74,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$884,964	\$658,889	\$119,577	\$93,649	\$12,109	\$102	\$156	\$104	\$377			
Number of Bills	CNB	4,095,680	3,753,437	299,513.00	40,894.00	912.00	132.00	180.00	468.00	120.00		24	
Number of Devices	CDEV							55,516	39	3,669			
Number of Connections (Unmetered)	CCON	7,409						3,701	39	3,669			
Total Number of Customers	CCA	341,307	312,786	24,959	3,408	76	11	15	39	10		2	
Bulk Customer Base	CCB	341,307	312,786	24,959	3,408	76	11	15	39	10		2	
Primary Customer Base	CCP	349,886	312,786	24,959	3,408	76	11	8,594	39	10		2	
Line Transformer Customer Base	CCLT	349,450	312,786	24,959	3,023	33	5	8,594	39	10			
Secondary Customer Base	CCS	339,514	312,786	24,959	1,704			15	39	10			
Weighted - Services	cwcs	387,154	312,786	49,919	17,039	-	-	3,701	39	3,669	-	-	-
Weighted Meter -Capital	CWMC	63,372,265	46,279,816	9,314,182	6,888,267	760,000	110,000	-	-	-	-	20,000	-
Weighted Meter Reading	CWMR	522,018	312,786	24,959	165,322	16,182	2,342	-	-	-	-	426	-
Weighted Bills	CWNB	4,356,999	3,753,437	308,509	263,084	23,055	3,329	4,531	330	125	•	598	-

#### **Bad Debt Data**

Historic Year:	2012	2,000,008	1,354,005	422,002	150,001	74,000				
Historic Year:	2013	2,000,008	1,354,005	422,002	150,001	74,000				
Historic Year:	2014	2,000,008	1,354,005	422,002	150,001	74,000				
Three-year average		2,000,008	1,354,005	422,002	150,001	74,000		-	-	

#### SSS Admin Charge Data

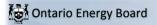
Historic Year:	2012	979,657	895,929	74,332	9,078	226	35	56		2			
Historic Year:		896,212	819,690	67,433	8,586	214	30	- 12		270			
Historic Year:	2014	920,026	842,937	67,671	8,715	253	30	21		398			
Three-year average		931,965	852,852	69,812	8,793	231	32	22	-	224	•	-	-

#### Street Lighting Adjustment Factors

		İ
NCP Test Results	4 NCP	

	Primary As	set Data	Line Transforn	ner Asset Data
	Customers/		Customers/	
Class	Devices	4 NCP	Devices	4 NCP
Residential	312,786	1,962,665	312,786	1,962,665
Street Light	55,516	53,925	55,516	53,925

Street Lighting Adj	ustment Factors
Primary	6.4599
Line Transformer	6.4599



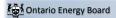
#### EB-2015-0004 (Year 2020)

#### **Sheet I8 Demand Data Worksheet** -

This is an input sheet for demand allocators.

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

		i				1	1			1	ı		
	_		1	2	3	4	6	7	8	9	11	12	13
<u>Customer Classes</u>		Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
CO-INCIDENT	PEAK												
1 CP Transformation CP	TCP1	1,265,316	437.267	147,536	487.699	114,180	76.884			1,750			
Bulk Delivery CP	BCP1	1,265,316	437,267	147,536	487,699	114,180	76,884	-		1,750		-	
Total Sytem CP	DCP1	1,265,316	437,267	147,536	487,699	114,180	76,884	-	-	1,750	-	-	
		, ,		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		•		,			
4 CP							•						
Transformation CP	TCP4	4,948,510	1,794,019	473,377	1,843,172	499,344	313,634	17,520	11	7,434		-	
Bulk Delivery CP	BCP4	4,948,510	1,794,019	473,377	1,843,172	499,344	313,634	17,520	11	7,434	-	-	
Total Sytem CP	DCP4	4,948,510	1,794,019	473,377	1,843,172	499,344	313,634	17,520	11	7,434	-	-	
12 CP													
Transformation CP	TCP12	13.701.771	4.709.296	1,339,163	5,150,496	1,487,492	941.655	50,699	35	22,705		230	
Bulk Delivery CP	BCP12	13,701,771	4,709,296	1,339,163	5,150,496	1,487,492	941,655	50,699	35		-	230	
Total Sytem CP	DCP12	13,701,771	4,709,296	1,339,163	5,150,496	1,487,492	941,655	50,699	35	22,705	_	230	
NON CO_INCIDE	NT PEAK												
1 NCP Classification NCP from													
Load Data Provider	DNCP1	1,443,898	497,620	147,536	506,652	169,954	104,733	13,952	10	2,289		1,152	
Primary NCP	PNCP1	1,443,898	497,620	147,536	506,652	169,954	104,733	13,952	10	2,289		1,152	
Line Transformer NCP	LTNCP1	1,226,878	497,620	147,536	440,787	74,779	49,224	13,952	10	2,289	-	680	
Secondary NCP	SNCP1	914,734	497,620	147,536	253,327			13,952	10	2,289	-		
4 NCP Classification NCP from													
Load Data Provider	DNCP4	5,610,740	1,962,665	555,823	1,967,405	655,330	402,716	53,925	38	9,000		3,836	
Primary NCP	PNCP4	5,610,740	1,962,665	555,823	1,967,405	655,330	402,716	53,925	38	9,000		3,836	
Line Transformer NCP	LTNCP4	4,806,425	1,962,665	555,823	1,745,088	288,345	189,277	53,925	38		-	2,263	
Secondary NCP	SNCP4	3,565,155	1,962,665	555,823	983,703			53,925	38	9,000	-		
12 NCP Classification NCP from										I			
Load Data Provider	DNCP12	15,516,152	5,443,890	1,521,052	5,521,257	1,779,475	1,085,168	131,398	94	26,161		7,657	
Primary NCP	PNCP12	15,516,152	5,443,890	1,521,052	5.521,257	1,779,475	1,085,168	131,398	94	26,161		7,657	
Line Transformer NCP	LTNCP12	13,223,604	5,443,890	1,521,052	4,803,494	782,969	510.029	131,398	94	26,161	-	4,517	



#### EB-2015-0004 (Year 2020)

#### Sheet 01 Revenue to Cost Summary Worksheet -

Instructions

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	4	6	7	8	9	11	12	13
Rate Base		Total	Residential	GS <50	GS 50 to 1,499	GS 1,500 to 4,999	Large Use	Street Light	Sentinel	Unmetered	Standby Power GS 50 to 1,499	Standby Power GS 1,500 to 4,999	Standby Power
Assets			***************************************	**********	kW	kW				Scattered Load	kW	kW	Large Use
crev mi	Distribution Revenue at Existing Rates Miscellaneous Revenue (mi)	\$159,358,170 \$11,895,283	\$88,188,231 \$8,128,913	\$19,702,481 \$1,134,161	\$33,865,217 \$1,842,021	\$10,582,413 \$452,062	\$5,570,474 \$251,397	\$872,268 \$64,163	\$3,399 \$574	\$563,555 \$19,135	\$0 \$0	\$10,131 \$2,856	\$0 \$0
	(,			ue Input equals Ou	tput								1
	Total Revenue at Existing Rates	\$171,253,453	\$96,317,144	\$20,836,643	\$35,707,238	\$11,034,475	\$5,821,871	\$936,431	\$3,973	\$582,690	\$0	\$12,986	\$0
	Factor required to recover deficiency (1 + D)	1.1950		*********	210 100 001	210 010 000	20.000.010	21 212 221	21000	2000 100		210.100	
	Distribution Revenue at Status Quo Rates Miscellaneous Revenue (mi)	\$190,436,727 \$11.895,283	\$105,386,991 \$8,128,913	\$23,544,924 \$1,134,161	\$40,469,724 \$1,842,021	\$12,646,230 \$452.062	\$6,656,846 \$251.397	\$1,042,381 \$64,163	\$4,062 \$574	\$673,462 \$19.135	\$0 \$0	\$12,106 \$2.856	\$0 \$0
	Total Revenue at Status Quo Rates	\$202,332,010	\$113,515,905	\$24,679,086	\$42,311,745		\$6,908,243	\$1,106,544	\$4,636	\$692,597	\$0		\$0
	Expenses								****				
di cu	Distribution Costs (di) Customer Related Costs (cu)	\$29,171,801 \$17,560,968	\$14,081,702 \$14,310,890	\$2,972,562 \$1,718,504	\$7,986,199 \$1,313,788	\$2,269,197 \$184,768	\$1,404,408 \$15,812	\$339,609 \$13,041	\$956 \$951	\$105,338 \$360	\$0 \$0	\$11,829 \$2,854	\$0 \$0
ad	General and Administration (ad)	\$42,906,294	\$25,671,554	\$4,315,691	\$8,780,534	\$2,332,233	\$1,358,937	\$332,239	\$1,712	\$99,719	\$0	\$13,674	\$0
dep	Depreciation and Amortization (dep)	\$49,383,520	\$24,508,719	\$5,279,952	\$13,139,477	\$3,597,228	\$2,203,364	\$486,416	\$1,298	\$148,275	\$0	\$18,791	\$0
INPUT INT	PILs (INPUT)	\$6,237,663 \$21,274,830	\$2,919,457 \$9,957,408	\$644,607 \$2,198,566	\$1,772,162 \$6,044,324	\$503,357 \$1,716.802	\$311,203 \$1,061,423	\$64,728 \$220,767	\$168 \$574	\$19,601 \$66.852	\$0 \$0	\$2,379 \$8,115	\$0 \$0
INI	Interest Total Expenses	\$21,274,830 \$166,535,076	\$9,957,408	\$2,198,566	\$8,044,324		\$6,355,149	\$1,456,800	\$5,659	\$440,145	\$0		\$0 \$0
	Total Expenses	\$100,333,010	\$31,443,731	\$17,123,003	\$35,030,403	\$10,003,304	\$0,555,145	\$1,430,000	\$5,039	3440,143	70	\$57,042	30
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$35,796,933	\$16,754,289	\$3,699,297	\$10,170,152	\$2,888,683	\$1,785,946	\$371,462	\$966	\$112,485	\$0	\$13,654	\$0
	Revenue Requirement (includes NI)	\$202,332,010	\$108,204,020	\$20,829,180	\$49,206,637	\$13,492,267	\$8,141,095	\$1,828,263	\$6,624	\$552,629	\$0	\$71,296	\$0
		Revenue Re	quirement Input e	quals Output									
	Rate Base Calculation												
	Net Assets												
dp	Distribution Plant - Gross	\$1,118,914,961	\$538,780,573	\$116,740,350	\$308,926,433	\$85,722,013	\$52,940,436	\$11,734,159	\$31,658	\$3,616,181	\$0	\$423,158	\$0
gp	General Plant - Gross Accumulated Depreciation	\$185,763,614 (\$280,293,370)	\$88,845,911 (\$137,689,648)	\$19,236,535 (\$29,897,866)	\$51,695,301 (\$75,550,289)	\$14,393,201 (\$20,744,545)	\$8,906,985 (\$12,730,246)	\$1,994,417 (\$2,730,453)	\$5,403 (\$7,269)	\$615,331 (\$838,295)	\$0 \$0	\$70,529 (\$104,758)	\$0 \$0
co	Capital Contribution	(\$128.403.755)	(\$69,690,609)	(\$13.468.680)	(\$31.025.281)	(\$7,348,908)	(\$4.585.373)	(\$1,669,207)	(\$5,440)	(\$562,919)	\$0	(\$47,336)	\$0 \$0
	Total Net Plant	\$895,981,450	\$420,246,227	\$92,610,339	\$254,046,164	\$72,021,761	\$44,531,802	\$9,328,916	\$24,352	\$2,830,298	\$0	\$341,593	\$0
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		-	***	**	**	-	**	**	**		-	**	
COP	Cost of Power (COP)	\$945,198,501	\$284,625,934	\$89,810,054	\$363,913,458	\$120,075,563	\$78.958.442	\$5.649.194	\$6,161	\$2,159,695	\$0	so	\$0
00.	OM&A Expenses	\$89,639,063	\$54,064,147	\$9,006,757	\$18,080,522	\$4,786,198	\$2,779,157	\$684,889	\$3,618	\$205,417	\$0	\$28,357	\$0
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$1,034,837,564	\$338,690,081	\$98,816,811	\$381,993,980	\$124,861,761	\$81,737,599	\$6,334,083	\$9,779	\$2,365,112	\$0	\$28,357	\$0
	Working Capital	\$77,819,785	\$25,469,494	\$7,431,024	\$28,725,947	\$9,389,604	\$6,146,667	\$476,323	\$735	\$177.856	\$0	\$2,132	\$0
	Working Capital	\$11,010,100	\$25,405,454	\$7,451,024	\$20,123,341	\$3,303,004	\$0,140,007	\$470,323	\$133	\$177,030	, ,	\$2,132	40
	Total Rate Base	\$973,801,235	\$445,715,721	\$100,041,363	\$282,772,112	\$81,411,365	\$50,678,469	\$9,805,239	\$25,088	\$3,008,154	\$0	\$343,725	\$0
		Rate E	Base Input equals (	Output									
	Equity Component of Rate Base	\$389,520,494	\$178,286,288	\$40,016,545	\$113,108,845	\$32,564,546	\$20,271,388	\$3,922,096	\$10,035	\$1,203,262	\$0	\$137,490	\$0
	Net Income on Allocated Assets	\$35,796,933	\$22,066,174	\$7,549,203	\$3,275,260	\$2,494,708	\$553,094	(\$350,256)	(\$1,022)	\$252,452	\$0	(\$42,680)	\$0
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$35,796,933	\$22,066,174	\$7,549,203	\$3,275,260	\$2,494,708	\$553,094	(\$350,256)	(\$1,022)	\$252,452	\$0	(\$42,680)	\$0
	RATIOS ANALYSIS												
	REVENUE TO EXPENSES STATUS QUO%	100.00%	104.91%	118.48%	85.99%	97.08%	84.86%	60.52%	69.99%	125.33%	0.00%	20.99%	0.00%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$31,078,557)	(\$11,886,876)	\$7,463	(\$13,499,398)	(\$2,457,792)	(\$2,319,224)	(\$891,831)	(\$2,651)	\$30,061	\$0	(\$58,309)	\$0
			ency Input equals							1	1		
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	\$5,311,885	\$3,849,906	(\$6,894,892)	(\$393,975)	(\$1,232,852)	(\$721,719)	(\$1,988)	\$139,968	\$0	(\$56,334)	\$0
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.19%	12.38%	18.87%	2.90%	7.66%	2.73%	-8.93%	-10.19%	20.98%	0.00%	-31.04%	0.00%
	NETONIA ON EQUITI COMPONENT OF RATE BASE	9.19%	12.38%	10.87%	2.90%	1.00%	2.13%	-0.93%	-10.19%	20.98%	0.00%	*31.04%	0.00%



#### EB-2015-0004 (Year 2020)

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

#### **Summary**

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System

with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	4	6	7	8	9	11	12	13
Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
\$4.55	\$7.18	\$42.01	\$165.54	\$70.82	\$0.19	\$1.79	-\$0.03	0	\$202.14	0
\$7.80	\$11.46	\$70.53	\$287.86	\$193.75	\$0.47	\$3.61	-\$0.02	0	\$321.47	0
\$16.59	\$24.64	\$100.16	\$546.80	\$621.49	\$15.26	\$13.74	\$7.99	0	\$258.07	0
\$9.67	\$16.72	\$260.82	\$4 193 93	\$15 231 32	\$0.57	\$2.62	\$4.43	\$122 41	\$122.41	\$122.41



Notes

# 2016 Deferral/Variance Account Workform

Utility Name Hydro Ottawa Limited Service Territory **Assigned EB Number** EB-2015-0004 April Barrie; Manager, Rates and Revenue Name of Contact and Title 613-738-5499, ext 106 Phone Number Email Address | AprilBarrie@HydroOttawa.com **General Notes** Pale green cells represent input cells. Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list. White cells contain fixed values, automatically generated values or formulae.

Version 2.6

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# 2016 Deferral/Variance Account Workform

	2009										
Account Descriptions		Opening Principal Amounts as of Jan- 1-09	Transactions¹ Debit/ (Credit) during 2009	Board-Approved Disposition during 2009	Principal Adjustments² during 2009	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Interest Adjustments <sup>1</sup> during 2009	Closing Interest Amounts as of Dec-31-09
Group 1 Accounts											
LV Variance Account	1550	\$341,423	-\$806,430			-\$465,007	\$8,610	\$1,244			\$9,85
Smart Metering Entity Charge Variance Account	1551	<b>#5 505 504</b>	00.045.000			\$0	<b>6407.007</b>	000.000			\$(
RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge	1580 1584	-\$5,535,584 -\$4,828,149	-\$2,615,936 -\$799,298			-\$8,151,520 -\$5,627,447	-\$107,697 -\$123,118	-\$62,363 -\$52,334			-\$170,06 -\$175,45
RSVA - Retail Transmission Connection Charge	1586	-\$3,039,509	-\$3,257,761			-\$6,297,270	-\$45,873	-\$40,319			-\$86,19
RSVA - Power (excluding Global Adjustment)	1588	\$8,628,731	-\$835,728			\$7,793,003	\$106,179	\$57,079			\$163,25
RSVA - Global Adjustment Disposition and Recovery/Refund of Regulatory Balances (2008)	1589 1595	\$8,336,384 -\$3,531,907	\$8,318,310 \$2,451,634			\$16,654,694 -\$1,080,273	\$189,331 \$1,673,047	\$110,317 -\$23,663			\$299,64 \$1,649,38
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	-\$3,551,907	\$2,431,034			\$0	\$1,073,047	-\$23,003			\$1,049,30
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595					\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595					\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595					\$0					\$
Disposition and Recovery/Refund of Regulatory Balances (2013) Disposition and Recovery/Refund of Regulatory Balances (2014)	1595 1595					\$0 \$0					\$ \$
Englanding in and recovery, results of regulatory Educations (EDTT)	.000					Ψ					•
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$371,389	\$2,454,791	\$0		\$2,826,180	\$1,700,479	-\$10,039		\$0	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	1500	-\$7,964,995	-\$5,863,519	\$0			\$1,511,148	-\$120,356		\$0 \$0	
RSVA - Global Adjustment	1589	\$8,336,384	\$8,318,310	\$0	\$0	\$16,654,694	\$189,331	\$110,317	\$0	\$0	\$299,64
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		\$511,250			\$511,250		\$220			\$22
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance	1508					\$0					\$
- Ontario Clean Energy Benefit Act <sup>8</sup>	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1000										i
Charges	1508										
Other Regulatory Assets - Sub-Account - Other <sup>4</sup>	1508					\$0	-\$2,124				-\$2,12
Retail Cost Variance Account - Retail Misc. Deferred Debits	1518 1525	-\$336,240	-\$269,521			-\$605,761 \$0	-\$7,266 -\$82	-\$4,695			-\$11,96 -\$8
Board-Approved CDM Variance Account	1567					ΨΟ	-ψ02				\$
Extra-Ordinary Event Costs	1572					\$0					\$
Deferred Rate Impact Amounts	1574					\$0					\$
RSVA - One-time Other Deferred Credits	1582 2425	\$248,449	-\$243,785			\$4,664 \$0	\$3,989	-\$3,972			\$1
Group 2 Sub-Total	2423	-\$87,791	-\$2,056	\$0	\$0		-\$5,483	-\$8,447	\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years		φον,νοι	Ψ2,000	Ψ	, 40	ψ00,047	ψ0,400	ΨΟ,ΤΤΙ	Ψ	Ψ	ψ10,50
(excludes sub-account and contra account below)	1592	-\$200,861				-\$200,861	-\$6,025	-\$2,271			-\$8,29
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592										
Input Tax Credits (ITCs)						\$0					9
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$82,737	\$2,452,735	\$0	\$0	\$2,535,472	\$1,688,971	-\$20,757	\$0	\$0	\$1,668,21
LRAM Variance Account	1568										
Total including Associat 4500		\$82,737	¢2 452 725	\$0		\$2 F2F 472	¢4 600 074	\$20.7E7	\$0	60	¢1 669 24
Total including Account 1568		Φ0∠,/3/	\$2,452,735	\$(	\$0	\$2,535,472	\$1,688,971	-\$20,757	\$0	\$0	\$1,668,21
Renewable Generation Connection Capital Deferral Account	1531					\$0					\$
Renewable Generation Connection OM&A Deferral Account	1532 1533					\$0 \$0					\$ \$
Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account	1533 1534					\$0 \$0					9
Smart Grid OM&A Deferral Account	1535					\$0					9
Smart Grid Funding Adder Deferral Account	1536					\$0					\$
Retail Cost Variance Account - STR	1548	\$378,403	\$402,518			\$780,921	\$5,277	\$5,605			\$10,88
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555 1555	-\$7,167,747	-\$3,495,193			\$0 -\$10,662,940					
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries  Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	\$12,950,636	-\$3,495,193 -\$1,192,601			\$11,758,035					3
Smart Meter OM&A Variance <sup>5</sup>	1556	\$5,241,463	\$3,633,261			\$8,874,724	-\$82,232	-\$20,723			-\$102,95
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup>	1575				_						
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup>	1576	İ									
Accounting Changes Under CGAAP Balance + Return Component	15/6										

### ntario Energy Board

# 2016 Deferral/Variance Account Workform

						2010					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-10	Transactions <sup>2</sup> Debit/ (Credit) during 2010	Board-Approved Disposition during 2010	Principal Adjustments <sup>2</sup> during 2010	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Interest Adjustments <sup>1</sup> during 2010	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts											
LV Variance Account	1550	-\$465,007 \$0	-\$1,144,417			-\$1,609,423 \$0	\$9,854 \$0	-\$8,572			\$1,282 \$0
Smart Metering Entity Charge Variance Account RSVA - Wholesale Market Service Charge	1551 1580	-\$8,151,520	-\$8,098,525			-\$16,250,046	-\$170,060	-\$104,549			-\$274,609
RSVA - Retail Transmission Network Charge	1584	-\$5,627,447	\$392,976			-\$5,234,471	-\$175,452	-\$38,900			-\$214,352
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1586 1588	<b>-\$6,297,270</b> \$7,793,003	-\$2,755,674 \$3,479,179			-\$9,052,944 \$11,272,182	-\$86,192 \$163,258	-\$60,931 \$49,751			-\$147,123 \$213,009
RSVA - Global Adjustment	1589	\$16,654,694	-\$6,031,437			\$10,623,257	\$299,648	\$96,331			\$395,979
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	-\$1,080,273	-\$533,002			-\$1,613,275	\$1,649,384	-\$10,515			\$1,638,869
Disposition and Recovery/Refund of Regulatory Balances (2009) Disposition and Recovery/Refund of Regulatory Balances (2010)	1595 1595	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0				\$0	\$0				\$(
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) Disposition and Recovery/Refund of Regulatory Balances (2014)	1595 1595	\$0 \$0				\$0 \$0	\$0 \$0				\$0
Disposition and Recovery/Returns of Regulatory Balances (2014)	1595	\$0				Φ0	Φ0				\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$2,826,180	-\$14,690,899	\$0		-\$11,864,719	\$1,690,440	-\$77,386	\$0	\$0	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	-\$13,828,514 \$16,654,694	-\$8,659,462 -\$6,031,437	\$0 \$0		-\$22,487,976 \$10,623,257	\$1,390,792 \$299,648	-\$173,716 \$96,331	\$0 \$0	\$0 \$0	
NOVA - Global Aujustilient	1303	ψ10,034,034	-φ0,031,437	φυ	ΨΟ	Ψ10,020,201	Ψ233,040	ψ30,331	ΨΟ	Ψ	ψυσυ,στο
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$511,250	\$431,280			\$942,530	\$220	\$6,061			\$6,281
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act <sup>8</sup>	1508										
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1300	l i									i
Charges	1508										
Other Regulatory Assets - Sub-Account - Other <sup>4</sup> Retail Cost Variance Account - Retail	1508 1518	\$0 -\$605,761	\$92,803 -\$188,350			\$92,803 -\$794,111	-\$2,124 -\$11,961	\$2,124 -\$5,884			\$0 \$17,845-
Misc. Deferred Debits	1525	-\$605,761	-\$100,350			-\$794,111 \$0	-\$11,961 -\$82	- <del>5</del> 5,664 \$82			-\$17,645 \$0
Board-Approved CDM Variance Account	1567					\$0	\$0				\$0
Extra-Ordinary Event Costs	1572 1574	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
Deferred Rate Impact Amounts RSVA - One-time	1574	\$4,664				\$4,664	φυ \$17	\$37			\$54
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		-\$89,847	\$335,733	\$0	\$0	\$245,886	-\$13,930	\$2,421	\$0	\$0	-\$11,509
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$200,861				-\$200,861	-\$8,296	-\$1,606			-\$9,902
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	Ψ200,001				Ψ200,001	ψ0,230	ψ1,000			ψ0,502
Input Tax Credits (ITCs)	1592	\$0	-\$121,512			-\$121,512	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$2,535,472	-\$14,476,678	\$0	\$0	-\$11,941,206	\$1,668,214	-\$76,570	\$0	\$0	\$1,591,643
LRAM Variance Account	1568					\$0					\$0
Total including Account 1568		\$2,535,472	-\$14,476,678	\$0	\$0	-\$11,941,206	\$1,668,214	-\$76,570	\$0	\$0	\$1,591,643
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account Renewable Generation Connection Funding Adder Deferral Account	1532 1533	\$0 \$0	\$197,472			\$197,472 \$0	\$0 \$0	\$767			\$767 \$0
Smart Grid Capital Deferral Account	1534	\$0 \$0				\$0 \$0	\$0 \$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0	\$92,621			\$92,621	\$0	\$555			\$555
Smart Grid Funding Adder Deferral Account Retail Cost Variance Account - STR	1536 1548	\$0 \$780,921	\$551,064			\$0 \$1,331,984	\$0 \$10,882	\$8,070			\$0 \$18,952
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>5</sup>	1555	\$780,921	ψ551,004			\$1,551,964	\$10,882	Ψ0,070			\$10,932
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	-\$10,662,940	-\$3,949,848			-\$14,612,788	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	\$11,758,035	-\$2,905,311			\$8,852,725	\$0				\$0
Smart Meter OM&A Variance <sup>5</sup>	1556	\$8,874,724	\$4,752,896			\$13,627,620	-\$102,955	-\$11,852			-\$114,807
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup>	1575										1
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup>	1576										İ
E 6											

						2011					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-11	Transactions <sup>2</sup> Debit / (Credit) during 2011	Board-Approved Disposition during 2011	Principal Adjustments <sup>2</sup> during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Interest Adjustments <sup>1</sup> during 2011	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts											
LV Variance Account	1550	-\$1,609,423	-\$1,024,964	-\$1,609,423		-\$1,024,964	\$1,282	-\$30,468	-\$22,377		-\$6,809
Smart Metering Entity Charge Variance Account	1551	\$0	<b>67 700 000</b>	£40.050.040		\$0	\$0	\$204.000	<b>©</b> 540.404		\$0
RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge	1580 1584	-\$16,250,046 -\$5,234,471	-\$7,769,682 \$776,427	-\$16,250,046 -\$5,234,471		-\$7,769,682 \$776,427	-\$274,609 -\$214,352	-\$301,929 -\$70,687	-\$513,484 -\$291,299		-\$63,054 \$6,260
RSVA - Retail Transmission Connection Charge	1586	-\$9,052,944	-\$1,220,099	-\$9,052,943		-\$1,220,100	-\$147,123	-\$144,981	-\$280,201		-\$11,903
RSVA - Power (excluding Global Adjustment)	1588	\$11,272,182	-\$7,111,287	\$11,650,893		-\$7,489,998	\$213,009	\$30,356			\$243,365
RSVA - Global Adjustment	1589	\$10,623,257	-\$5,192,002	\$10,623,257	\$40E.064	-\$5,192,002	\$395,979	\$133,356	\$552,141	£2 624	-\$22,806
Disposition and Recovery/Refund of Regulatory Balances (2008) Disposition and Recovery/Refund of Regulatory Balances (2009)	1595 1595	-\$1,613,275 \$0	-\$405,063	-\$1,613,274	\$405,064	\$0 \$0	\$1,638,869 \$0	-\$27,337	\$1,615,153	\$3,621	- <b>\$0</b> <b>\$</b> 0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$0		-\$10,623,257		\$10,623,257	\$0		-\$552,141		\$552,141
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0				\$0 \$0	\$0 \$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0				\$0	\$0				\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$11,864,719	-\$21,946,670	-\$22,109,264	\$405,064	-\$11,297,061	\$1,613,055	-\$411,690	\$507,792	\$3,621	\$697,193
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$22,487,976	-\$16,754,668	-\$32,732,521	\$405,064	-\$6,105,059	\$1,217,076	-\$545,046	-\$44,349	\$3,621	\$720,000
RSVA - Global Adjustment	1589	\$10,623,257	-\$5,192,002	\$10,623,257	\$0	-\$5,192,002	\$395,979	\$133,356	\$552,141	\$0	-\$22,806
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$942,530	\$705,283	\$942,530		\$705,283	\$6,281	\$17,946	\$20,145		\$4,082
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance											
<ul> <li>Ontario Clean Energy Benefit Act<sup>8</sup></li> <li>Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying</li> </ul>	1508	\$0				\$0	\$0				\$0
Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other <sup>4</sup>	1508	\$92,803	\$1,270	\$94,159		-\$86	\$0	\$1,388			\$1,388
Retail Cost Variance Account - Retail	1518	-\$794,111	-\$148,075	-\$823,629		-\$118,557	-\$17,845	-\$12,732			-\$30,576
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567 1572	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
Extra-Ordinary Event Costs Deferred Rate Impact Amounts	1574	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
RSVA - One-time	1582	\$4,664		\$4,786		-\$123	\$54	\$69			\$123
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$245,886	\$558,478	\$217,846	\$0	\$586,517	-\$11,509	\$6,671	\$20,145	\$0	-\$24,983
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$200,861		-\$200,861		\$0	-\$9,902	-\$2,953	-\$12,855		\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592										
Input Tax Credits (ITCs)	1332	-\$121,512	-\$423,171			-\$544,683	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$11,941,206	-\$21,811,363	-\$22,092,279	\$405,064	-\$11,255,227	\$1,591,643	-\$407,972	\$515,082	\$3,621	\$672,210
LRAM Variance Account	1568	\$0				\$0	\$0				\$0
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Total including Account 1568		-\$11,941,206	-\$21,811,363	-\$22,092,279	\$405,064	-\$11,255,227	\$1,591,643	-\$407,972	\$515,082	\$3,621	\$672,210
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$197,472	\$211,064			\$408,537	\$767	\$4,219			\$4,985
Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account	1533 1534	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account	1534	\$92,621	\$95,856			\$188,477	\$0 \$555	\$1,739			\$0 \$2,294
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$1,331,984	-\$893,533			\$438,451	\$18,952	\$23,399			\$42,350
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 5	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	-\$14,612,788	-\$3,343,772			-\$17,956,560	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	\$8,852,725	-\$2,882,519			\$5,970,205	\$0	000455			\$0
Smart Meter OM&A Variance <sup>5</sup>	1556	\$13,627,620	\$5,268,480			\$18,896,100	-\$114,807	-\$394,587			-\$509,395
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup>	1575										
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup>	1576	i									
gg / Addin dompondin	-	· ·									

						2012					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-12	Transactions <sup>2</sup> Debit / (Credit) during 2012	Board-Approved Disposition during 2012	Principal Adjustments <sup>2</sup> during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Interest Adjustments <sup>1</sup> during 2012	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
LV Variance Account	1550	-\$1,024,964	-\$30,829			-\$1,055,793	-\$6,809	-\$15,282			-\$22,092
Smart Metering Entity Charge Variance Account	1551	\$0				\$0	\$0				\$0
RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge	1580 1584	-\$7,769,682 \$776,427	-\$9,808,445 -\$1,681,231			-\$17,578,127 -\$904,804	-\$63,054 \$6,260	-\$178,134 \$3,977			-\$241,188 \$10,237
RSVA - Retail Transmission Connection Charge	1586	-\$1,220,100	-\$1,683,899			-\$2,903,999	-\$11,903	-\$24,873			-\$36,775
RSVA - Power (excluding Global Adjustment)	1588	-\$7,489,998	-\$288,893			-\$7,778,891	\$243,365	-\$131,402			\$111,964
RSVA - Global Adjustment Disposition and Recovery/Refund of Regulatory Balances (2008)	1589	-\$5,192,002 \$0	-\$5,253,421			-\$10,445,423 \$0	-\$22,806	-\$127,080			-\$149,886 -\$0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595 1595	\$0				\$0 \$0	- <b>\$</b> 0 <b>\$</b> 0				\$0 \$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	\$20,740,824	\$21,566,079		-\$825,255	\$0	-\$188,428	-\$782,598		\$594,170
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$10,623,257	-\$11,455,366			-\$832,109	\$552,141	\$85,259			\$637,400
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595 1595	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
Disposition and Recovery/Refund of Regulatory Balances (2013) Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0				\$0 \$0	\$0 \$0				\$0
3,,						•	**				
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$11,297,061	-\$9,461,260	\$21,566,079	* * *	-\$42,324,400	\$697,193	-\$575,964	-\$782,598	\$0	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment	1589	-\$6,105,059 -\$5,192,002	-\$4,207,839 -\$5,253,421	\$21,566,079 \$0		-\$31,878,977 -\$10,445,423	\$720,000 -\$22,806	-\$448,884 -\$127,080	-\$782,598 \$0	\$0 \$0	
NOVA - Global Adjustitions	1303	-\$0,132,002	-40,200,421	ΨΟ	ΨΟ	-ψ10,440,420	-ψ22,000	-ψ127,000	Ψ0	ΨΟ	-ψ149,000
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$705,283	\$274,349			\$979,632	\$4,082	\$11,689			\$15,771
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance	1508	\$0				\$0	\$0				\$0
- Ontario Clean Energy Benefit Act <sup>8</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	.000	ψ0				Ų.	Ψ				
Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other <sup>4</sup>	1508	-\$86	\$4,976,895			\$4,976,809	\$1,388	-\$1			\$1,386
Retail Cost Variance Account - Retail Misc. Deferred Debits	1518 1525	-\$118,557 \$0	-\$102,703			-\$221,259 \$0	-\$30,576 \$0	-\$2,445			-\$33,021 \$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0	<b>C</b> O			\$0
RSVA - One-time Other Deferred Credits	1582 2425	-\$123 \$0				-\$123 \$0	\$123 \$0	-\$2			\$121 \$0
Group 2 Sub-Total		\$586,517	\$5,148,541	\$0	\$0	\$5,735,058	-\$24,983	\$9,242	\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years		*****	*********	**	**	40,100,100	<b>4</b> = 1,000	72,2 .2	**	*-	1
(excludes sub-account and contra account below)  PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	\$0				\$0	\$0				\$0
Input Tax Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$11,255,227	-\$4,312,719	\$21,566,079	\$0	-\$37,134,024	\$672,210	-\$566,722	-\$782,598	\$0	\$888,086
LRAM Variance Account	1568	\$0				\$0	\$0				\$0
Total including Account 1568		-\$11,255,227	-\$4,312,719	\$21,566,079	\$0	-\$37,134,024	\$672,210	-\$566,722	-\$782,598	\$0	\$888,086
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$408,537				\$408,537	\$4,985	\$6,022			\$11,007
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0 \$0	\$0				\$0
Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account	1534 1535	\$0 \$188,477				\$0 \$188,477	\$0 \$2,294	\$2,778			\$0 \$5,072
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$438,451	\$442,637			\$881,088	\$42,350	\$10,058			\$52,408
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital -	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup> Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	-\$17,956,560	-\$1,474,685			-\$19,431,245	\$0				\$0
Smart were: Cabilal and Recovery Onset Vallance - Sub-Account - Stranged Meter Costs*	1555	\$5,970,205	-\$2,986,888			\$2,983,317	\$0				\$0 -\$509,395
	1556	\$18 006 100									
Smart Meter OM&A Variance <sup>5</sup>	1556	\$18,896,100				\$18,896,100	-\$509,395				-\$509,395
	1556 1575	\$18,896,100				\$18,896,100	-\$509,395				-\$509,395

						2013					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-13	Transactions <sup>2</sup> Debit / (Credit) during 2013	Board-Approved Disposition during 2013	Principal Adjustments <sup>2</sup> during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Board-Approved Disposition during 2013	Interest Adjustments <sup>1</sup> during 2013	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts											
LV Variance Account	1550	-\$1,055,793	\$15,980	-\$1,024,964		-\$14,849	-\$22,092	-\$1,109	-\$21,877		-\$1,324
Smart Metering Entity Charge Variance Account	1551	\$0	\$159,042	\$0		\$159,042	\$0	\$1,811	\$0		\$1,811
RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge	1580 1584	-\$17,578,127 -\$904,804	-\$5,223,229 \$563,006	-\$7,769,681 \$776,426		-\$15,031,675 -\$1,118,224	-\$241,188 \$10,237	-\$194,941 -\$14,417	-\$177,269 \$17,673		-\$258,861 -\$21,853
RSVA - Retail Transmission Connection Charge	1586	-\$2,903,999	-\$1,703,996	-\$1,220,099		-\$3,387,896	-\$36,775	-\$32,194			-\$39,131
RSVA - Power (excluding Global Adjustment)	1588	-\$7,778,891	\$9,979,249	-\$7,489,997		\$4,680,329	\$111,964	-\$21,749			-\$43,047
RSVA - Global Adjustment Disposition and Recovery/Refund of Regulatory Balances (2008)	1589 1595	-\$10,445,423 \$0	-\$1,288,246	-\$5,192,002		-\$6,541,667 \$0	-\$149,886 -\$0	-\$20,555	-\$99,128		-\$71,314 -\$0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$825,255	-\$461,966			-\$1,287,221	\$594,170	-\$24,722			\$569,447
Disposition and Recovery/Refund of Regulatory Balances (2011) Disposition and Recovery/Refund of Regulatory Balances (2012)	1595 1595	-\$832,109 \$0	-\$449,650 -\$11,831			-\$1,281,759 -\$11,831	\$637,400 \$0	-\$14,681 -\$138,505			\$622,718 -\$138,505
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	-φ11,001			\$0	\$0	-ψ130,303			\$0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0				\$0	\$0				\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$42,324,400	\$1,578,359	-\$21,920,317	-\$5,010,026	-\$23,835,750	\$903,828	-\$461,062	-\$177,178	\$0	\$619,943
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$31,878,977	\$2,866,605	-\$16,728,315		-\$17,294,083	\$1,053,714	-\$440,507	-\$78,050	\$0	\$691,257
RSVA - Global Adjustment	1589	-\$10,445,423	-\$1,288,246	-\$5,192,002	\$0	-\$6,541,667	-\$149,886	-\$20,555	-\$99,128	\$0	-\$71,314
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$979,632	\$133,197			\$1,112,829	\$15,771	\$14,969			\$30,741
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act <sup>8</sup>	1500	\$0				en.	<b>\$0</b>				**
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying	1508	\$0				\$0	\$0				\$0
Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other 4	1508	\$4,976,809	-\$1,867,100			\$3,109,709	\$1,386	-\$1			\$1,385
Retail Cost Variance Account - Retail Misc. Deferred Debits	1518 1525	-\$221,259 \$0	-\$65,539			-\$286,799 \$0	-\$33,021 \$0	-\$3,715			-\$36,736 \$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts RSVA - One-time	1574 1582	\$0				\$0	\$0 \$131	-\$2			\$0
Other Deferred Credits	2425	- <b>\$123</b> \$0				- <b>\$123</b> \$0	\$121 \$0	-\$2			\$119 \$0
Group 2 Sub-Total		\$5,735,058	-\$1,799,442	\$0	\$0	\$3,935,616	-\$15,742	\$11,251	\$0	\$0	-\$4,490
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592										
Input Tax Credits (ITCs)	1002	-\$544,683				-\$544,683	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$37,134,024	-\$221,084	-\$21,920,317	-\$5,010,026	-\$20,444,817	\$888,086	-\$449,811	-\$177,178	\$0	\$615,453
LRAM Variance Account	1568	\$0	-\$779,519		\$100,859	-\$678,660	\$0	-\$3,316		\$2,733	-\$583
Total including Account 1568		-\$37,134,024	-\$1,000,603	-\$21,920,317	-\$4,909,167	-\$21,123,477	\$888,086	-\$453,127	-\$177,178	\$2,733	\$614,869
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account Renewable Generation Connection Funding Adder Deferral Account	1532 1533	\$408,537 \$0				\$408,537 \$0	\$11,007 \$0	\$6,006			\$17,013 \$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$188,477				\$188,477	\$5,072	\$2,771			\$7,842
Smart Grid Funding Adder Deferral Account Retail Cost Variance Account - STR	1536 1548	\$0 \$881,088	\$407,733			\$0 \$1,288,821	\$0 \$52,408	\$15,835			\$68,243
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 5	1555	\$0	Ψ-01,133			\$1,200,021	\$52,408	ψ10,033			\$00,243
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	-\$19,431,245				-\$19,431,245	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	\$2,983,317	-\$2,983,317			-\$0	\$0				\$0
Smart Meter OM&A Variance <sup>5</sup>	1556	\$18,896,100				\$18,896,100	-\$509,395				-\$509,395
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup>	1575	\$0				\$0					I

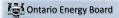
						2014					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-14	Transactions <sup>2</sup> Debit/ (Credit) during 2014	Board-Approved Disposition during 2014	Principal Adjustments <sup>2</sup> during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	Board-Approved Disposition during 2014	Interest Adjustments <sup>1</sup> during 2014	Closing Interest Amounts as of Dec-31-14
Group 1 Accounts											
LV Variance Account	1550	-\$14,849	\$22,091	-\$30,829		\$38,071	-\$1,324	\$1,000	-\$668		\$344
Smart Metering Entity Charge Variance Account RSVA - Wholesale Market Service Charge	1551 1580	\$159,042 -\$15,031,675	-\$115,435 -\$958,913	\$0 -\$9,808,445		\$43,607 -\$6,182,143	\$1,811 -\$258,861	\$1,762 -\$237,221	\$0 -\$208,104		\$3,573 -\$287,978
RSVA - Wholesale Market Service Charge RSVA - Retail Transmission Network Charge	1584	-\$1,118,224	-\$2,087,168	-\$9,606,445 -\$1,681,231		-\$1,524,161	-\$256,661 -\$21,853	-\$39,154	-\$206,104		-\$28,857
RSVA - Retail Transmission Connection Charge	1586	-\$3,387,896	\$7,365	-\$1,683,899		-\$1,696,632	-\$39,131	-\$54,262	-\$31,690		-\$61,703
RSVA - Power (excluding Global Adjustment)	1588	\$4,680,329	-\$9,520,151	-\$288,894		-\$4,550,928	-\$43,047	-\$64,514	-\$25,546		-\$82,014
RSVA - Global Adjustment  Piggeriting and Recovery/Refund of Regulatory Releases (2009)	1589	-\$6,541,667 \$0	\$13,456,856	-\$5,253,421		\$12,168,610 \$0	-\$71,314 -\$0	-\$48,991	-\$127,983		\$7,678
Disposition and Recovery/Refund of Regulatory Balances (2008) Disposition and Recovery/Refund of Regulatory Balances (2009)	1595 1595	\$0 \$0				\$0 \$0	- <b>\$</b> 0 <b>\$</b> 0				- <b>\$</b> 0 \$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$1,287,221	\$4,925			-\$1,282,296	\$569,447	-\$18,869			\$550,579
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$1,281,759	-\$370,120			-\$1,651,880	\$622,718				\$601,398
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-\$11,831	-\$236,158			-\$247,989	-\$138,505	-\$2,460			-\$140,965
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	-\$631,762			-\$631,762	\$0	-\$131,435			-\$131,435
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0				\$0	\$0				\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$23,835,750	-\$428,470	-\$18,746,719	\$0	-\$5,517,501	\$619,943	-\$615,465	-\$426,141	\$0	\$430,619
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$17,294,083	-\$13,885,326	-\$13,493,298		-\$17,686,112	\$691,257	-\$566,474	-\$298,158	\$0	
RSVA - Global Adjustment	1589	-\$6,541,667	\$13,456,856	-\$5,253,421	\$0	\$12,168,610	-\$71,314	-\$48,991	-\$127,983	\$0	\$7,678
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$1,112,829	\$110,160			\$1,222,989	\$30,741	\$16,804			\$47,544
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance											
- Ontario Clean Energy Benefit Act <sup>8</sup> Other Regulatory Assets, Sub Assets, Financial Assistance Regulatory and Receivery Carrying	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other <sup>4</sup>	1508	\$3,109,709	\$1,321,800			\$4,431,509	\$1,385	-\$1			\$1,384
Retail Cost Variance Account - Retail	1518	-\$286,799	-\$44,891			-\$331,689	-\$36,736	-\$4,533			-\$41,269
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs Deferred Rate Impact Amounts	1572 1574	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
RSVA - One-time	1582	-\$123				-\$123	\$119	-\$2			\$117
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$3,935,616	\$1,387,070	\$0	\$0	\$5,322,686	-\$4,490	\$12,268	\$0	\$0	\$7,777
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	4500	ΨΟ				ΨΟ	ΨΟ				ΨΟ
Input Tax Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$20,444,817	\$958,600	-\$18,746,719	\$0	-\$739,498	\$615,453	-\$603,197	-\$426,141	\$0	\$438,397
I DAM Vertener Account	4500	#070 000				\$070.000	<b>#</b> 500	¢0			<b>\$</b> 500
LRAM Variance Account	1568	-\$678,660				-\$678,660	-\$583	\$0			-\$583
Total including Account 1568		-\$21,123,477	\$958,600	-\$18,746,719	\$0	-\$1,418,158	\$614,869	-\$603,197	-\$426,141	\$0	\$437,813
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$408,537	\$0			\$408,537	\$17,013	\$6,006			\$23,018
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account	1534 1535	\$0 \$188,477				\$0 \$188.477	\$0 \$7,842	\$2,771			\$0 \$10,613
Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535	\$188,477				\$188,477 \$0	\$7,842 \$0	\$∠,771			\$10,613
Retail Cost Variance Account - STR	1548	\$1,288,821	\$408,439			\$1,697,259	\$68,243	\$21,737			\$89,980
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>5</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	-\$19,431,245	\$19,431,245			-\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	-\$0	-\$2,986,888			-\$2,986,888	\$0				\$0
Smart Meter OM&A Variance <sup>5</sup>	1556	\$18,896,100	-\$18,386,705			\$509,394	-\$509,395				-\$509,395
JEDO COAADT W. DDOEA A D. D. D. G. G.	1575	**				<b>6</b> -					
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup>	1575	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup>	1576	\$0				\$0					

Account Descriptions  Group 1 Accounts  LV Variance Account  LV Variance Account  Smart Metering Entity Charge Variance Account  RSVA - Wholesale Market Service Charge  SSVA - Retail Transmission Network Charge  RSVA - Retail Transmission Connection Charge  RSVA - Retail Transmission Connection Charge  RSVA - Retail Transmission Connection Charge  RSVA - Global Adjustment  1588  RSVA - Global Adjustment  1589  Disposition and Recovery/Refund of Regulatory Balances (2008)  1595  Disposition and Recovery/Refund of Regulatory Balances (2009)  1595  Disposition and Recovery/Refund of Regulatory Balances (2010)  1595  Disposition and Recovery/Refund of Regulatory Balances (2011)  1595  Disposition and Recovery/Refund of Regulatory Balances (2012)  1595  Disposition and Recovery/Refund of Regulatory Balances (2012)  1595  Disposition and Recovery/Refund of Regulatory Balances (2013)  1595  Disposition and Recovery/Refund of Regulatory Balances (2013)  1595  Disposition and Recovery/Refund of Regulatory Balances (2014)  1595  Group 1 Sub-Total (including Account 1589 - Global Adjustment)  Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)  RSVA - Global Adjustment  1589	Principal Disposition during 2015 instructed by Board	Interest Disposition during 2015- instructed by Board	Closing Principal Balances as of Dec 31-14 Adjusted for Dispositions during 2015  \$38,071 \$43,607 -\$6,182,143 -\$1,524,161 -\$1,696,632 -\$4,550,928 \$12,168,610 \$0 -\$1,282,296 -\$1,681,880 -\$247,989	\$344 \$3,573 -\$287,978 -\$28,857 -\$61,703 -\$82,014 \$7,678 -\$0 \$0 \$550,579	Projected Interest from Jan 1, 2015 to December 31, 2015 on Dec 31 -14 balance adjusted for disposition during 2014 <sup>5</sup> \$454 \$520 -\$73,722 -\$18,176 -\$20,232 -\$54,270 \$145,111	rest on Dec-31-1  Projected Interest from January 1, 2016 to April 30, 2016 on Dec 31-14 balance adjusted for disposition during 2015  5	\$38,869 \$47,700 -\$6,543,843 -\$1,571,193 -\$1,778,568 -\$4,687,212 \$12,321,399	2.1.7 RRR  As of Dec 31-14  \$38,415 \$47,180 -\$6,470,122 -\$1,553,018 -\$1,758,335 -\$4,632,942	Variance RRR vs. 2014 Balance (Principal + Interest)  -\$0  \$0  -\$1  -\$0
LV Variance Account  Smart Metering Entity Charge Variance Account  1551 RSVA - Wholesale Market Service Charge 1580 RSVA - Retail Transmission Network Charge 1584 RSVA - Retail Transmission Connection Charge 1586 RSVA - Power (excluding Global Adjustment) 1588 RSVA - Power (excluding Global Adjustment) 1589 Disposition and Recovery/Refund of Regulatory Balances (2008) 1595 Disposition and Recovery/Refund of Regulatory Balances (2009) 1595 Disposition and Recovery/Refund of Regulatory Balances (2010) 1595 Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 Disposition and Recovery/Refund of Regulatory Balances (2012) 1595 Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 Disposition and Recovery/Refund of Regulatory Balances (2014) 1595 Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			\$43,607 -\$6,182,143 -\$1,524,161 -\$1,696,632 -\$4,550,928 \$12,168,610 \$0 -\$1,282,296 -\$1,651,880	\$3,573 -\$287,978 -\$28,857 -\$61,703 -\$82,014 \$7,678 -\$0 \$0 \$550,579	\$520 -\$73,722 -\$18,176 -\$20,232 -\$54,270 \$145,111		\$47,700 -\$6,543,843 -\$1,571,193 -\$1,778,568 -\$4,687,212	\$47,180 -\$6,470,122 -\$1,553,018 -\$1,758,335	\$0 -\$1 -\$0
Smart Metering Entity Charge Variance Account  RSVA - Wholesale Market Service Charge  1580  RSVA - Retail Transmission Network Charge  1586  RSVA - Power (excluding Global Adjustment)  1588  RSVA - Power (excluding Global Adjustment)  1588  RSVA - Global Adjustment  1589  Disposition and Recovery/Refund of Regulatory Balances (2008)  1595  Disposition and Recovery/Refund of Regulatory Balances (2009)  1595  Disposition and Recovery/Refund of Regulatory Balances (2010)  1595  Disposition and Recovery/Refund of Regulatory Balances (2011)  1595  Disposition and Recovery/Refund of Regulatory Balances (2011)  1595  Disposition and Recovery/Refund of Regulatory Balances (2012)  1595  Disposition and Recovery/Refund of Regulatory Balances (2013)  1595  Disposition and Recovery/Refund of Regulatory Balances (2013)  1595  Disposition and Recovery/Refund of Regulatory Balances (2014)  1595  Group 1 Sub-Total (including Account 1589 - Global Adjustment)  Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			\$43,607 -\$6,182,143 -\$1,524,161 -\$1,696,632 -\$4,550,928 \$12,168,610 \$0 -\$1,282,296 -\$1,651,880	\$3,573 -\$287,978 -\$28,857 -\$61,703 -\$82,014 \$7,678 -\$0 \$0 \$550,579	\$520 -\$73,722 -\$18,176 -\$20,232 -\$54,270 \$145,111		\$47,700 -\$6,543,843 -\$1,571,193 -\$1,778,568 -\$4,687,212	\$47,180 -\$6,470,122 -\$1,553,018 -\$1,758,335	\$0 -\$1 -\$0
RSVA - Wholesale Market Service Charge       1580         RSVA - Retail Transmission Network Charge       1586         RSVA - Retail Transmission Connection Charge       1586         RSVA - Power (excluding Global Adjustment)       1588         RSVA - Global Adjustment       1589         Disposition and Recovery/Refund of Regulatory Balances (2008)       1595         Disposition and Recovery/Refund of Regulatory Balances (2009)       1595         Disposition and Recovery/Refund of Regulatory Balances (2010)       1595         Disposition and Recovery/Refund of Regulatory Balances (2011)       1595         Disposition and Recovery/Refund of Regulatory Balances (2012)       1595         Disposition and Recovery/Refund of Regulatory Balances (2013)       1595         Disposition and Recovery/Refund of Regulatory Balances (2013)       1595         Disposition and Recovery/Refund of Regulatory Balances (2014)       1595         Group 1 Sub-Total (including Account 1589 - Global Adjustment)         Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			-\$6,182,143 -\$1,524,161 -\$1,696,632 -\$4,550,928 \$12,168,610 \$0 -\$1,282,296 -\$1,651,880	-\$287,978 -\$28,857 -\$61,703 -\$82,014 \$7,678 -\$0 \$0	-\$73,722 -\$18,176 -\$20,232 -\$54,270 \$145,111		-\$6,543,843 -\$1,571,193 -\$1,778,568 -\$4,687,212	-\$6,470,122 -\$1,553,018 -\$1,758,335	-\$1 -\$0
RSVA - Retail Transmission Network Charge 1584 RSVA - Retail Transmission Connection Charge 1586 RSVA - Power (excluding Global Adjustment) 1588 RSVA - Global Adjustment 1589 Disposition and Recovery/Refund of Regulatory Balances (2008) 1595 Disposition and Recovery/Refund of Regulatory Balances (2009) 1595 Disposition and Recovery/Refund of Regulatory Balances (2010) 1595 Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 Disposition and Recovery/Refund of Regulatory Balances (2012) 1595 Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 Disposition and Recovery/Refund of Regulatory Balances (2014) 1595  Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			-\$1,524,161 -\$1,696,632 -\$4,550,928 \$12,168,610 \$0 -\$1,282,296 -\$1,651,880	-\$28,857 -\$61,703 -\$82,014 \$7,678 -\$0 \$0	-\$18,176 -\$20,232 -\$54,270 \$145,111		-\$1,571,193 -\$1,778,568 -\$4,687,212	-\$1,553,018 -\$1,758,335	-\$0
RSVA - Retail Transmission Connection Charge 1586 RSVA - Power (excluding Global Adjustment) 1588 RSVA - Global Adjustment 1589 Disposition and Recovery/Refund of Regulatory Balances (2008) 1595 Disposition and Recovery/Refund of Regulatory Balances (2009) 1595 Disposition and Recovery/Refund of Regulatory Balances (2010) 1595 Disposition and Recovery/Refund of Regulatory Balances (2010) 1595 Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 Disposition and Recovery/Refund of Regulatory Balances (2012) 1595 Disposition and Recovery/Refund of Regulatory Balances (2012) 1595 Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 Disposition and Recovery/Refund of Regulatory Balances (2014) 1595 Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			-\$1,696,632 -\$4,550,928 \$12,168,610 \$0 \$0 -\$1,282,296 -\$1,651,880	-\$61,703 -\$82,014 \$7,678 -\$0 \$0 \$550,579	-\$20,232 -\$54,270 \$145,111 \$0		-\$1,778,568 -\$4,687,212	-\$1,758,335	•
RSVA - Power (excluding Global Adjustment)  1588 RSVA - Global Adjustment  1589 Disposition and Recovery/Refund of Regulatory Balances (2008) 1595 Disposition and Recovery/Refund of Regulatory Balances (2009) 1595 Disposition and Recovery/Refund of Regulatory Balances (2010) 1595 Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 Disposition and Recovery/Refund of Regulatory Balances (2012) 1595 Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 Disposition and Recovery/Refund of Regulatory Balances (2014) 1595 Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			-\$4,550,928 \$12,168,610 \$0 \$0 -\$1,282,296 -\$1,651,880	-\$82,014 \$7,678 -\$0 \$0 \$550,579	-\$54,270 \$145,111 \$0		-\$4,687,212		
RSVA - Global Adjustment 1589 Disposition and Recovery/Refund of Regulatory Balances (2008) 1595 Disposition and Recovery/Refund of Regulatory Balances (2009) 1595 Disposition and Recovery/Refund of Regulatory Balances (2010) 1595 Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 Disposition and Recovery/Refund of Regulatory Balances (2012) 1595 Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 Disposition and Recovery/Refund of Regulatory Balances (2014) 1595  Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			\$12,168,610 \$0 \$0 -\$1,282,296 -\$1,651,880	\$7,678 - <mark>\$0</mark> \$0 \$550,579	\$0		\$12,321,399		\$
Disposition and Recovery/Refund of Regulatory Balances (2009) 1595 Disposition and Recovery/Refund of Regulatory Balances (2010) 1595 Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 Disposition and Recovery/Refund of Regulatory Balances (2012) 1595 Disposition and Recovery/Refund of Regulatory Balances (2012) 1595 Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 Disposition and Recovery/Refund of Regulatory Balances (2014) 1595  Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			\$0 -\$1,282,296 -\$1,651,880	\$0 \$550,579				\$12,176,289	\$
Disposition and Recovery/Refund of Regulatory Balances (2010) 1595 Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 Disposition and Recovery/Refund of Regulatory Balances (2012) 1595 Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			-\$1,282,296 -\$1,651,880	\$550,579			\$0		-\$
Disposition and Recovery/Refund of Regulatory Balances (2011) 1595 Disposition and Recovery/Refund of Regulatory Balances (2012) 1595 Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			-\$1,651,880				\$0  -\$747,009		\$731,71°
Disposition and Recovery/Refund of Regulatory Balances (2012) 1595 Disposition and Recovery/Refund of Regulatory Balances (2013) 1595 Disposition and Recovery/Refund of Regulatory Balances (2014) 1595  Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)				\$601,398			-\$1,070,180	-\$1,782,199	-\$731,71
Disposition and Recovery/Refund of Regulatory Balances (2014)  Group 1 Sub-Total (including Account 1589 - Global Adjustment)  Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			-\$241,309		-\$2,957		-\$391,911	-\$388,953	\$
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			-\$631,762		-\$7,534		-\$770,731	-\$763,197	\$
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			\$0	\$0	\$0		\$0		\$
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	-\$5,517,501	\$430,619	-\$65,796	\$0	-\$5,152,678	-\$5,086,882	l -\$
	\$0	\$0			-\$210,907	\$0	-\$17,474,077	-\$17,263,171	-\$
·	\$0	\$0			\$145,111	\$0	\$12,321,399	\$12,176,289	\$
Group 2 Accounts									
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs 1508			\$1,222,989	\$47,544		Per Appendix 2-U (P&I)	\$1,438,984	\$1,270,535	\$^
Other Regulatory Assets - Sub-Account - Incremental Capital Charges 1508			\$0	\$0	-\$5,973,776	1555-Stranded Meter Costs	-\$5,973,776	\$0	\$
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance									i
<ul> <li>Ontario Clean Energy Benefit Act<sup>8</sup></li> <li>Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying</li> </ul>			\$0	\$0	-\$583,199	Add 1592 Gr2 Rate Rider	-\$583,199		\$
Charges 1508			\$0	\$0	-\$502,482	Add 1576 Gr2 Rate Rider	-\$502.482		S
Other Regulatory Assets - Sub-Account - Other <sup>4</sup> 1508			\$4,431,509				\$4,432,894	\$4,432,893	\$0
Retail Cost Variance Account - Retail 1518			-\$331,689		-\$3,955		-\$376,914	-\$372,958	\$0
Misc. Deferred Debits 1525			\$0		·		\$0		-\$1
Board-Approved CDM Variance Account 1567 Extra-Ordinary Event Costs 1572			\$0 \$0				\$0		\$
Extra-Ordinary Event Costs 1572 Deferred Rate Impact Amounts 1574			\$0 \$0		• • • • • • • • • • • • • • • • • • • •		\$0 \$0		\$\ \$\
RSVA - One-time 1582			-\$123		-\$1		-\$7	-\$6	-\$
Other Deferred Credits 2425			\$0	\$0	\$0		\$0		\$
Group 2 Sub-Total	\$0	\$0	\$5,322,686	\$7,777	-\$6,894,963	\$0	-\$1,564,499	\$5,330,464	\$:
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below) 1592			\$0	\$0	\$0		\$1		-\$
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT							·		
Input Tax Credits (ITCs)			-\$544,683	\$0	-\$38,516		-\$583,199	-\$544,683	\$
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)	\$0	\$0	-\$739,498	\$438,397	-\$6,999,275	\$0	-\$7,300,376	-\$301,101	\$0
LRAM Variance Account 1568			-\$678,660	-\$583	-\$8,093		-\$687,336	-\$679,243	\$0
Total including Account 1568	\$0	\$0	-\$1,418,158	\$437,813	-\$7,007,368	\$0	-\$7,987,712	-\$980,344	\$
	l								
Renewable Generation Connection Capital Deferral Account 1531 Renewable Generation Connection OM&A Deferral Account 1532			\$0 \$408,537		\$0 \$4,872		\$0 \$436,427	¢121 FFF	\$0 -\$0
Renewable Generation Connection OM&A Deferral Account 1532  Renewable Generation Connection Funding Adder Deferral Account 1533			\$408,537 \$0				\$430,427 \$0	\$431,555	- <del>\$</del> (
Smart Grid Capital Deferral Account 1534			\$0		\$0		\$0		\$0
Smart Grid OM&A Deferral Account 1535			\$188,477				\$201,337	\$199,090	\$0
Smart Grid Funding Adder Deferral Account 1536 Retail Cost Variance Account - STR 1548			\$0 \$1,607,350		\$0		\$0	¢4 707 040	\$(
Ē			\$1,697,259 \$0				\$1,807,479 \$0	\$1,787,240	\$ \$
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries 1555			\$0 - <b>\$</b> 0		\$0 - <b>\$</b> 0		\$0  -\$0		s s
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Necoveries 1555  Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs 1555			- <del>ه</del> - \$2,986,888-				-\$0, -\$2,986,888	-\$2,986,888	3
Smart Meter OM&A Variance <sup>5</sup> 1556			\$509,394		\$6,075		-\$2,986,888 \$6,074	*φ≥,300,000	\$
					\$3,010				
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup> 1575			\$0				\$0	\$30,750	\$30,75
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup> 1576			\$0				\$0		

# 2016 Deferral/Variance Account Workform

Accounts that produced a variance on the 2014 continuity schedule are listed below. Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	RRR vs.	ariance . 2014 Balance oal + Interest)	Explanation
Group 1 Accounts				
LV Variance Account	1550	\$	(0.39)	
RSVA - Wholesale Market Service Charge	1580	\$	(0.77)	
RSVA - Retail Transmission Network Charge	1584	\$	(0.46)	
RSVA - Retail Transmission Connection Charge	1586	\$	0.17	
RSVA - Power (excluding Global Adjustment)	1588	\$	0.45	
RSVA - Global Adjustment	1589	\$	0.26	
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$	(0.01)	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$	731,717.29	RRR 2.1.7 combined 2010 & 2011 under 2011 the difference of the combined years nets to zero
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$	(731,717.25)	RRR 2.1.7 combined 2010 & 2011 under 2011 the difference of the combined years nets to zero
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$	0.49	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$	0.05	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$	0.79	
Other Regulatory Assets - Sub-Account - Other 4	1508	\$	0.10	
Retail Cost Variance Account - Retail	1518	\$	0.37	
Misc. Deferred Debits	1525	\$	(0.40)	
RSVA - One-time	1582	\$	(0.01)	
PILs and Tax Variance for 2006 and Subsequent Years	1592	\$	(0.52)	
Renewable Generation Connection OM&A Deferral Account	1532	\$	(0.01)	
Retail Cost Variance Account - STR	1548	\$	0.81	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries5	1555	\$	0.14	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs5	1555	\$	0.06	
Smart Meter OM&A Variance5	1556	\$	0.32	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component6	1575	\$	30,750.00	RRR 2.1.7 at the end of 2014 has a balance of \$30K, this account will be cleared to zero by the end of 2015 and will not be included in rate riders.



## 2016 Deferral/Variance Account Workform

In the green shaded cells, enter the data related to the **proposed** load forecast. Do not enter data for the MicroFit class.

Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	Units	# of Customers	Total Metered <mark>kWh</mark>	Total Metered kW	Billed kWh for Non-RPP Customers	Billed kW for Non-RPP Customers	Distribution Revenue <sup>1</sup>	Billed kWh for Wholesale Market Participants (WMP)	Billed kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP Demand (if applicable)	GA Allocator for Class A, Non-WMP Customers (if applicable) <sup>3</sup>	Billed kWh for Class A, Non- WMPs Customers (if applicable)	Billed kW for Class A Non-WMP Customers (if applicable)	Billed kWh for Non-RPP Customers LESS Class A Consumption	Billed kW for Non-RPP Customers LESS Class A Demand
	kWh		2,216,045,000		100,015,579	-	88,973,231			2,216,045,000					100,015,579	-
GENERAL SERVICE LESS THAN 50KW	kWh	24,512	726,360,000		67,683,742	-	20,783,588			726,360,000					67,683,742	-
GENERAL SERVICE 50 TO 1,499 KW	kW	3,296	2,954,441,000	7,027,979	2,676,165,018	6,366,020	36,515,806			2,954,441,000	7,027,979				2,676,165,018	6,366,020
GENERAL SERVICE 1,500 TO 4,999 KW	kW	76	863,309,000	1,847,365	876,597,685	1,875,801	10,575,286			863,309,000	1,847,365				876,597,685	1,875,801
LARGE USE	kW	11	620,218,000	1,121,449	615,205,612	1,112,386	5,906,701			620,218,000	1,121,449				615,205,612	1,112,386
UNMETERED SCATTERED LOAD	kWh	134	16,651,000			-	548,410			16,651,000					-	-
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kW					-										-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	-		-		-	10,458								-	-
STANDBY POWER GENERAL SERVICE LARGE USE	kW														-	-
SENITEL LIGHTING	kW	1	48,000	216		-	4,429			48,000	216					-
STREET LIGHTING	kW	8	43,552,000	123,144	46,220,021	130,688	1,154,408			43,552,000	123,144				46,220,021	130,688
MICROFIT						-										-
						-									-	-
						-										-
						-									-	-
						-										-
																-
						-										-
						-										-
						-				-						-
Total		325,382	7,440,624,000	10,120,153	4,381,887,658	9,484,895	\$ 164,472,316			7,440,624,000	10,120,153	0%	-		4,381,887,658	9,484,895

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

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

<sup>&</sup>lt;sup>3</sup> Enter the percentage of the balance in account 1589 allocated to Class A customers. Distributors typically settle GA costs with Class A customers on the basis of actual (i.e. non-estimated) costs. If this is the case, no amount of the balance in 1589 should be allocated to a distributor's Class A customers.



In the green shaded cells, enter the data related to the proposed load forecas

Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)		1595 Recovery Share Proportion (2008) <sup>2</sup>	1595 Recovery Share Proportion (2009) <sup>2</sup>	1595 Recovery Share Proportion (2010) <sup>2</sup>	1595 Recovery Share Proportion (2011) <sup>2</sup>	1595 Recovery Share Proportion (2012) <sup>2</sup>	1595 Recovery Share Proportion (2013) <sup>2</sup>	1595 Recovery Share Proportion (2014) <sup>2</sup>	1568 LRAM Variance Account Class Allocation (\$ amounts)
	kWh								(45,712)
	kWh								166,152
GENERAL SERVICE 50 TO 1,499 KW	kW								(541,937)
	kW								(142,453)
LARGE USE	kW								(86,476)
	kWh								(7,292)
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kW								
	kW								
STANDBY POWER GENERAL SERVICE LARGE USE	kW								
SENITEL LIGHTING	kW								
STREET LIGHTING	kW								(29,618)
MICROFIT									
Total		0%	0%	0%	0%	0%		0%	-\$ 687,335

Balance as per Sheet 2 -\$ 687,336 Variance \$ 1

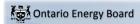
<sup>&</sup>lt;sup>1</sup> For Account 1562, the allocation to customer classes should be performed on the basis of Applicant's Cost of Service application that was most recently approved at the time of disp

<sup>&</sup>lt;sup>2</sup> Residual Account balance to be allocated to rate classes in proportion to the recovery shi

<sup>&</sup>lt;sup>3</sup> Enter the percentage of the balance in account 1589 allocated to Class A custor of actual (i.e. non-estimated) costs. If this is the case, no amount of the balance in



		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50KW	GENERAL SERVICE 50 TO 1,499 KW	GENERAL SERVICE 1,500 TO 4,999 KW	LARGE USE	UNMETERED SCATTERED LOAD	STANDBY POWER GENERAL SERVICE 50 TO 1.499 KW
LV Variance Account	1550	38,869	kWh	11,576	3,794	15,434	4,510	3,240	87	0
Smart Metering Entity Charge Variance Account	1551	47,700	# of Customers	44,067	3,633	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(6,543,843)	kWh	(1,948,956)	(638,815)	(2,598,357)	(759,259)	(545,466)	(14,644)	0
RSVA - Retail Transmission Network Charge	1584	(1,571,193)	kWh	(467,949)	(153,381)	(623,872)	(182,300)	(130,968)	(3,516)	0
RSVA - Retail Transmission Connection Charge	1586	(1,778,568)	kWh	(529,712)	(173,625)	(706,214)	(206,361)	(148,254)	(3,980)	0
RSVA - Power (excluding Global Adjustment)	1588	(4,687,212)	kWh	(1,395,995)	(457,570)	(1,861,146)	(543,840)	(390,706)	(10,489)	0
RSVA - Global Adjustment	1589	12,321,399	Non-RPP kWh	281,233	190,319	7,525,090	2,464,899	1,729,892	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(747,009)	kWh	(222,482)	(72,924)	(296,614)	(86,673)	(62,267)	(1,672)	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(1,070,180)	kWh	(318,732)	(104,472)	(424,935)	(124,169)	(89,206)	(2,395)	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(391,911)	kWh	(116,723)	(38,259)	(155,616)	(45,472)	(32,668)	(877)	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	(770,731)	kWh	(229,547)	(75,239)	(306,033)	(89,425)	(64,245)	(1,725)	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(17,474,077)		(5,174,453)	(1,706,858)	(6,957,354)	(2,032,989)	(1,460,539)	(39,211)	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	1.438.984	kWh	428.573	140.475	571.376	166.960	119.947	3.220	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	(5.973.776)	kWh	(1.779.173)	(583.165)	(2.372.001)	(693.116)	(497.948)	(13.368)	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		(0,0.0,)			(555).557	, , , , , , , , ,	(000),	(10.10.0)	(10,000)	
Recovery Variance - Ontario Clean Energy Benefit Act8	1508	(583,199)	kWh	(173,694)	(56,932)	(231,570)	(67,667)	(48,613)	(1,305)	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	(502,482)	kWh	(149,654)	(49,053)	(199,520)	(58,301)	(41,885)	(1,124)	0
Other Regulatory Assets - Sub-Account - Other 4	1508	4,432,894	kWh	1,320,251	432,743	1,760,165	514,333	369,507	9,920	0
Retail Cost Variance Account - Retail	1518	(376,914)	# of Customers	(344,435)	(28,394)	(3,818)	(88)	(13)	(155)	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	1,807,479	# of Customers	1,651,728	136,164	18,309	422	61	744	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	436,427	kWh	129,981	42,604	173,291	50,637	36,379	977	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	201,337	kWh	59,964	19,655	79,945	23,360	16,783	451	0
Total of Group 2 Accounts		880,751		1,143,542	54,097	(203,823)	(63,459)	(45,782)	(641)	0
PILs and Tax Variance for 2006 and Subsequent Years	1592	1		0	0	0	0	0	0	0
(excludes sub-account and contra account)	1592	'		U	U	0	U	U	U	U
PILs and Tax Variance for 2006 and Subsequent Years -	1592	(583,199)	kWh	(173,694)	(56,932)	(231,570)	(67,667)	(48,613)	(1,305)	0
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1392	(565,199)	KVVII	(173,694)	(50,932)	(231,570)	(67,667)	(40,013)	(1,305)	0
Total of Account 1562 and Account 1592		(583,199)		(173,694)	(56,932)	(231,570)	(67,667)	(48,613)	(1,305)	0
LRAM Variance Account (Enter dollar amount for each class)	1568	(687,336)		(45,712)	166,152	(541,937)	(142,453)	(86,476)	(7,292)	0
(Account 1568 - total amount allocated to		(687,335)								
V	ariance	(1)	]							
Total of Group 1 Accounts (1550, 1551, 1584, 1586 an	d 1595)	(6.243.022)	1	(1.829.502)	(610.473)	(2,497,851)	(729.890)	(524.367)	(14.078)	0
Total of Account 1580 and 1588 (not allocated to		(11,231,055)	l .	(3.344.951)	(1.096.385)	(4.459.504)	(1.303.099)	(936.172)	(25.133)	0
Balance of Account 1589 Allocated to Non		12,321,399		281,233	190,319	7,525,090	2,464,899	1,729,892	0	0
Balance of Account 1589 allocated to Class A Non-WMP Cus	tomers	0		0	1 0	0	0	0	0	0
Group 2 Accounts - Total balance allocated to eac	h clase	880.751		1.143.542	54.097	(203.823)	(63.459)	(45.782)	(641)	0
			l	7 -7-		(203,823)	(55).557	<b>\</b> -7 - 7	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	U
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575		kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0
		-								



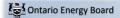
# 2016 Deferral/Variance Account Wo

		Amounts from Sheet 2	Allocator	STANDBY POWER GENERAL SERVICE 1,500 TO 4.999 KW	STANDBY POWER GENERAL SERVICE LARGE USE	SENITEL LIGHTING	STREET LIGHTING	MICROFIT	
LV Variance Account	1550	38,869	kWh	0	0	0	228	0	0
Smart Metering Entity Charge Variance Account	1551	47,700	# of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(6,543,843)	kWh	0	0	(42)	(38,303)	0	0
RSVA - Retail Transmission Network Charge	1584	(1,571,193)	kWh	0	0	(10)	(9,197)	0	0
RSVA - Retail Transmission Connection Charge	1586	(1,778,568)	kWh	0	0	(11)	(10,410)	0	0
RSVA - Power (excluding Global Adjustment)	1588	(4,687,212)	kWh	0	0	(30)	(27,436)	0	0
RSVA - Global Adjustment	1589	12,321,399	Non-RPP kWh	0	0	0	129,966	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(747,009)	kWh	0	0	(5)	(4,372)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(1,070,180)	kWh	0	0	(7)	(6,264)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(391,911)	kWh	0	0	(3)	(2,294)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	(770,731)	kWh	0	0	(5)	(4,511)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(17,474,077)		0	0	(113)	(102,560)	0	0
0.0 0.1.4 4 0.1.4 4 0.1.4 1.50 7 1.50 7	4500	1.438.984	kWh	0	0		8.423	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		kWh			9			
	1508	(5,973,776)	KVVN	0	0	(39)	(34,966)	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		(583,199)	kWh	0	0	(4)	(3.414)	0	0
Recovery Variance - Ontario Clean Energy Benefit Act8	1508	(/		·	-	` '	V-7		ļ
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		(502.482)	kWh	0	0	(3)	(2,941)	0	0
Recovery Carrying Charges	1508	( / - /		-		* *	***		<u> </u>
Other Regulatory Assets - Sub-Account - Other 4	1508	4,432,894	kWh	0	0	29	25,947	0	0
Retail Cost Variance Account - Retail	1518	(376,914)	# of Customers	0	0	(1)	(9)	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	1,807,479	# of Customers	0	0	6	44	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	436,427	kWh	0	0	3	2,555	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	201,337	kWh	0	0	1	1,178	0	0
Total of Group 2 Accounts		880,751		0	0	1	(3,183)	0	0
									-
PILs and Tax Variance for 2006 and Subsequent Years	1592	1		0	0	0	0	0	0
(excludes sub-account and contra account)	1002			Ů		Ů	Ü		Ů
PILs and Tax Variance for 2006 and Subsequent Years -	1592	(583,199)	kWh	0	0	(4)	(3,414)	0	0
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1002	, , , ,	KVVII	-		* * *	* * * *		-
Total of Account 1562 and Account 1592		(583,199)		0	0	(4)	(3,414)	0	0
T					_			_	
LRAM Variance Account (Enter dollar amount for each class)	1568	(687,336)		0	0	0	(29,618)	0	0
(Account 1568 - total amount allocated to		(687,335)							
V	/ariance	(1)	]						
T . I . C	1.4505\	(0.040.000)					(00.004)		7
Total of Group 1 Accounts (1550, 1551, 1584, 1586 an		(6,243,022)		0	0	(41)	(36,821)	0	0
Total of Account 1580 and 1588 (not allocated to		(11,231,055)		0	0	(72)	(65,738)	0	0
Balance of Account 1589 Allocated to Nor	1-WMPS	12,321,399	l	0	0	0	129,966	0	1 0
Balance of Account 1589 allocated to Class A Non-WMP Cus	stomers	0		0	0	0	0	0	0
Group 2 Accounts - Total balance allocated to eac	ah alaaa	880.751		0	0	1	(3.183)	0	1 0
Group 2 Accounts - Total balance allocated to eac	un Cld55	880,731	l	U	U	1	(3,183)	U	<u>.                                    </u>
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	T 0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576	15/6	0	KVVII	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 15/5 and 1576		U		U	U	U	U	U	U
		_							



# 2016 Deferral/Variance Account Wo

Amounts from												
		Amounts from										
		Sheet 2	Allocator									
1000	1550	38.869	kWh									
LV Variance Account Smart Metering Entity Charge Variance Account	1550	38,869 47,700	# of Customers	0	0	0	0	0	0	0		
	1580	(6.543.843)	kWh	0	0	0	0	0	0	0		
RSVA - Wholesale Market Service Charge				•	•	•	•			•		
RSVA - Retail Transmission Network Charge	1584 1586	(1,571,193)	kWh kWh	0	0	0	0	0	0	0		
RSVA - Retail Transmission Connection Charge	1586	(1,778,568)	kWh					0	0	-		
RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment	1588	(4,687,212) 12,321,399	Non-RPP kWh	0	0	0	0	0	0	0		
Disposition and Recovery/Refund of Regulatory Balances (2008)	1589			0	0	0	0	0	0	0		
		0	%	0	0	0	0	0	0	0		
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595		kWh									
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595 1595	(747,009)	kWh	0	0	0	0	0	0	0		
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595 1595	(391.911)	kWh	0	0	0	0	0	0	0		
Disposition and Recovery/Refund of Regulatory Balances (2012)		(00.,0)										
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	(770,731)	kWh %	0	0	0	0	0	0	0		
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0		
Total of Group 1 Accounts (excluding 1589)		(17,474,077)		0	0	U	0	0	0	0		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	1,438,984	kWh	0	0	0	0	0	0	0		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	(5,973,776)	kWh	0	0	Ö	0	0	0	0		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and												
Recovery Variance - Ontario Clean Energy Benefit Act8	1508	(583,199)	kWh	0	0	0	0	0	0	0		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and												
Recovery Carrying Charges	1508	(502,482)	kWh	0	0	0	0	0	0	0		
Other Regulatory Assets - Sub-Account - Other 4	1508	4,432,894	kWh	0	0	0	0	0	0	0		
Retail Cost Variance Account - Retail	1518	(376,914)	# of Customers	0	0	0	0	0	0	0		
Misc. Deferred Debits	1525	0	kWh	0	0	ŏ	Ö	0	0	ő		
Retail Cost Variance Account - STR	1548	1.807.479	# of Customers	0	0	0	0	0	0	0		
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0		
Extra-Ordinary Event Costs	1572	436,427	kWh	0	0	ŏ	Ö	0	0	ŏ		
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0		
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0		
Other Deferred Credits	2425	201,337	kWh	0	0	ŏ	0	0	0	0		
Total of Group 2 Accounts	2 120	880,751		0	0	0	0	0	0	0		
Total of Group 2 Accounts		000,101								, and the second		
PILs and Tax Variance for 2006 and Subsequent Years												
(excludes sub-account and contra account)	1592	1		0	0	0	0	0	0	0		
PILs and Tax Variance for 2006 and Subsequent Years -				_	_	_	_	_	_	_		
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(583,199)	kWh	0	0	0	0	0	0	0		
Total of Account 1562 and Account 1592		(583,199)		0	0	0	0	0	0	0		
		(,)		•		•	•	-	-			
LRAM Variance Account (Enter dollar amount for each class)	1568	(687,336)		0	0	0	0	0	0	0		
(Account 1568 - total amount allocated to	classes)	(687,335)		•	•	•			•			
V	ariance	(1)	1									
			<u> </u>									
Total of Group 1 Accounts (1550, 1551, 1584, 1586 an		(6,243,022)		0	0	0	0	0	0	0		
Total of Account 1580 and 1588 (not allocated to		(11,231,055)		0	0	0	0	0	0	0		
Balance of Account 1589 Allocated to Non	-WMPs	12,321,399		0	0	0	0	0	0	0		
Balance of Account 1589 allocated to Class A Non-WMP Cus	tomers	0		0	0	0	0	0	0	0		
					_				ı	<del>-</del>		
Group 2 Accounts - Total balance allocated to eac	n class	880,751	l	0	0	0	0	0	0	0		
IEDO COAAD Tarasitira DD8E Assaurta Dalassa a Datum C	4575	0	kWh	0	0	0	0	0	^	0		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575						•		0	U		
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0		
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0		0	0	U	0	U		
		_										



## 2016 Deferral/Variance Account Workform

Please indicate the Pate Pider Pecovery Period (in years)

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Deferral/Variance Accounts	
RESIDENTIAL	kWh	2,216,045,000	-\$ 1,829,502	- 0.0008	\$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	726,360,000	-\$ 610,473		\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	7,027,979	-\$ 2,497,85°	- 0.3554	\$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,847,365	-\$ 729,89	- 0.3951	\$/kW
LARGE USE	kW	1,121,449	-\$ 524,36	- 0.4676	\$/kW
UNMETERED SCATTERED LOAD	kWh	16,651,000	-\$ 14,078	- 0.0008	\$/kWh
STANDBY POWER GENERAL SERVICE 5	kW		\$ -		\$/kW
STANDBY POWER GENERAL SERVICE 1	kW		\$ -		\$/kW
STANDBY POWER GENERAL SERVICE L	kW		\$ -		\$/kW
SENITEL LIGHTING	kW	216	-\$ 4	- 0.1879	\$/kW
STREET LIGHTING	kW	123,144	-\$ 36,82	- 0.2990	\$/kW
MICROFIT			\$ -	-	
			\$ -		Ī
			\$ -	-	
			\$ -		Ī
_			\$ -		1
			\$ -		I
_			\$ -		1
			\$ -		I
			\$ -		1
Total			-\$ 6,243,02	2	I

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

Rate Class (Enter Rate Classes in cells below)						
RESIDENTIAL	kWh	2,216,045,000	-\$	3,344,951	- 0.0015	\$/kV
GENERAL SERVICE LESS THAN 50KW	kWh	726,360,000	-\$	1,096,385	- 0.0015	\$/kV
GENERAL SERVICE 50 TO 1,499 KW	kW	7,027,979	-\$	4,459,504	- 0.6345	\$/kV
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,847,365	-\$	1,303,099	- 0.7054	\$/kV
LARGE USE	kW	1,121,449	-\$	936,172	- 0.8348	\$/kV
UNMETERED SCATTERED LOAD	kWh	16,651,000	-\$	25,133	- 0.0015	\$/kV
STANDBY POWER GENERAL SERVICE 5	kW		\$			\$/kV
STANDBY POWER GENERAL SERVICE 1	kW	-	\$			\$/kV
STANDBY POWER GENERAL SERVICE L	kW		\$			\$/kV
SENITEL LIGHTING	kW	216	-\$	72	- 0.3354	\$/kV
STREET LIGHTING	kW	123,144	-\$	65,738	- 0.5338	\$/kV
MICROFIT			\$			1
			\$			1
		-	\$			1
			\$			1
			\$			I
			\$			1
			\$			1
			\$			1
			\$			I
Total			-\$	11,231,055		

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

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	kWh	100,015,579	\$ 281,233	0.0028
GENERAL SERVICE LESS THAN 50KW	kWh	67,683,742	\$ 190,319	0.0028
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,676,165,018	\$ 7,525,090	0.0028
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	876,597,685	\$ 2,464,899	0.0028
LARGE USE	kWh	615,205,612	\$ 1,729,892	0.0028
UNMETERED SCATTERED LOAD	kWh		\$ -	
STANDBY POWER GENERAL SERVICE 5	kWh		\$ -	
STANDBY POWER GENERAL SERVICE 1	kWh	-	\$ -	
STANDBY POWER GENERAL SERVICE L	kWh		\$ -	
SENITEL LIGHTING	kWh	-	\$ -	
STREET LIGHTING	kWh	46,220,021	\$ 129,966	0.0028
MICROFIT		-	\$ -	
		-	\$ -	
		-	\$ -	
			\$ -	
		-	\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
Total			\$ 12,321,399	

### Rate Rider Calculation for RSVA - Power - Global Adjustment - Class A Non-WMP Customers

Rate Class (Enter Rate Classes in cells below)	Units	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh		\$ -	
GENERAL SERVICE LESS THAN 50KW	kWh		\$ -	
GENERAL SERVICE 50 TO 1,499 KW	kWh		\$ -	
GENERAL SERVICE 1,500 TO 4,999 KW	kWh		\$ -	
LARGE USE	kWh		\$ -	
UNMETERED SCATTERED LOAD	kWh		\$ -	
STANDBY POWER GENERAL SERVICE 5	kWh		\$ -	
STANDBY POWER GENERAL SERVICE 1	kWh		\$ -	
STANDBY POWER GENERAL SERVICE L	kWh		\$ -	
SENITEL LIGHTING	kWh		\$ -	
STREET LIGHTING	kWh		\$ -	
MICROFIT			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
·			\$ -	
			\$ -	
·			\$ -	
			\$ -	
Total			s -	

### Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers		lance of Group 2 Accounts	RS) Globa	te Rider for VA - Power - al Adjustment	
RESIDENTIAL	# of Customers	297,343	\$	1,143,542	\$		per customer per month
GENERAL SERVICE LESS THAN 50KW	kWh	726,360,000	\$	54,097	\$	0.0001	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	7,027,979		203,823	-\$	0.0290	\$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,847,365	-\$	63,459	-\$	0.0344	\$/kW
LARGE USE	kW	1,121,449	-\$	45,782	-\$	0.0408	\$/kW
UNMETERED SCATTERED LOAD	kWh	16,651,000	-\$	641	-\$	0.0000	\$/kWh
STANDBY POWER GENERAL SERVICE 5			\$		\$	-	\$/kW
STANDBY POWER GENERAL SERVICE 1	kW		\$		\$		\$/kW
STANDBY POWER GENERAL SERVICE L	kW		\$		\$		\$/kW
SENITEL LIGHTING	kW	216	\$	1	\$	0.0039	\$/kW
STREET LIGHTING	kW	123,144	-\$	3,183	-\$	0.0258	\$/kW
MICROFIT			\$		\$	-	
			\$		\$		
			\$		\$	-	Į.
			\$		\$		
			\$		\$	-	Į.
			\$		\$	-	
			\$		\$	-	
			\$		\$		
			\$		\$	-	
Total			\$	880,751			

## Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Accounts 1575 and 1576	Rate Rider for Accounts 1575 and 1576	
RESIDENTIAL	kWh	2,216,045,000	\$ -		\$/kW
GENERAL SERVICE LESS THAN 50KW	kWh	726,360,000	\$ -		\$/kW
GENERAL SERVICE 50 TO 1,499 KW	kW	7,027,979	\$ -		\$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,847,365	\$ -		\$/kW
LARGE USE	kW	1,121,449	\$ -		\$/kW
UNMETERED SCATTERED LOAD	kWh	16,651,000	\$ -		\$/kW
STANDBY POWER GENERAL SERVICE 5	kW		\$ -		\$/kW
STANDBY POWER GENERAL SERVICE 1	kW		\$ -		\$/kW
STANDBY POWER GENERAL SERVICE L	kW	-	\$ -		\$/kW
SENITEL LIGHTING	kW	216	\$ -		\$/kW
STREET LIGHTING	kW	123,144	\$ -		\$/kW
MICROFIT		-	\$ -		J
			\$ -		J
		-	\$ -		J
			\$ -		J
		-	\$ -		J
			\$ -		Ш
			\$ -		J
	<u> </u>		\$ -		1
			\$ -		Ш
Total			\$ -		

### Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years)

Rate Class	Units	kW / kWh / # of	Balance of	Rate Rider for	Ī
(Enter Rate Classes in cells below)	Office	Customers	Account 1568	Account 1568	
RESIDENTIAL	kWh	2,216,045,000	-\$ 45,712	- 0.0000	\$/kWF
GENERAL SERVICE LESS THAN 50KW	kWh	726,360,000	\$ 166,152	0.0002	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	7,027,979	-\$ 541,937	- 0.0771	\$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,847,365	-\$ 142,453		\$/kW
LARGE USE	kW	1,121,449	-\$ 86,476	- 0.0771	\$/kW
UNMETERED SCATTERED LOAD	kWh	16,651,000	-\$ 7,292	- 0.0004	\$/kWh
STANDBY POWER GENERAL SERVICE 5			\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE 1		-	\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE L			\$ -	-	\$/kW
SENITEL LIGHTING	kW	216	\$ -	-	\$/kW
STREET LIGHTING	kW	123,144	-\$ 29,618	- 0.2405	\$/kW
MICROFIT			\$ -	-	
			\$ -		1
			\$ -		
			\$ -		
			\$ -		1
			\$ -		
			\$ -		1
		-	\$ -	-	1
			\$ -		1
Total			-\$ 687,335		

Year: 2016 (Test Year)

Line No.	Particulars	Capita	lization Ratio	Cost Rate	Return
		(%)		(%)	
	Debt	` ,		. ,	
1	Long-term Debt	56.00%	\$466,546,818	3.53%	\$16,461,102
2	Short-term Debt	4.00%	(1) \$33,324,773	1.65%	\$549,859
3	Total Debt	60.0%	\$499,871,591	3.40%	\$17,010,961
	Equity				
4	Common Equity	40.00%	\$333,247,727	9.19%	\$30,625,466
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$333,247,727	9.19%	\$30,625,466
7	Total	100.0%	\$833,119,318	5.72%	\$47,636,427

### Notes (1)

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

File Number:	#REF!
Exhibit:	
Tab:	
Schedule:	
Page:	
Date:	
Date:	

## Appendix 2-OB Debt Instruments

This table must be completed for all required historical years, the bridge year and the test year.

Year 2012

Row	Description	Lender	Affiliated or Third-	Fixed or	Start Date	Term	Principal	Rate (%)	Interest (\$	Additional Comments, if any
KOW	Description	Lender	Party Debt?	Variable-Rate?	Start Date	(years)	(\$) (Note 2)		(Note 1)	Additional Confinents, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 yrs	\$ 200,000,000	5.040%	\$ 10,080,	000
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	Deemed LT	\$ 32,185,000	5.900%	\$ 1,898,	915
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	5.218%	\$ 2,609,	000
4	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	21-Dec-09	Deemed LT	\$ 15,000,000	5.750%	\$ 862,	500
5	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Apr-10	Deemed LT	\$ 15,000,000	5.870%	\$ 880,	500
6	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	5-Jul-11	Deemed LT	\$ 15,000,000	5.550%	\$ 832,	500
Total							\$ 327,185,000	5.246%	\$ 17,163,	415

#### Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update issued by the Board.
- 3 Add more lines above row 12 if necessary.

Year 2013

Row	Description	Lender	Affiliated or Third-	Fixed or	Start Date	Term	Principal	Rate (%)	Interest (\$)	Additional Comments, if any
			Party Debt?	Variable-Rate?		(years)	(\$)	(Note 2)	(Note 1)	
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 years	\$ 200,000,000	5.040%	\$ 10,080,000	
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 18,219,178	5.218%	\$ 950,677	\$50M Note - rate change May 14, 2015
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 31,780,822	4.968%	\$ 1,578,871	\$500 Note - Tate Change May 14, 2015
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	Deemed LT	\$ 11,727,685	5.900%	\$ 691,933	The cumulative deemed debt (\$77.185M o/s end
5	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	21-Dec-09	Deemed LT	\$ 5,465,753	5.750%	\$ 314,281	of 2012 and \$30M issued on Feb 1, 2013) was
6	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Apr-10	Deemed LT	\$ 5,465,753	5.870%	\$ 320,840	converted into a single promissory note of
7	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	5-Jul-11	Deemed LT	\$ 5,465,753	5.550%	\$ 303,349	\$107.185M to reflect the actual HOHI bond
8	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Feb-13	Deemed LT	\$ 8,383,562	4.220%	\$ 353,786	issuance on May 14, 2015.
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 68,128,548	4.144%	\$ 2,823,247	issuance on May 14, 2015.
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	10-Dec-13	Deemed LT	\$ 1,808,219	4.940%	\$ 89,326	\$30M deemed debt - effective 22 days
Total					-		\$ 356,445,274	4.911%	\$ 17,506,311	

#### Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update issued by the Board.
- 3 Add more lines above row 12 if necessary.

'ear 2014

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	nterest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 years	\$ 200,000,000	5.040%	\$ 10,080,000	
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.968%	\$ 2,484,000	
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	4.144%	\$ 4,441,746	
4	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	10-Dec-13	Deemed LT	\$ 30,000,000	4.940%	\$ 1,482,000	
5	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	28-Oct-14	Deemed LT	\$ 5,342,466	4.770%	\$ 254,836	\$30M deemed debt - effective 65 days
Total							\$ 392,527,466	4.775%	\$ 18,742,582	

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

Year	2015

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.968%	\$ 2,484,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	4.144%	\$ 4,441,746	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 years	\$ 21,369,863	5.040%	\$ 1,077,041	The Feb 9.,2015 \$200M maturity plus the
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	10-Dec-13	Deemed LT	\$ 3,205,479	4.940%	\$ 158,351	cumulative deemed debt of \$60M then
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	28-Oct-14	Deemed LT	\$ 3,205,479	4.770%	\$ 152,901	outstanding (\$260M total) were converted into
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 123,850,526	2.724%	\$ 3,373,688	two promissory notes of \$138.7m and \$121.3m
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 108,368,652	3.769%	\$ 4,084,414	on Feb 9, 2015 to reflect the actual HOHI bond issuance on a prorata basis for the two terms.
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 8,284,414	2.724%	\$ 225,667	\$30M actual debt on a prorata basis for the two
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 7,249,833	3.769%	\$ 273,246	terms - effective 189 days
10	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 1,132,349	2.724%	\$ 30,845	\$25M actual debton a prorata basis for the two
11	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 990,938	3.769%	\$ 37,348	terms - effective 31 days
Total							\$ 434,842,534	3.758%	\$ 16,339,250	

#### Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

			Year	2015	2016						
Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	ı	nterest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.120%	\$	2,060,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	4.144%	\$	4,441,746	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 138,667,000	2.724%	\$	3,777,289	\$260M actual debt
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 121,333,000	3.769%	\$	4,573,041	\$200W actual debt
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 15,999,000	2.724%	\$	435,813	
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 14,001,000	3.769%	\$	527,698	\$55M actual debt
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 13,332,500	2.724%	\$	363,177	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 11,667,500	3.769%	\$	439,748	
9	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$ 11,468,493	3.070%	\$	352,083	\$65M deemed rate per cost of capital report calculation - effective 184 days
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$ 21,298,630	3.970%	\$	845,556	\$65M deemed rate per cost of capital report calculation - effective 184 days
							•			•	
Total			_		•		\$ 504,952,123	3.528%	\$	17,816,150	

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

Year	2015	2017

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (vears)	Principal (\$)	Rate (%) (Note 2)	ı	nterest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.		Fixed Rate	20-Dec-06		\$ 50,000,000	4.120%	\$	2,060,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	4.144%	\$	4,441,746	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 138,667,000	2.724%	\$	3,777,289	\$260M actual debt
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 121,333,000	3.769%	\$	4,573,041	\$200W actual debt
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 15,999,000	2.724%	\$	435,813	
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 14,001,000	3.769%	\$	527,698	\$55M actual dedt
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 13,332,500	2.724%	\$	363,177	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 11,667,500	3.769%	\$	439,748	
9	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$ 22,750,000	3.070%	\$	698,425	\$65M deemed rate per cost of capital report calculation
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$ 42,250,000	3.970%	\$	1,677,325	\$65M deemed rate per cost of capital report calculation
11	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	\$ 10,586,301	3.870%	\$	409,690	\$60M deemed rate per cost of capital report calculation -effective 184 days
12	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	\$ 19,660,274	4.770%	\$	937,795	\$60M deemed rate per cost of capital report calculation -effective 184 days
Total							\$ 567,431,575	3.585%	\$	20,341,747	

#### Notes

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- Add more lines above row 12 if necessary.

			Year	2015	2018					
Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.120%	\$ 2,060,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 39,056,452	4.144%	\$ 1,618,499	\$107.185M Note - Rate changed during the year
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 68,128,548	3.991%	\$ 2,719,010	(issuance cost fully amortized)
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 138,667,000	2.724%	\$ 3,777,289	\$260M actual debt
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate		30 years	\$ 121,333,000			\$200W actual debt
6	Promissory Note		Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 15,999,000	2.724%	\$ 435,813	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 14,001,000	3.769%	\$ 527,698	\$55M actual dedt
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 13,332,500	2.724%	\$ 363,177	
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 11,667,500	3.769%	\$ 439,748	
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$ 22,750,000	3.070%	\$ 698,425	\$65M deemed rate per cost of capital report calculation
11	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$ 42,250,000	3.970%	\$ 1,677,325	\$65M deemed rate per cost of capital report calculation
12	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	\$ 21,000,000	3.870%	\$ 812,700	\$60M deemed rate per cost of capital report calculation
13	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	\$ 39,000,000	4.770%	\$ 1,860,300	\$60M deemed rate per cost of capital report calculation
14	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	10 years	\$ 5,293,151	4.570%	\$ 241,897	\$30M deemed rate per the cost of cpaital report calculation - effective 184 days
15	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	30 years	\$ 9,830,137	5.470%	\$ 537,708	\$30M deemed rate per the cost of cpaital report calculation - effective 184 days
Total							\$ 612,308,288	3.649%	\$ 22,342,631	

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- 3 Add more lines above row 12 if necessary.

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.120%	\$ 2,060,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	3.991%	\$ 4,277,753	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 138,667,000	2.724%	3,777,289	\$260M actual debt
	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate		30 years	\$ 121,333,000	3.769%	4,573,041	\$200W actual debt
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 15,999,000	2.724%	\$ 435,813	
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 14,001,000	3.769%	\$ 527,698	\$55M actual dedt
	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15		\$ 13,332,500	2.724%	363,177	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 11,667,500	3.769%	\$ 439,748	
9	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$ 22,750,000	3.070%	\$ 698,425	\$65M deemed rate per cost of capital report calculation
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$ 42,250,000	3.970%	\$ 1,677,325	\$65M deemed rate per cost of capital report calculation
11	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	\$ 21,000,000	3.870%	\$ 812,700	\$60M deemed rate per cost of capital report calculation
12	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	\$ 39,000,000	4.770%	\$ 1,860,300	\$60M deemed rate per cost of capital report calculation
13	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	10 years	\$ 10,500,000	4.570%	\$ 479,850	\$30M deemed rate per the cost of cpaital report calculation
14	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	30 years	\$ 19,500,000	5.470%	\$ 1,066,650	\$30M deemed rate per the cost of cpaital report calculation
15	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	10 years	\$ 5,293,151	4.870%	\$ 257,776	\$30M deemed rate per the cost of capital report calculation - Effective 184 days
16	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	30 years	\$ 9,830,137	5.770%	\$ 567,199	\$30M deemed rate per the cost of capital report calculation - Effective 184 days

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#### Notes

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642,308,288 3.717% \$ 23,874,744

			Year	2015	2020						
Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (vears)		Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06		\$	50,000,000	4.120%	\$ 2,060,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$	107,185,000	3.991%	\$ 4,277,753	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$	14,816,474	2.724%	\$ 403,601	\$138.667M Note - Rate changed during the year
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	10 years	\$	123,850,526	2.614%	\$ 3,237,453	(issuance cost fully amortized)
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$	12,964,348	3.769%	\$ 488,626	\$121.333M Note - Rate changed during the year
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	30 years	\$	108,368,652	3.639%	\$ 3,943,535	(issuance cost fully amortized)
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$	1,709,482	2.724%	\$ 46,566	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$	1,424,568	2.724%	\$ 38,805	\$29.33M Note - Rate changed during the year
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	10 years	\$	26,197,449	2.614%	\$ 684,801	(issuance cost fully amortized)
10	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$	1,495,997	3.769%	\$ 56,384	
11	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$	1,246,664	3.769%	\$ 46,987	\$25.67MM Note - Rate changed during the year
12	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	30 years	\$	22,925,838	3.639%	\$ 834,271	(issuance cost fully amortized)
13	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$	22,750,000	3.070%	\$ 698,425	\$65M deemed rate per cost of capital report calculation
14	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$	42,250,000	3.970%	\$ 1,677,325	\$65M deemed rate per cost of capital report calculation
15	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	\$	21,000,000	3.870%	\$ 812,700	\$60M deemed rate per cost of capital report calculation
16	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	\$	39,000,000	4.770%	\$ 1,860,300	\$60M deemed rate per cost of capital report calculation
17	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	10 years	\$	10,500,000	4.570%	\$ 479,850	\$30M deemed rate per the cost of cpaital report calculation
18	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	30 years	\$	19,500,000	5.470%	\$ 1,066,650	\$30M deemed rate per the cost of cpaital report calculation
19	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	10 years	\$	10,500,000	4.870%	\$ 511,350	\$30M deemed rate per the cost of capital report calculation
20	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	30 years	\$	19,500,000	5.770%	\$ 1,125,150	\$30M deemed rate per the cost of capital report calculation
21	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-20	10 years	\$	5,293,151	4.970%	\$ 263,070	\$30M deemed rate per the cost of capital report calculation - effective 184 days
22	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-20	30 years	\$	9,830,137	5.870%	\$ 577,029	\$30M deemed rate per the cost of capital report calculation - effective 184 days
				,			_				

\$ 672,308,288 3.747% \$ Total 25,190,632

- If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
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  Add more lines above row 12 if necessary.

#### Appendix 2-P Cost Allocation

Please complete the following four tables.

#### A) Allocated Costs

Classes	Costs Allocated from Previous Study	%	Costs Allocated in 2016 Test Year Study (Column 7A)	%	Costs Allocated in 2017 Test Year Study (Column 7A)	%	Costs Allocated 2018 Test Year Study (Column 7A)		Costs Allocated in 2019 Test Year Study (Column 7A)	%	Costs Allocated in 2020 Test Year Study (Column 7A)	%
Residential	\$ 94,436,258	56.15%	\$ 94,252,272	53.84%	\$ 97,768,668	53.70%	\$ 102,127,860	53.58%	\$ 106,015,163	53.54%	\$ 108,204,020	53.48%
GS < 50 kW	\$ 19,093,962	11.35%	\$ 18,493,124	10.56%	\$ 19,137,880	10.51%	\$ 19,884,27	10.43%	\$ 20,521,881	10.36%	\$ 20,829,180	10.29%
GS > 50 kW < GS 1,500	\$ 39,359,863	23.40%	\$ 42,966,162	24.55%	\$ 44,595,687	24.49%	\$ 46,595,745	24.45%	\$ 48,239,366	24.36%	\$ 49,206,637	24.32%
GS > 1,500 '4,999 kW	\$ 7,805,712	4.64%	\$ 10,435,898	5.96%	\$ 11,181,234	6.14%	\$ 12,062,810	6.33%	\$ 12,877,521	6.50%	\$ 13,492,267	6.67%
Large User	\$ 5,754,313	3.42%	\$ 6,837,135	3.91%	\$ 7,209,183	3.96%	\$ 7,625,91	4.00%	\$ 7,962,686	4.02%	\$ 8,141,095	4.02%
Street Lighting	\$ 1,183,502	0.70%	\$ 1,519,551	0.87%	\$ 1,611,209	0.88%	\$ 1,703,87	0.89%	\$ 1,785,107	0.90%	\$ 1,828,263	0.90%
Sentinel Lighting	\$ 10,894	0.01%	\$ 8,546	0.00%	\$ 8,143	0.00%	\$ 7,725	0.00%	\$ 7,241	0.00%	\$ 6,624	0.00%
Unmetered Scattered Load (USL)	\$ 470,639	0.28%	\$ 473,436	0.27%	\$ 495,688	0.27%	\$ 520,089	0.27%	\$ 541,401	0.27%	\$ 552,629	0.27%
Standby	\$ 58,465	0.03%	\$ 58,540	0.03%	\$ 62,141	0.03%	\$ 66,193	0.03%	\$ 69,718	0.04%	\$ 71,296	0.04%
		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Total	\$ 168,173,609	100.00%	\$ 175,044,665	100.00%	\$ 182,069,832	100.00%	\$ 190,594,482	100.00%	\$ 198,020,085	100.00%	\$ 202,332,010	100.00%

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

#### B) Calculated Class Revenues

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		Column 7B		Column 7C	Column 7D			Column 7E
Classes (same as previous table)	Lo	Load Forecast		L.F. X current		F X proposed	M	iscellaneous
,	(L	F) X current	ар	proved rates X		rates		Revenue
Residential	\$	86,359,164	\$	89,149,342	\$	89,012,452	\$	7,976,914
GS < 50 kW	\$	20,171,698	\$	20,823,425	\$	20,757,477	\$	1,147,124
GS > 50 kW < GS 1,500	\$	34,607,039	\$	35,725,158	\$	35,725,444	\$	1,840,792
GS > 1,500 '4,999 kW	\$	10,061,938	\$	10,387,029	\$	10,367,492	\$	406,642
Large User	\$	5,599,620	\$	5,780,538	\$	5,780,509	\$	242,076
Street Lighting	\$	872,268	\$	900,451	\$	1,154,413	\$	61,233
Sentinel Lighting	\$	3,902	\$	4,028	\$	4,429	\$	805
Unmetered Scattered Load (USL)	\$	549,494	\$	567,248	\$	549,077	\$	18,683
Standby	\$	10,131	\$	10,458	\$	10,458	\$	2,719
0								
Total	\$	158,235,254	ŝ	163,347,677	\$	163,361,751	\$	11,696,988

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•		Column 7B		Column 7C		Column 7D		Column 7E
Classes (same as previous table)		oad Forecast		L.F. X current	LI	F X proposed	Mi	scellaneous
	(L	LF) X current	ap	proved rates X		rates		Revenue
Residential	\$	86,397,220	\$	93,312,049	\$	93,132,003	\$	7,880,878
GS < 50 kW	\$	19,995,810	\$	21,596,181	\$	21,554,339	\$	1,121,706
GS > 50 kW < GS 1,500	\$	34,281,385	\$	37,025,107	\$	37,025,340	\$	1,817,588
GS > 1,500 '4,999 kW	\$	10,164,325	\$	10,977,830	\$	10,955,959	\$	413,939
Large User	\$	5,594,105	\$	6,041,831	\$	6,041,884	\$	244,404
Street Lighting	\$	872,268	\$	942,081	\$	1,227,018	\$	61,951
Sentinel Lighting	\$	3,776	\$	4,079	\$	4,506	\$	728
Unmetered Scattered Load (USL)	\$	552,900	\$	597,152	\$	570,105	\$	18,635
Standby	\$	10,131	\$	10,941	\$	10,942	\$	2,753
0								
0								
Total	\$	157,871,920	\$	170,507,250	\$	170,522,094	\$	11,562,581

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		Column 7B		Column 7C		Column 7D		Column 7E
Classes (same as previous table)	L	oad Forecast	L	.F. X current	LI	X proposed	Mi	scellaneous
,	(1	LF) X current	app	proved rates X		rates		Revenue
Residential	\$	87,038,947	\$	98,344,323	\$	98,122,888	\$	7,993,114
GS < 50 kW	\$	19,869,160	\$	22,449,940	\$	22,405,865	\$	1,130,181
GS > 50 kW < GS 1,500	\$	34,078,185	\$	38,504,557	\$	38,504,251	\$	1,833,178
GS > 1,500 '4,999 kW	\$	10,293,812	\$	11,630,862	\$	11,606,685	\$	428,782
Large User	\$	5,589,542	\$	6,315,560	\$	6,315,542	\$	248,755
Street Lighting	\$	872,268	\$	985,566	\$	1,300,004	\$	63,092
Sentinel Lighting	\$	3,651	\$	4,125	\$	4,806	\$	679
Unmetered Scattered Load (USL)	\$	556,350	\$	628,613	\$	598,596	\$	18,898
Standby	\$	10,131	\$	11,446	\$	11,447	\$	2,812
0								
0								
Total	\$	158,312,045	\$	178,874,992	\$	178,870,084	\$	11,719,491

#### 2019

		Column 7B		Column 7C		Column 7D		Column 7E
Classes (same as previous table)		oad Forecast		L.F. X current	L	F X proposed	N	liscellaneous
	(L	.F) X current	ар	proved rates X		rates		Revenue
Residential	\$	87,685,777	\$	102,781,327	\$	102,470,264	\$	8,059,134
GS < 50 kW	\$	19,773,873	\$	23,178,046	\$	23,110,061	\$	1,131,417
GS > 50 kW < GS 1,500	\$	33,951,625	\$	39,796,569	\$	39,796,375	\$	1,833,088
GS > 1,500 '4,999 kW	\$	10,432,118	\$	12,228,060	\$	12,201,450	\$	439,737
Large User	\$	5,581,227	\$	6,542,063	\$	6,542,069	\$	249,996
Street Lighting	\$	872,268	\$	1,022,434	\$	1,364,494	\$	63,589
Sentinel Lighting	\$	3,525	\$	4,132	\$	4,878	\$	626
Unmetered Scattered Load (USL)	\$	559,799	\$	656,171	\$	624,446	\$	18,981
Standby	\$	10,131	\$	11,875	\$	11,874	\$	2,841
0								
0								
Total	\$	158,870,343	\$	186,220,676	\$	186,125,913	\$	11,799,409

#### 2020

		Column 7B		Column 7C		Column 7D		Column 7E
Classes (same as previous table)		oad Forecast		F. X current	L	F X proposed	M	iscellaneous
	(L	.F) X current	ар	proved rates X		rates		Revenue
Residential	\$	88,188,231	\$	105,386,991	\$	105,133,630	\$	8,128,913
GS < 50 kW	\$	19,702,481	\$	23,544,924	\$	23,464,970	\$	1,134,161
GS > 50 kW < GS 1,500	\$	33,865,217	\$	40,469,724	\$	40,469,949	\$	1,842,021
GS > 1,500 '4,999 kW	\$	10,582,413	\$	12,646,230	\$	12,618,564	\$	452,062
Large User	\$	5,570,474	\$	6,656,846	\$	6,656,898	\$	251,397
Street Lighting	\$	872,268	\$	1,042,381	\$	1,398,445	\$	64,163
Sentinel Lighting	\$	3,399	\$	4,062	\$	4,725	\$	574
Unmetered Scattered Load (USL)	\$	563,555	\$	673,462	\$	636,442	\$	19,135
Standby	\$	10,131	\$	12,106	\$	12,106	\$	2,856
0								
0								
Total	\$	159,358,170	\$	190,436,727	\$	190,395,730	\$	11,895,283

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

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

		20	116	201	7	20	018	20	19	202	0	
Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Status Quo Ratios	Proposed Ratios	Status Quo Ratios	Proposed Ratios	Status Quo Ratios	Proposed Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
Ciass	Most Recent Year: 2012	(7C + 7E) / (7A)	(7D + 7E) / (7A)	(7C + 7E) / (7A)	(7D + 7E) / (7A)	(7C + 7E) / (7A)	(7D + 7E) / (7A)	(7C + 7E) / (7A)	(7D + 7E) / (7A)	(7C + 7E) / (7A)	(7D + 7E) / (7A)	1 oney Range
	%	%	%	%	%	%	%	%	%	%	%	%
Residential	97.00	103.05	102.90	103.50	103.32	104.12	103.91	104.55	104.26	104.91	104.67	85 - 115
GS < 50 kW	114.00	118.80	118.45	118.71	118.49	118.59	118.37	118.46	118.13	118.48	118.10	80 - 120
GS > 50 kW < GS 1,500												
	95.00	87.43	87.43	87.10	87.10	86.57	86.57	86.30	86.30	85.99	85.99	80 - 120
GS > 1,500 '4,999 kW	120.00	103.43	103.24	101.88	101.69	99.97	99.77	98.37	98.16	97.08	96.87	80 - 120
Large User	107.00	88.09	88.09	87.20	87.20	86.08	86.08	85.30	85.30	84.86	84.86	85 - 115
Street Lighting	76.50	63.29	80.00	62.32	80.00	61.55	80.00	60.84	80.00	60.52	80.00	80 - 120
Sentinel Lighting	50.00	56.55	61.24	59.03	64.27	62.18	71.00	65.70	76.00	69.99	80.00	80 - 120
Unmetered Scattered Load (USL)	119.00	123.76	119.92	124.23	118.77	124.50	118.73	124.70	118.84	125.33	118.63	80 - 120
Standby	230.00	22.51	22.51	22.04	22.04	21.54	21.54	21.11	21.11	20.99	20.99	N/A
0												

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

#### D) Proposed Revenue-to-Cost Ratios

Class		Propose	d Revenue-to-Cost I	Ratios		Policy Range
	2016	2017	2018	2019	2020	Policy Range
	%	%	%	%	%	%
Residential	102.90	103.32	103.91	104.26	104.67	85 - 115
GS < 50 kW	118.45	118.49	118.37	118.13	118.10	80 - 120
GS > 50 kW < GS 1,500	87.43	87.10	86.57	86.30	85.99	80 - 120
GS > 1,500 '4,999 kW	103.24	101.69	99.77	98.16	96.87	80 - 120
Large User	88.09	87.20	86.08	85.30	84.86	85 - 115
Street Lighting	80.00	80.00	80.00	80.00	80.00	80 - 120
Sentinel Lighting	61.24	64.27	71.00	76.00	80.00	80 - 120
Unmetered Scattered Load (USL)	119.92	118.77	118.73	118.84	118.63	80 - 120
Standby	22.51	22.04	21.54	21.11	20.99	N/A
						0
	0					11111

Note
1 The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2014 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2014. In 2015 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2014 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision – Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

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Rate Class	Customers/	Number of	of Customers/0	Connections	Test Year Con	sumption	Propo	sed Rates		Revenues at	Class Specific	Transformer		
	Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volu	metric	Proposed Rates	Revenue Requirement	Allowance Credit	Total	Difference
								kWh	kW					
Residential GS < 50 kW GS > 50 to 1,499 kW GS > 1,500 to 4,999 kW Large Use Streetlighting Sentinel Lighting Unmetered Scattered Load Standby Power Embedded Distributor Class etc.	Customers Customers Customers Customers Connections Connections Connections Customers Customers Customers	295,999 24,473 3,282 76 11 55,516 57 3,455 2	299,296 24,569 3,308 76 11 55,516 53 3,499 2	297,647.50 24,521.00 3,295.00 76.00 11.00 55,516.00 55.00 3,477.00 2.00	2,216,045,000 726,360,000 2,954,441,000 863,309,000 620,218,000 43,552,000 48,000 16,651,000	7,027,979 1,847,365 1,121,449 123,144 216 4,800	\$ 4,193.93 \$ 15,231.32 \$ 0.75 \$ 2.98 \$ 4.42	\$ 0.0216 \$ 0.0219	\$ 4.0706 \$ 3.6541 \$ 3.4742 \$ 5.3171 \$ 11.3998	\$ 10,575,320.61 \$ 5,906,672.36 \$ 1,154,412.96 \$ 4,429.16 \$ 549,076.98	\$ 20,783,588 \$ 35,725,158 \$ 10,367,458 \$ 5,780,538 \$ 1,154,408 \$ 4,429 \$ 548,410	\$ 790,648 \$ 207,829 \$ 126,163	\$ 10,575,286	\$ 24,250 -\$ 286 -\$ 34 \$ 28 -\$ 5 -\$ 0
Total										\$ 164,535,606.80	\$ 163,347,677	\$ 1,124,639	\$ 164,472,316	-\$ 63,291

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### Appendix 2-V Revenue Reconciliation

Rate Class		Number of	f Customers/0	Connections	Test Year Co	nsumption	Pr	oposed Rate	es		Class Specific	Transformer		
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volu	metric	Revenues at Proposed Rates	Revenue Requirement	Allowance Credit	Total	Difference
								kWh	kW					
Residential GS < 50 kW GS > 50 to 1,499 kW GS > 1,500 to 4,999 kW Large Use Streetlighting Sentinel Lighting Unmetered Scattered Load Standby Power Embedded Distributor Class etc.	Customers Customers Customers Customers Connections Connections Connections Customers Customers Customers	299,875 24,586 3,310 76 11 55,516 53 3,503 2	303,174 24,682 3,336 76 111 55,516 49 3,547 2	301,524.50 24,634.00 3,323.00 76.00 11.00 55,516.00 51.00 2.00	2,198,259,000 716,896,000 2,907,445,000 877,400,000 619,253,000 48,653,000 48,000 16,690,000	6,908,640 1,877,691 1,119,726 123,144 216 4,800	\$ 200.00 \$ 4,193.93 \$ 15,231.32 \$ 0.80 \$ 3.03	\$ 0.0151 \$ 0.0227 \$ 0.0225	\$ 4.3174 \$ 3.9103 \$ 3.7128 \$ 5.6362 \$ 12.2748 \$ 1.6185	\$ 11,167,199.28 \$ 6,167,852.93 \$ 1,227,017.81 \$ 4,505.72 \$ 570,105.00	\$ 21,552,697 \$ 37,025,107 \$ 10,956,025 \$ 6,041,831 \$ 1,227,016 \$ 4,506 \$ 570,769	\$ 777,222 \$ 211,240 \$ 125,969	\$ 11,167,265	-\$ 3,357 -\$ 234 \$ 66 -\$ 52 -\$ 1 -\$ 0
Total										\$ 171,691,264.26	\$ 170,507,250	\$ 1,114,431	\$ 171,621,682	-\$ 69,583

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Rate Class		Number o	f Customers/0	Connections	Test Year Co	onsumption	P	oposed Rate	es		Class Specific	Transformer		
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volur	metric	Revenues at Proposed Rates	Revenue Requirement	Allowance Credit	Total	Difference
								kWh	kW					
GS < 50 kW GS > 50 to 1,499 kW GS > 1,500 to 4,999 kW Large Use Streetlighting Sentinel Lighting Unmetered Scattered Load	Customers Customers Customers Customers Connections Connections Connections Customers Customers Customers	303,718 24,697 3,338 76 11 55,516 49 3,551 2	76 11		2,206,411,000 709,791,000 2,875,422,000 895,369,000 618,467,000 43,765,000 48,000 16,731,000	6,824,350 1,916,044 1,118,300 123,144 216	\$ 4,193.93 \$15,231.32 \$ 0.85			\$ 22,407,201.60 \$ 39,273,190.47 \$ 11,822,240.21 \$ 6,441,350.67 \$ 1,300,004.41 \$ 4,805.95 \$ 598,712.40	\$ 22,402,508 \$ 38,504,557 \$ 11,606,604 \$ 6,315,560 \$ 1,300,006 \$ 4,806 \$ 599,080	\$ 215,555	\$ 11,822,159	-\$ 4,693 -\$ 894 -\$ 81 \$ 18 \$ 1 -\$ 0 \$ 368
Total										\$ 180,038,705.60	\$ 178,874,992	\$ 1,109,103	\$179,984,095	-\$ 54,611

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Rate Class		Number o	f Customers/	Connections	Test Year Co	nsumption	Pr	posed Rate	S		Class Specific	Transformer		
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volur	metric	Revenues at Proposed Rates	Revenue Requirement	Allowance Credit	Total	Difference
								kWh	kW					
Residential GS < 50 kW GS > 50 to 1,499 kW GS > 1,500 to 4,999 kW Large Use Streetlighting Sentinel Lighting Unmetered Scattered Load Standby Power Embedded Distributor Class etc.	Customers Customers Customers Customers Connections Connections Connections Customers Customers	307,543 24,808 3,367 76 11 55,516 45 3,599	24,903 3,393 76 11	309,191.00 24,855.50 3,380.00 76.00 11.00 55,516.00 43.00 3,621.00 2.00	2,214,984,000 704,193,000 2,852,593,000 914,569,000 617,036,000 48,000 16,772,000	6,761,930 1,957,009 1,115,702 123,144 216 4,800	\$ 19.17 \$ 200.00 \$ 4,193.93 \$ 15,231.32 \$ 0.89 \$ 3.28 \$ 5.03	\$ 0.0054 \$ 0.0247 \$ 0.0242	\$ 4.7982 \$ 4.3928 \$ 4.1741 \$ 6.2657 \$ 14.7462 \$ 1.7565	\$ 12,421,613.30 \$ 6,667,585.96 \$ 1,364,494.24 \$ 4,877.66 \$ 624,445.96	\$ 23,126,968 \$ 39,796,569 \$ 12,201,443 \$ 6,542,063 \$ 1,364,496 \$ 4,878 \$ 623,947	\$ 220,164	\$ 12,421,607	\$ 15,642 \$ 193 -\$ 7 -\$ 6 \$ 2 -\$ 0 -\$ 499
				-						\$ - \$			\$ -	\$ -
Total										\$ 187,292,451.76	\$ 186,220,676	\$ 1,106,397	\$ 187,327,073	\$ 34,621

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Rate Class		Number o	f Customers/0	Connections	Test Year Co	onsumption	Pi	oposed Rate	es		Class Specific	Transformer		ľ
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volu	metric	Revenues at Proposed Rates	Revenue Requirement	Allowance Credit	Total	Difference
								kWh	kW					
GS < 50 kW GS > 50 to 1,499 kW GS > 1,500 to 4,999 kW Large Use Streettighting Sentinel Lighting Unmetered Scattered Load	Customers Customers Customers Customers Connections Connections Connections Customers Customers Customers	311,321 24,917 3,395 76 11 55,516 41 3,647 2	314,604 25,012 3,421 76 11 55,516 37 3,691 2	312,962.50 24,964.50 3,408.00 76.00 11.00 55,516.00 39.00 3,669.00 2.00	2,217,628,000 699,744,000 2,835,387,000 935,554,000 615,195,000 44,015,000 48,000 16,827,000	6,711,579 2,001,525 1,112,342 123,144 216	\$ 19.47 \$ 200.00 \$ 4,193.93 \$15,231.32 \$ 0.91 \$ 3.18 \$ 5.13	\$ - \$ 0.0252 \$ 0.0244	\$ 4.9237 \$ 4.5060 \$ 4.2896 \$ 6.4332 \$ 14.9859	\$ 41,225,001.52 \$ 12,843,735.81 \$ 6,782,036.48 \$ 1,398,444.70 \$ 4,725.19 \$ 636,442.44	\$ 23,492,813 \$ 40,469,724 \$ 12,618,572 \$ 6,656,846 \$ 1,398,447	\$ 755,053 \$ 225,172	\$ 105,147,297 \$ 23,492,813 \$ 41,224,776 \$ 12,843,744 \$ 6,781,984 \$ 1,398,447 \$ 4,725 \$ 636,196 \$ 12,106 \$ - \$ - \$ - \$ -	\$ 26,559 -\$ 225 \$ 8 -\$ 52 \$ 3 -\$ 0
Total										\$ 191,561,702.55	\$190,436,727	\$ 1,105,363	\$ 191,542,089	-\$ 19,613

		Rates Compariso	on -	Amendment to Origin	nal	Settlement					
Rate Class		2015 Approved		2016 Proposed	2	2017 Proposed	2018 Proposed	2	2019 Proposed		2020 Proposed
	Distribution Charge	\$ -	-\$	0.02	-\$	0.03	-\$ 0.03	-\$	0.08	-\$	0.09
Residential	Change in Distribution Charge		-\$	0.02	-\$	0.01	\$ -	-\$	0.05	-\$	
(800 kWh)	% Distribution Increase			-0.07%	5	-0.03%	0.00%	6	-0.17%	D	-0.04%
(000 KWII)	% Increase of Total Bill - No VA			-0.02%	5	-0.01%	0.00%	6	-0.04%	ò	0.00%
	% Increase of Total Bill			-0.61%	5	0.60%	0.00%	6	-0.04%	ò	0.00%
	Distribution Charge	\$ -	-\$	0.02	-\$	0.03	-\$ 0.03	-\$	0.08	-\$	0.09
Residential	Change in Distribution Charge		-\$	0.02	-\$	0.01	\$ -	-\$	0.05	-\$	0.01
(232 kWh)	% Distribution Increase			-0.13%	0	-0.04%	0.02%	6	-0.20%	0	-0.01%
(232 KVVII)	% Increase of Total Bill - No VA			-0.05%	5	-0.02%	0.02%	6	-0.12%	ò	0.00%
	% Increase of Total Bill			-1.77%	0	1.70%	0.02%	6	-0.12%	ò	0.00%
	Distribution Charge	\$ -	-\$	0.22	-\$	0.02	-\$ 0.02	-\$	0.25	-\$	0.26
General Service	Change in Distribution Charge		-\$	0.22	\$	0.20	\$ -	-\$	0.23	-\$	0.01
<50kW	% Distribution Increase			-0.37%	ò	0.35%	0.00%	6	-0.35%		-0.01%
(2000 kWh)	% Increase of Total Bill - No VA			-0.07%	5	0.06%	0.00%	6	-0.08%	0	0.00%
	% Increase of Total Bill			-0.87%	5	0.89%	0.00%	6	-0.08%		0.00%
	Distribution Charge	\$ -	-\$	1.75	-\$	1.90	-\$ 1.85	-\$	4.15	-\$	4.48
General Service 50-	Change in Distribution Charge		-\$	1.75	-\$	0.15	\$ 0.05	-\$	2.30	-\$	0.33
1,499 kWh	% Distribution Increase			-0.15%		-0.01%	0.01%	6	-0.17%		-0.02%
(250 KW)	% Increase of Total Bill - No VA			-0.01%	5	0.00%	0.00%	6	-0.01%	5	0.00%
	% Increase of Total Bill			-0.79%	5	0.76%	0.00%	6	-0.01%	5	0.00%
	Distribution Charge	\$ -	-\$	19.50	-\$	20.75	-\$ 19.75	-\$	43.75	-\$	47.00
General Service 1,500-	Change in Distribution Charge	*	-\$	19.50	_		\$ 1.00	_		_	
4,999 kWh	% Distribution Increase		Ť	-0.15%	5	0.00%	0.01%	_	-0.16%	5	-0.02%
(2500 KW)	% Increase of Total Bill - No VA			-0.01%		0.00%	0.00%	6	-0.01%	5	0.00%
	% Increase of Total Bill			-0.87%	5	0.84%	0.00%	6	-0.01%	5	0.00%
	Distribution Charge	\$ -	-\$	54.00	-\$	57.00	-\$ 55.50	-\$	123.75	-\$	133.50
	Change in Distribution Charge	*	-\$	54.00	_ ,		\$ 1.50	_		_	
Large Use	% Distribution Increase		Ť	-0.13%	5	0.00%	0.01%	6	-0.15%	,	-0.02%
(7500KW)	% Increase of Total Bill - No VA			-0.01%	5	0.00%	0.00%	_	-0.01%	5	0.00%
	% Increase of Total Bill			-1.00%	-	0.98%	0.00%	-	-0.01%	_	0.00%
	Distribution Charge	\$ -	-\$	0.01	-\$		-\$ 0.01	_		_	
	Change in Distribution Charge	*	-\$	0.01	_		\$ 0.00				
Sentinel Lighting	% Distribution Increase		Ť	-0.13%	5	-0.01%	0.01%	- 1	-0.14%	, ,	-0.01%
(0.4 KW)	% Increase of Total Bill - No VA			-0.05%		-0.01%	0.00%	-	-0.07%		0.04%
	% Increase of Total Bill			-0.64%		0.58%	0.00%	6	-0.06%		-0.01%
	Distribution Charge	\$ -	\$	0.03				_		_	
	Change in Distribution Charge	*	\$	0.03	-\$		\$ 0.00	_		_	
Street Lighting	% Distribution Increase		Ť	0.64%	,   *	-0.05%	-0.02%		-0.31%	, <del>•</del>	-0.05%
(1 KW)	% Increase of Total Bill - No VA	1		0.09%		-0.01%	0.04%	_	-0.08%		-0.01%
	% Increase of Total Bill		t	-1.64%	_	1.73%	0.00%	_	-0.07%	_	-0.01%
	Distribution Charge	\$ -	-\$	0.01	-\$		-\$ 0.06	_			
Unmetered Scattered	Change in Distribution Charge	Ψ -	-\$	0.01	-\$		\$ 0.00	- 1		-ş -\$	
Load	% Distribution Increase	+	-φ	-0.07%	1-1	-0.32%	0.029		0.25%	φ-	-0.28%
(470 kWh)	% Increase of Total Bill - No VA	+	1	-0.07% -0.01%	)	-0.32%	0.027	-	0.25%		-0.28%
(+10 KVVII)	% Increase of Total Bill - No VA % Increase of Total Bill	+	1	-0.01% -0.81%	_	-0.07% 0.76%	0.019	_	0.04%	_	-0.05%

		Ra	tes Summary A	۱me	nded Settlement - No	vem	nber 5, 2015					1	
Rate Class		201	5 Approved		2016 Proposed	20	017 Proposed	2	018 Proposed	201	19 Proposed	20	20 Proposed
	Distribution Charge	\$	28.39	\$	28.40	\$	28.66	\$	28.87	\$	28.73	\$	28.01
Residential	Change in Distribution Charge			\$	0.01	\$	0.26	\$	0.21	-\$	0.14	-\$	0.72
(800 kWh)	% Distribution Increase				0.04%		0.92%		0.73%		-0.48%		-2.51%
(OUU KVVII)	% Increase of Total Bill - No VA				-0.15%		0.19%		0.16%		-0.11%		-0.53%
	% Increase of Total Bill				-1.32%		1.37%		0.16%		-0.11%		-0.53%
	Distribution Charge	\$	15.10	\$	17.44	\$	20.08	\$	22.91	\$	25.66	\$	28.01
Residential	Change in Distribution Charge			\$	2.34	\$	2.65	\$	2.82	\$	2.76	\$	2.35
(232 kWh)	% Distribution Increase				15.49%		15.17%		14.06%		12.04%		9.15%
(232 KVVII)	% Increase of Total Bill - No VA				4.89%		5.42%		5.50%		5.06%		4.12%
	% Increase of Total Bill				4.41%		5.90%		5.50%		5.06%		4.12%
	Distribution Charge	\$	58.72	\$	60.43	\$	63.27	\$	66.17	\$	68.57	\$	69.87
General Service	Change in Distribution Charge			\$	1.71	\$	2.84	\$	2.90	\$	2.40	\$	1.30
<50kW	% Distribution Increase				2.91%		4.70%		4.58%		3.63%		1.90%
(2000 kWh)	% Increase of Total Bill - No VA				0.36%		0.88%		0.90%		0.73%		0.40%
	% Increase of Total Bill				-0.92%		2.19%		0.90%		0.73%		0.40%
	Distribution Charge	\$	1,153.10	\$	1,217.65	\$	1,279.35	\$	1,344.05	\$	1,399.55	\$	1,430.93
General Service 50-	Change in Distribution Charge			\$	64.55	\$	61.70	\$	64.70	\$	55.50	\$	31.38
1,499 kWh	% Distribution Increase				5.60%		5.07%		5.06%		4.13%		2.24%
(250 KW)	% Increase of Total Bill - No VA				0.19%		0.35%		0.37%		0.32%		0.18%
	% Increase of Total Bill				0.68%		-0.13%		0.37%		0.32%		0.18%
	Distribution Charge	\$	12,915.68	\$	13,329.18	\$	13,969.68	\$	14,628.68	\$	15,175.93	\$	15,458.93
General Service 1,500-	Change in Distribution Charge			\$	413.50	\$	640.50	\$	659.00	\$	547.25	\$	283.00
4,999 kWh	% Distribution Increase				3.20%		4.81%		4.72%		3.74%		1.86%
(2500 KW)	% Increase of Total Bill - No VA				-0.08%		0.36%		0.37%		0.31%		0.16%
	% Increase of Total Bill				0.24%		0.05%		0.37%		0.31%		0.16%
	Distribution Charge	\$	40,078.07	\$	41,287.82	\$	43,077.32	\$	44,947.07	\$	46,537.07	\$	47,403.32
Large Use	Change in Distribution Charge			\$	1,209.75	\$	1,789.50	\$	1,869.75	\$	1,590.00	\$	866.25
(7500KW)	% Distribution Increase				3.02%		4.33%		4.34%		3.54%		1.86%
(73001277)	% Increase of Total Bill - No VA				0.17%		0.33%		0.34%		0.29%		0.16%
	% Increase of Total Bill				0.28%		0.22%		0.34%		0.29%		0.16%
	Distribution Charge	\$	6.63	\$	7.54	\$	7.94	\$	8.76	\$	9.18	\$	9.17
Sentinel Lighting	Change in Distribution Charge			\$	0.91	\$	0.40	\$	0.82	\$	0.42	-\$	0.00
(0.4 KW)	% Distribution Increase				13.65%		5.31%		10.28%		4.82%		-0.04%
(0.4100)	% Increase of Total Bill - No VA				4.55%		1.95%		3.96%		1.95%		0.02%
	% Increase of Total Bill				3.48%		3.03%		3.95%		1.96%		-0.02%
	Distribution Charge	\$	4.57	\$	6.07	\$	6.44	\$	6.81	\$	7.16	\$	7.34
Street Lighting	Change in Distribution Charge			\$	1.50	\$	0.37	\$	0.37	\$	0.35	\$	0.19
(1 KW)	% Distribution Increase				32.77%		6.08%		5.78%		5.10%		2.62%
(1144)	% Increase of Total Bill - No VA				5.60%		1.35%		1.34%		1.23%		0.66%
	% Increase of Total Bill				3.01%		3.91%		1.34%		1.23%		0.66%
	Distribution Charge	\$	14.72	\$	14.71	\$	15.18	\$	15.83	\$	16.40	\$	16.60
Unmetered Scattered	Change in Distribution Charge			-\$	0.01	\$	0.46	\$	0.65	\$	0.58	\$	0.19
Load	% Distribution Increase				-0.07%		3.14%		4.30%		3.64%		1.18%
(470 kWh)	% Increase of Total Bill - No VA				-0.19%		0.61%		0.86%		0.74%		0.25%
	% Increase of Total Bill		· · · · · · · · · · · · · · · · · · ·		-1.93%		2.40%		0.85%		0.75%		0.25%

#### Proposed Rate

#### Distribution

Fixed		2016	2017	2018	2019	2020
	Residential	12.96	16.58	20.47	24.41	28.01
	GS <50	17.23	17.87	18.57	19.17	19.47
	GS 50 to 1,499 kW	200.00	200.00	200.00	200.00	200.00
	GS 1,500 to 4,999 kW	4,193.93	4,193.93	4,193.93	4,193.93	4,193.93
	Large Use	15,231.32	15,231.32	15,231.32	15,231.32	15,231.32
	Street Light	0.75	0.80	0.85	0.89	0.91
	Sentinel	2.98	3.03	3.23	3.28	3.18
	Unmetered Scattered Load	4.42	4.60	4.83	5.03	5.13
	Standby Power GS 50 to 1,499 kW	126.36	132.20	138.30	143.47	146.27
	Standby Power GS 1,500 to 4,999 kW	126.36	132.20	138.30	143.47	146.27
	Standby Power Large Use	126.36	132.20	138.30	143.47	146.27
Variable		2016	2017	2018	2019	2020
	Residential	0.01930	0.01510	0.01050	0.00540	0.00000 \$/kWh
	GS <50	0.02160	0.02270	0.02380	0.02470	0.02520 \$/kWh
	GS 50 to 1,499 kW	4.07060	4.31740	4.57620	4.79820	4.92370 \$/kW
	GS 1,500 to 4,999 kW	3.65410	3.91030	4.17390	4.39280	4.50600 \$/kW
	Large Use	3.47420	3.71280	3.96210	4.17410	4.28960 \$/kW
	Street Light	5.31710	5.63620	5.95840	6.26570	6.43320 \$/kW
	Sentinel	11.39980	12.27480	13.81590	14.74620	14.98590 \$/kW
	Unmetered Scattered Load	0.02190	0.02250	0.02340	0.02420	0.02440 \$/kWh
	Standby Power GS 50 to 1,499 kW	1.68650	1.76460	1.84600	1.91500	1.95240 \$/kW
	Standby Power GS 1,500 to 4,999 kW	1.54690	1.61850	1.69320	1.75650	1.79080 \$/kW
	Standby Power Large Use	1.71660	1.79610	1.87900	1.94920	1.98730 \$/kW

#### Deferral/Variance Account Disposition Rate Rider

Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.) 1550, 1551, 1584, 1586, 1595

	2016	2017	2018	2019	2020
Residential	-0.000826				\$/kWh
GS <50	-0.000840				\$/kWh
GS 50 to 1,499 kW	-0.355415				\$/kW
GS 1,500 to 4,999 kW	-0.395098				\$/kW
Large Use	-0.467580				\$/kW
Street Light	-0.299010				\$/kW
Sentinel	-0.187879				\$/kW
Unmetered Scattered Load	-0.000845				\$/kWh
Standby Power GS 50 to 1,499 kW	0.000000				\$/kW
Standby Power GS 1,500 to 4,999 kW	0.000000				\$/kW
Standby Power Large Use	0.000000				\$/kW

Rate Ride	er Calculation for Group 2 Accounts	2016	2017	2018	2019	2020
	Residential	0.32	2017	2010	2013	per customer per month
	GS <50	0.00007				\$/kWh
	GS 50 to 1,499 kW	-0.02900				\$/kW
	GS 1,500 to 4,999 kW	-0.03435				\$/kW
	Large Use	-0.04082				\$/kW
	Street Light	-0.02585				\$/kW
	Sentinel	0.00393				\$/kW
	Unmetered Scattered Load	-0.00004				\$/kWh
	Standby Power GS 50 to 1,499 kW	0.00000				\$/kW
	Standby Power GS 1,500 to 4,999 kW	0.00000				\$/kW
	Standby Power Large Use	0.00000				\$/kW
Rate Ride	er Calculation for Accounts 1568 - LRAM					
rtato rtiac	a calculation for Accounts 1000 Ett/iiii	2016	2017	2018	2019	2020
	Residential	-0.00002				\$/kWh
	GS <50	0.00023				\$/kWh
	GS 50 to 1,499 kW	-0.07711				\$/kW
	GS 1,500 to 4,999 kW	-0.07711				\$/kW
	Large Use	-0.07711				\$/kW
	Street Light	-0.24051				\$/kW
	Sentinel	0.00000				\$/kW
	Unmetered Scattered Load	-0.00044				\$/kWh
	Standby Power GS 50 to 1,499 kW	0.00000				\$/kW
	Standby Power GS 1,500 to 4,999 kW	0.00000				\$/kW
	Standby Power Large Use	0.00000				\$/kW
Rate Ride	er Calculation for RSVA - Power - Global Adjustment					
rtato rtiac	a calculation for Nova 1 one. Close Augustinon	2016	2017	2018	2019	2020
	Residential	0.00281				\$/kWh
	GS <50	0.00281				\$/kWh
	GS 50 to 1,499 kW	0.00281				\$/kWh
	GS 1,500 to 4,999 kW	0.00281				\$/kWh
	Large Use	0.00281				\$/kWh
	Street Light	0.00281				\$/kWh
	Sentinel	0.00000				\$/kWh
	Unmetered Scattered Load	0.00000				\$/kWh

0.00000

0.00000

0.00000

\$/kWh \$/kWh

\$/kWh

Standby Power GS 50 to 1,499 kW

Standby Power Large Use

Standby Power GS 1,500 to 4,999 kW

## Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP 1580 and 1588

	2016	2017	2018	2019	2020
Residential	-0.001509				\$/kWh
GS <50	-0.001509				\$/kWh
GS 50 to 1,499 kW	-0.634536				\$/kW
GS 1,500 to 4,999 kW	-0.705383				\$/kW
Large Use	-0.834788				\$/kW
Street Light	-0.533834				\$/kW
Sentinel	-0.335428				\$/kW
Unmetered Scattered Load	-0.001509				\$/kWh
Standby Power GS 50 to 1,499 kW	0.000000				\$/kW
Standby Power GS 1,500 to 4,999 kW	0.000000				\$/kW
Standby Power Large Use	0.000000				\$/kW

#### Appendix 2-W Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

OU

Consumption 100 kWh May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	•					welliber 1 - April 30												_				_		
	Charge	Rate	nt Board-A Volume		Rate	2016 Propose Volume	d Charge	Ir	npact 201	6 vs 2015	Pa		7 Propose Volume	d Charge	Imp	oact 2017	7 vs 2016	H	Rate	Volume	Charge	In	npact 2018	3 vs 2017
	Unit	(\$)	Volume	(\$)	(\$)	Volume	(\$)	s c	Change	% Change	(5		volume	(\$)	S CH	nange	% Change		(\$)	Volume	(\$)	s	Change	% Change
Monthly Service Charge	Monthly	\$ 9.6700	) 1	\$ 9.67	\$ 12.960	0 1	\$ 12.96	\$	3.29	34.02%		5.5800	1	\$ 16.58	\$	3.62	27.93%	9	20.4700	1 \$	20.47	\$	3.89	23.46%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$	-				1	\$ -	\$	-				1 \$	-	\$	-	
			1	\$ -		1	\$ -	\$	-					\$ -	\$	-				1 \$	-	\$	-	
			1	\$ -		1	\$ -	\$	-					\$ -	\$	-				1 \$		\$	-	
			1	\$ -		1	\$ -	\$	-				-	\$ -	\$	-				1 \$		\$	-	
			. 1	\$ -		. 1	\$ -	\$						\$ -	\$					1 \$		\$		
Distribution Volumetric Rate	per kWh	\$ 0.0234		\$ 2.34	\$ 0.019		\$ 1.93	-\$	0.41	-17.52%	\$ 0	0.0151		\$ 1.51 \$ -	-\$	0.42	-21.76%	3	0.0105	100 \$ 100 \$		-\$ \$	0.46	-30.46%
Smart Meter Disposition Rider		•	100		-\$ 0.0000	100 2 100	\$ - -\$ 0.00	-\$	0.00					\$ -	\$	0.00	-100.00%			100 \$		\$	-	
LRAM & SSM Rate Rider	per kWh	5 -	100		-\$ 0.0000	100		-5 S	0.00					\$ -	\$	0.00	-100.00%			100 \$	-	\$	-	
			100			100	\$ -	\$						\$ - \$ -	Š					100 \$		\$		
			100			100	\$ -	\$						š -	Š	-				100 \$	-	\$	_	
			100			100	\$ -	\$	-					\$ -	Š	-				100 S	-	Š	-	
			100			100	\$ -	\$	-					\$ -	\$	-				100 \$	-	\$	-	
			100	\$ -		100	\$ -	\$	-				100	\$ -	\$	-				100 \$	-	\$	-	
			100			100	\$ -	\$	-				100	\$ -	\$	-				100 \$	-	\$	-	
Sub-Total A (excluding pass the				\$ 12.01			\$ 14.89	\$	2.88	23.96%				\$ 18.09	\$	3.20	21.51%	_		\$	21.52	\$	3.43	18.96%
Deferral/Variance Account	per kWh	\$ -						_																
Disposition Rate Rider Group 1			100	\$ -	-\$ 0.000	8 100	-\$ 0.08	-\$	0.08				100	\$ -	\$	80.0	-100.00%			100 \$	-	\$	-	
D-1	Manufala																							
Deferral/Variance Account Disposition Rate Rider Group 2	Monthly		100	s -	\$ 0.320		\$ 0.32	\$	0.32					s -	-\$	0.32	-100.00%			1 8		\$		
Disposition Rate Rider Group 2			100	\$ -	\$ 0.320	0	\$ 0.32	Ф	0.32				'	φ -	-φ	0.32	-100.00%			1 3	-	Ф	-	
Deferral / Variance Accounts	per kWh																							
Balances (excluding Global	perkwn		100	s -	-\$ 0.001	5 100	-\$ 0.15	-\$	0.15				100	\$ -	s	0.15	-100.00%			100 \$		\$	_	
Adj.) - NON-WMP			100	Ť	ψ 0.001	100	ψ 0.10	1	0.10				100	Ψ	, ·	0.10	100.0070			.00		Ψ.		
Adj., Hon Him			100	s -		100	\$ -	\$	-				100	s -	s	-				100 S	-	\$	-	
Low Voltage Service Charge	per kWh	\$ 0.00006		\$ 0.01	\$ 0.0000		\$ 0.01	\$	0.00	16.41%	\$ 0.0	00007		\$ 0.01	Š	-	0.00%	9	0.00007	103 \$		Š	-	0.00%
Line Losses on Cost of Power		\$ 0.102		\$ 0.37	\$ 0.102		\$ 0.34	-\$	0.02	-6.42%		0.1021		\$ 0.34	\$	-	0.00%		0.1021	3 \$		\$	-	0.00%
Smart Meter Entity Charge	Monthly	\$ 0.7900		\$ 0.79	\$ 0.790	0 1	\$ 0.79	\$	-	0.00%	\$ 0	0.7900	1	\$ 0.79	\$	-	0.00%	5	0.7900	1 \$	0.79	\$	-	0.00%
Sub-Total B - Distribution				\$ 13.17			\$ 16.11	•	2.94	22.34%				\$ 19.23	s	3.12	19.33%			•	22.66	\$	3.43	17.84%
(includes Sub-Total A)								Ψ								3.12				Ť			3.43	
RTSR - Network	per kWh	\$ 0.0077	104	\$ 0.80	\$ 0.007	7 103	\$ 0.80	-\$	0.00	-0.22%	\$ 0	0.0077	103	\$ 0.80	\$	-	0.00%	5	0.0077	103 \$	0.80	\$	-	0.00%
RTSR - Line and	per kWh	\$ 0.0042	104	\$ 0.44	\$ 0.004	2 103	\$ 0.43	-\$	0.00	-0.22%	\$ 0	0.0042	103	\$ 0.43	s	-	0.00%		0.0042	103 \$	0.43	\$	-	0.00%
Transformation Connection	•							·							<u> </u>			_				Ė		
Sub-Total C - Delivery				\$ 14.40			\$ 17.34	\$	2.94	20.41%				\$ 20.46	\$	3.12	17.96%			\$	23.89	\$	3.43	16.77%
(including Sub-Total B) Wholesale Market Service	per kWh	\$ 0.0044			\$ 0.004	4		_			\$ 0	0.0044							0.0044				$\overline{}$	
Charge (WMSC)	perkwii	\$ 0.004	104	\$ 0.46	\$ 0.004	103	\$ 0.45	-\$	0.00	-0.22%	φυ	J.0044	103	\$ 0.45	\$	-	0.00%		0.0044	103 \$	0.45	\$	-	0.00%
Rural and Remote Rate	per kWh	\$ 0.0013	3		\$ 0.001	3					\$ 0	0.0013							0.0013					
Protection (RRRP)	por kvvii	0.0010	104	\$ 0.13	ψ 0.001	103	\$ 0.13	-\$	0.00	-0.22%	Ψ 0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	103	\$ 0.13	\$	-	0.00%		0.0010	103 \$	0.13	\$	-	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	) 1	\$ 0.25	\$ 0.250	0 1	\$ 0.25	\$	-	0.00%	\$ 0	0.2500	1	\$ 0.25	\$	-	0.00%	5	0.2500	1 \$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)		\$ 0.0069	100	\$ 0.69	\$ 0.006	9 100		\$	-	0.00%	\$ 0	0.0069		\$ 0.69	\$	-	0.00%	5	0.0069	100 \$		\$	-	0.00%
TOU - Off Peak		\$ 0.0800			\$ 0.080		\$ 5.12	\$	-	0.00%	\$ 0	0.0800		\$ 5.12	\$	-	0.00%	5	0.0800	64 \$		\$	-	0.00%
TOU - Mid Peak		\$ 0.1220			\$ 0.122		\$ 2.20	\$	-	0.00%		0.1220		\$ 2.20	\$	-	0.00%	5		18 \$	2.20	\$	-	0.00%
TOU - On Peak		\$ 0.1610			\$ 0.161		\$ 2.90	\$	-	0.00%		0.1610		\$ 2.90	\$	-	0.00%	5		18 \$		\$	-	0.00%
Energy - RPP - Tier 1		\$ 0.0940			\$ 0.094			\$	-	0.00%		0.0940		\$ 9.40	\$	-	0.00%	3		100 \$	9.40	\$	-	0.00%
Energy - RPP - Tier 2		\$ 0.1100	) (	\$ -	\$ 0.110	0 0	\$ -	\$			\$ 0	0.1100	0	\$ -	\$	-		3	0.1100	0 \$	-	\$		
Total Bill on TOU (before Taxe	s)			\$ 26.15			\$ 29.09	\$	2.94	11.23%				\$ 32.21	\$	3.12	10.71%			\$	35.64	\$	3.43	10.65%
HST		139	%	\$ 3.40	13	%	\$ 3.78	\$	0.38	11.23%		13%		\$ 4.19	\$	0.41	10.71%		13%	\$	4.63	\$	0.45	10.65%
Total Bill (including HST)				\$ 29.55			\$ 32.87	\$	3.32	11.23%				\$ 36.39	\$	3.52	10.71%			\$	40.27	\$	3.88	10.65%
Ontario Clean Energy Ben	efit 1			-\$ 2.96			-\$ 3.29	-\$	0.33	11.15%				\$ 3.64	-\$	0.35	10.64%			-\$	4.03	-\$	0.39	10.71%
Total Bill on TOU (including O				\$ 26.59			\$ 29.58	\$	2.99	11.24%				\$ 32.75	\$	3.17	10.72%			\$	36.24	\$	3.49	10.64%
				£ 25.4			£ 20.22	T.	201					£ 24.20	1.6						24.00	T ¢	2.42	10.93%
Total Bill on RPP (before Taxe: HST	S)	139	,	\$ 25.34 \$ 3.29	13	0/	\$ 28.28 \$ 3.68	\$	2.94 0.38	<b>11.59%</b> 11.59%		13%		\$ 31.39 \$ 4.08	\$	3.12 0.41	<b>11.02%</b> 11.02%		13%	\$	<b>34.82</b> 4.53	\$	3.43 0.45	10.93% 10.93%
Total Bill (including HST)		13	/o	\$ 28.63	13	70	\$ 31.95	\$	3.32	11.59%		13%		\$ 35.47	e e	3.52	11.02%		13%	9	39.35	\$	3.88	10.93%
	-es 1	1		-\$ 2.86			-\$ 31.93	-6	0.34	11.89%		J		\$ 33.47 -\$ 3.55	φ •	0.35	10.94%			9	3.93	-\$	0.38	10.53 %
Ontario Clean Energy Ben Total Bill on RPP (including Of		1		\$ 25.77			\$ 28.75	-9	2.98	11.56%				\$ 31.92	-9	3.17	11.03%			-3	35.42	-9	3.50	10.70%
Total Bill on KPF (including Of	CEB)			\$ 25.//			φ 20.15	Þ	2.98	11.30%				y 31.92	Þ	3.17	11.03%			,	35.42	à.	3.50	10.95%
																		_						
Loss Factor (%)		3.58009	<b>%</b>		3.3500	%					3.3	3500%							3.3500%					

3.3500%

## Appendix 2-W Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 100 kWh May 1 - Octobe

	Consumption		100	KWII		ay 1 - Octobr																			
				Board-Ap					9 Propos				lmp	act 2019	9 vs 2018				0 Propose			l [	lmp	act 202	0 vs 2019
	Charge		Rate	Volume	C	Charge	- 1	Rate	Volume		Charge						Rate	•	Volume	C	harge				
Monthly Service Charge	Unit Monthly	S	( <b>\$</b> ) 9.6700	1	s	9.67	\$ :	( <b>\$</b> ) 24.4100	- 1	\$	(\$) 24.41	ŀ	\$ Ch	ange 3.94	% Change 19,25%	-	(\$) \$ 28.0	100	- 1	\$	(\$) 28.01	łł	\$ Ch	ange 3.60	% Change 14.75%
Smart Meter Rate Adder	MOUTHIN	э	9.6700	1	S	- 5.07	9 .	24.4100	1	\$	24.41		\$	-	19.2376		\$ 20.0	100	1	\$	-		s	-	14.7576
				1	\$	-			1	\$	-		\$	-					1	\$	-		\$	-	
				1	\$	-			1	\$	-		\$	-					1	\$	-		\$	-	
				1	\$	-			1	\$	-		\$	-					1	\$	-		\$	-	
		_		1	\$	-			1	\$			\$							\$	-		\$	-	
Distribution Volumetric Rate	per kWh	\$	0.0234	100 100	\$	2.34	\$	0.0054	100 100	\$			-\$ \$	0.51	-48.57%		<b>5</b>	-	100	\$	-		-\$ \$	0.54	-100.00%
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kWh	s		100	\$	-			100				\$	-					100 100	\$ \$	-		\$	-	
ERAM & SSW Rate Rider	pei kvvii	٥	-	100	\$				100	\$			\$	-					100	\$			\$		
				100	\$	-			100	\$			\$	-					100	\$	-		\$	-	
				100	\$	-			100	\$	-		\$	-					100	\$	-		\$	-	
				100	\$	-			100	\$	-		\$	-					100	\$	-		\$	-	
				100	\$	-			100	\$			\$	-					100	\$	-		\$	-	
				100	\$	-			100	\$	-		\$	-					100	\$	-		\$	-	
Sub-Total A (excluding pass th		_		100	S	12.01			100	\$	24.95	- 1	\$	3.43	15.94%	_			100	\$	28.01		\$ <b>\$</b>	3.06	12.26%
Deferral/Variance Account	per kWh	s	-		Ť					۳	2 1.00	ŀ	-	00	10.0-170					_	_0.01	1 1	-	0.00	70
Disposition Rate Rider Group 1		Ť		100	\$	-			100	\$	-		\$	-					100	\$	-		\$	-	
Deferral/Variance Account	Monthly									1															
Disposition Rate Rider Group 2				100	\$	-			1	\$	-		\$	-					1	\$	-		\$	-	
Deferral / Variance Accounts	per kWh			400	_				400	_			\$						400				s		
Balances (excluding Global Adj.) - NON-WMP				100	\$	-			100	2	-		<b>Þ</b>	-					100	\$	-		\$	-	
Adj.) - NON-WIMP				100	\$				100	\$	_		\$						100	\$			s		
Low Voltage Service Charge	per kWh	\$	0.00006	104	\$	0.01	\$	0.00007	103	\$			\$	-	0.00%		\$ 0.00	007	103	Š	0.01		\$	-	0.00%
Line Losses on Cost of Power		\$	0.1021	4	\$	0.37	\$	0.1021	3	\$	0.34		\$	-	0.00%			021	3	\$	0.34		\$	-	0.00%
Smart Meter Entity Charge	Monthly	\$	0.7900	1	\$	0.79	\$	0.7900	1	\$	0.79	_	\$	-	0.00%		\$ 0.7	900	1	\$	0.79	Ш	\$	-	0.00%
Sub-Total B - Distribution					\$	13.17				\$	26.09		\$	3.43	15.14%					\$	29.15		\$	3.06	11.73%
(includes Sub-Total A) RTSR - Network	per kWh	\$	0.0077	104	s	0.80	\$	0.0077	103	\$	0.80	- 1	\$	-	0.00%	-	\$ 0.0	077	103	\$	0.80	H	\$	-	0.00%
RTSR - Line and	•									1								-							
Transformation Connection	per kWh	\$	0.0042	104	\$	0.44	\$	0.0042	103	\$	0.43		\$	-	0.00%		\$ 0.0	042	103	\$	0.43		\$	-	0.00%
Sub-Total C - Delivery					\$	14.40				\$	27.32		\$	3.43	14.36%					\$	30.38		s	3.06	11.20%
(including Sub-Total B)		•	0.0044		_		•	0.0044		Ė		- 1	•			-	• 00	044		•		1	-		
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	104	\$	0.46	\$	0.0044	103	\$	0.45		\$	-	0.00%		\$ 0.0	044	103	\$	0.45		\$	-	0.00%
Rural and Remote Rate	per kWh	\$	0.0013	40.0	_	0.40	\$	0.0013		_	0.40		•		0.0001		\$ 0.0	013	460	•	0.46				0.0001
Protection (RRRP)				104	\$	0.13	•		103	\$	0.13		\$	-	0.00%		. 5.0		103	\$	0.13	H	\$	-	0.00%
Standard Supply Service Charge	Monthly	\$	0.2500	1	\$	0.25	\$	0.2500	1	\$			\$	-	0.00%			500	1	\$	0.25		\$	-	0.00%
Debt Retirement Charge (DRC)		\$	0.0069	100	\$	0.69	\$	0.0069	100				\$	-	0.00%			069			0.69		\$	-	0.00%
TOU - Off Peak TOU - Mid Peak		\$	0.0800	64 18	\$	5.12 2.20	\$	0.0800	64 18				\$ \$	-	0.00%			800	64 18	\$	5.12 2.20		\$ \$	-	0.00%
TOU - Mid Peak TOU - On Peak		\$	0.1220 0.1610	18	S	2.20	\$	0.1220 0.1610	18				\$		0.00%			220 610	18	\$	2.20		\$		0.00%
Energy - RPP - Tier 1		\$	0.1610	100	\$	9.40	\$	0.0940	100				\$		0.00%			940	100		9.40		\$		0.00%
Energy - RPP - Tier 2		\$	0.1100	0	\$	-	\$	0.1100	0	\$	-		\$	-				100			-		\$	-	
Total Bill on TOU (before Taxes		T			\$	26.15				\$	39.07	=	•	3.43	9,63%					\$	42.13		\$	3.06	7.83%
HST	51		13%		\$	3.40		13%		\$	5.08		\$	0.45	9.63%			13%		Š	5.48		\$	0.40	7.83%
Total Bill (including HST)			13/0		\$	29.55		.070		\$			\$	3.88	9.63%			. 0 , 0		\$	47.60		\$	3.46	7.83%
Ontario Clean Energy Bene	efit 1				-\$	2.96				-\$	4.41		-\$	0.38	9.43%					-\$	4.76		-\$	0.35	7.94%
Total Bill on TOU (including OC					\$	26.59				\$	39.73		\$	3.50	9.65%	l L				\$	42.84		\$	3.11	7.82%
Total Bill on RPP (before Taxes	s)		13%		<b>\$</b> \$	<b>25.34</b> 3.29		13%		<b>\$</b> \$	<b>38.25</b> 4.97	٦	<b>\$</b> \$	3.43 0.45	9.85% 9.85%	ſſ		13%		<b>\$</b> S	<b>41.31</b> 5.37	П	<b>\$</b> \$	3.06 0.40	8.00% 8.00%
Total Bill (including HST)			13%		\$	28.63		13%		\$	43.23		\$	3.88	9.85%			13%		\$	46.68	H	\$	3.46	8.00%
Ontario Clean Energy Bene	ette 1				-S	2.86				-\$	4.32		-\$	0.39	9.92%					پ -\$	4.67		-S	0.35	8.10%
Total Bill on RPP (including OC					S	25.77				\$	38.91		\$	3.49	9.84%					S	42.01		S	3.11	7.99%
- I - I - I - I - I - I - I - I - I - I	/				Ť	20				Ť	00.01		_	515	0.0-170					Ť	/2.01			07	

3.3500%

Loss Factor (%)

3.5800%

## Appendix 2-W Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 232 kWh May 1 - October 31 ONovember 1 - April 30 (Select this radio button for applications filed after Oct 31)

						•	040 D					_		7 B		_		7 0040	_		0 B				2017
	Charge	Rate	Board-Ap Volume	Charge	-1 F	Rate 20	016 Proposed Volume	Charge	-	mpact 201	6 vs 2015	<u> </u>		7 Propose Volume	Charge	In	npact 201	7 vs 2016	-	Rate	8 Proposed Volume	Charge	In	npact 2018	3 vs 2017
	Unit	(\$)	· oiaiiio	(\$)		(\$)	· · · · · · · · · · · · · · · · · · ·	(\$)	\$	Change	% Change		(\$)	· oranio	(\$)	\$ 0	Change	% Change		(\$)	voiailio	(\$)	\$ 0	Change	% Change
Monthly Service Charge	Monthly	\$ 9.6700	1	\$ 9.67	7 7	\$ 12.9600	1	\$ 12.96	\$	3.29	34.02%	\$ 1	16.5800		\$ 16.58	\$	3.62	27.93%		\$ 20.4700	1 \$	20.47	\$	3.89	23.46%
Smart Meter Rate Adder			1	\$ -			1 1	\$ -	\$	-					\$ -	\$	-				1 5	-	\$	-	
			1	\$ -			1 1	\$ -	\$	-					\$ - \$ -	\$	-				118	-	\$	- :	
				\$ - \$ -					9						\$ -	\$	-				1 3	-	\$		
			l i	\$ -			l il		\$	_					š -	\$	_				1 3	- 1	\$	_	
Distribution Volumetric Rate	per kWh	\$ 0.0234	232		: :	\$ 0.0193	232	\$ 4.48	-\$	0.95	-17.52%	\$	0.0151	232	\$ 3.50	-\$	0.97	-21.76%		\$ 0.0105	232	2.44	-\$	1.07	-30.46%
Smart Meter Disposition Rider			232					\$ -	\$	-					\$ -	\$	-				232	-	\$	-	
LRAM & SSM Rate Rider	per kWh	\$ -	232		-3	\$ 0.00002	232 -		-\$	0.00		\$	-		\$ -	\$	0.00	-100.00%		\$ -	232		\$	-	
			232					\$ - \$ -	\$	-					\$ -	\$	-				232 \$	-	\$	- :	
			232 232				202	s -	\$						\$ - \$ -	\$	-				232 S 232 S		\$		
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			232				232	\$ -	\$					202	\$ -	\$	-				232	-	\$		
Sub-Total A (excluding pass th				\$ 15.10	4 F			\$ 17.43	\$	2.33	15.46%				\$ 20.08	\$	2.65	15.20%	F			22.91	\$	2.82	14.06%
Deferral/Variance Account Disposition Rate Rider Group 1	per kWh	> -	232	s -		\$ 0.0008	232 -	\$ 0.19	-\$	0.19	1			232	s -	s	0.19	-100.00%			232 5		\$		
Disposition Nate Niuer Group 1			232	,		0.0000	232	Ç 0.13	- 4	0.15	1			202	•	Ψ	0.15	100.00 /8			202	,	Ψ	-	
Deferral / Variance Accounts	Monthly						1 1		1																
Balances (excluding Global			232	\$ -		\$ 0.3200	1	\$ 0.32	\$	0.32				232	\$ -	-\$	0.32	-100.00%			232	-	\$	-	
Adj.) - NON-WMP																									
Deferral / Variance Accounts	per kWh		000	_	11.		000			0.05				000	•	_	0.05	400.000/			000				
Balances (excluding Global Adj.) - NON-WMP			232	\$ -		\$ 0.0015	232 -	\$ 0.35	-\$	0.35				232	\$ -	\$	0.35	-100.00%			232	, -	\$	-	
Adj.) - 14014-441MF			232	s -			232	s -	s					232	s -	s					232 5		\$		
Low Voltage Service Charge	per kWh	\$ 0.00006	240	\$ 0.01	1 1:	\$ 0.00007		\$ 0.02	\$	0.00	16.41%	\$ 0	0.00007		\$ 0.02	\$	-	0.00%		\$ 0.00007	240 \$	0.02	\$	-	0.00%
Line Losses on Cost of Power		\$ 0.1021	8	\$ 0.85	: :	\$ 0.1021	8	\$ 0.79	-\$	0.05	-6.42%	\$	0.1021	8	\$ 0.79	\$	-	0.00%		\$ 0.1021	8 \$	0.79	\$	-	0.00%
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	Ц !:	\$ 0.7900	1	\$ 0.79	\$	-	0.00%	\$	0.7900	1	\$ 0.79	\$	-	0.00%		\$ 0.7900	1 \$	0.79	\$	-	0.00%
Sub-Total B - Distribution				\$ 16.75	: 1			\$ 18.81	\$	2.06	12.30%				\$ 21.68	\$	2.87	15.27%				24.51	\$	2.82	13.02%
(includes Sub-Total A) RTSR - Network	per kWh	\$ 0.0077	240	\$ 1.85	Н Н	\$ 0.0077	240	\$ 1.85	-9-	0.00	-0.22%	•	0.0077	240	\$ 1.85	•		0.00%	-	\$ 0.0077	240 \$	1.85	•	-	0.00%
RTSR - Line and	•	-							ľ							1							1		
Transformation Connection	per kWh	\$ 0.0042	240	\$ 1.01		\$ 0.0042	240	\$ 1.01	-\$	0.00	-0.22%	\$	0.0042	240	\$ 1.01	\$	-	0.00%		\$ 0.0042	240	1.01	\$	-	0.00%
Sub-Total C - Delivery				\$ 19.61				\$ 21.67	s	2.05	10.47%				\$ 24.54	s	2.87	13.26%			5	27.36	s	2.82	11.50%
(including Sub-Total B)					- L				Ť			_				_			-				Ě		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	240	\$ 1.06	;       <sup>*</sup>	\$ 0.0044	240	\$ 1.05	-\$	0.00	-0.22%	\$	0.0044	240	\$ 1.05	\$	-	0.00%		\$ 0.0044	240	1.05	\$	-	0.00%
Rural and Remote Rate	per kWh	\$ 0.0013			11.	\$ 0.0013			١.			s	0.0013							\$ 0.0013					
Protection (RRRP)			240	\$ 0.31			240	\$ 0.31	-\$	0.00	-0.22%	*		240	\$ 0.31	\$	-	0.00%			240	0.31	\$	-	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25		\$ 0.2500	1	\$ 0.25	\$	-	0.00%	\$	0.2500		\$ 0.25	\$	-	0.00%		\$ 0.2500	1 \$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)		\$ 0.0069	232			Ψ 0.0003	232		\$	-	0.00%		0.0069		\$ 1.61	\$	-	0.00%		\$ 0.0069	232 \$		\$	-	0.00%
TOU - Off Peak TOU - Mid Peak		\$ 0.0800	148 42			\$ 0.0800		\$ 11.88 \$ 5.09	\$	-	0.00%		0.0800		\$ 11.88 \$ 5.09	\$	-	0.00%		\$ 0.0800 \$ 0.1220	148 \$	11.88	\$		0.00%
TOU - Mid Peak TOU - On Peak		\$ 0.1220 \$ 0.1610	42					\$ 6.72	\$		0.00%		0.1220 0.1610		\$ 6.72	\$	-	0.00%		\$ 0.1220 \$ 0.1610	42 3		\$		0.00%
Energy - RPP - Tier 1		\$ 0.0940	232				232		\$	-	0.00%		0.0940		\$ 21.81	\$	-	0.00%		\$ 0.0940	232		\$	-	0.00%
Energy - RPP - Tier 2		\$ 0.1100		\$ -		\$ 0.1100	0		\$	-			0.1100		\$ -	\$	-			\$ 0.1100	0 \$	-	\$	-	
Total Bill on TOU (before Taxes	-1	1		\$ 46.54	T			\$ 48.59	T¢	2.05	4.41%				\$ 51.46	ŝ	2.87	5.91%	F			54.28	T¢	2.82	5.49%
HST	91	13%		\$ 6.05		13%	1	\$ 6.32	\$	0.27	4.41%		13%		\$ 6.69	\$	0.37	5.91%		13%	3		\$	0.37	5.49%
Total Bill (including HST)		1370		\$ 52.59		. 570	1	\$ 54.90	\$	2.32	4.41%				\$ 58.15	\$	3.25	5.91%		. 370	3		\$	3.19	5.49%
Ontario Clean Energy Bene		1		-\$ 5.26	11		] - J-	\$ 5.49	-\$	0.23	4.37%				-\$ 5.82	-\$	0.33	6.01%			-\$	6.13	-\$	0.31	5.33%
Total Bill on TOU (including Of				\$ 47.33				\$ 49.41	\$	2.09	4.41%				\$ 52.33	\$	2.92	5.90%				55.21	\$	2.88	5.50%
Total Bill on RPP (before Taxes	-)	1		\$ 44.65				\$ 46.70	S	2.05	4.59%				\$ 49.57	s	2.87	6.15%	F			52.39	s	2.82	5.69%
HST	• 1	13%		\$ 5.80		13%	1	\$ 6.07	\$	0.27	4.59%		13%		\$ 6.44	\$	0.37	6.15%		13%	3		\$	0.37	5.69%
Total Bill (including HST)		1070		\$ 50.45		. 570	[ ] :	\$ 52.77	\$	2.32	4.59%				\$ 56.02	\$	3.25	6.15%		. 370	3	59.21	\$	3.19	5.69%
Ontario Clean Energy Bene	efit <sup>1</sup>	1		-\$ 5.05	11		] - J-	\$ 5.28	-\$	0.23	4.55%				-\$ 5.60	-\$	0.32	6.06%			-\$	5.92	-\$	0.32	5.71%
Total Bill on RPP (including OC				\$ 45.40				\$ 47.49	\$	2.09	4.60%				\$ 50.42	\$	2.93	6.16%				53.29	\$	2.87	5.69%
Loss Factor (%)		3.5800%	1		Г	3.3500%	1					3	3.3500%						П	3.3500%					
			=		_		-												-						

2016 Hydro Ottawa Limited Electricity Distribution Rate Application

2020 Proposed

Impact 2020 vs 2019

#### Appendix 2-W Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

232 kWh May 1 - Octob Current Board-Approved
Rate Volume Charge Charge Unit (\$) (\$) Monthly Service Charge Smart Meter Rate Adder Monthly 9.67 5.43 Distribution Volumetric Rate per kWh \$ 0.0234 232 \$ 232 \$
232 \$
232 \$
232 \$
232 \$
232 \$
232 \$
232 \$
232 \$
232 \$
232 \$ Smart Meter Disposition Rider LRAM & SSM Rate Rider per kWh Sub-Total A (excluding pass through) 15.10 Deferral/Variance Account
Disposition Rate Rider Group 1 232 \$ Deferral / Variance Accounts Balances (excluding Global Monthly 232 \$ Adj.) - NON-WMP Deferral / Variance Accounts per kWh 232 \$ Balances (excluding Global Adj.) - NON-WMP 232 \$ 240 \$ Low Voltage Service Charge per kWh \$ 0,00006 0.01 Line Losses on Cost of Power 0.1021 0.85 Smart Meter Entity Charge Sub-Total B - Distribution 0.79 16.75 (includes Sub-Total A) RTSR - Network per kWh 1.85 0.007 RTSR - Line and per kWh 240 S 1.01 0.0042 Transformation Connection Sub-Total C - Delivery 19.61 (including Sub-Total B) Wholesale Market Service per kWh 0.0044 240 \$ 1.06 Charge (WMSC) Rural and Remote Rate per kWh 0.0013 0.31 240 S Protection (RRRP) Standard Supply Service Charge Monthly Debt Retirement Charge (DRC)
TOU - Off Peak 0.2500 0.25 232 \$ 0.0069 1.61 148 \$ 42 \$ 42 \$ 232 \$ 0.0800 11.88 TOU - Mid Peak 0.1220 5.09 TOU - On Peak 6.72 0.1610 Energy - RPP - Tier 1 Energy - RPP - Tier 2 21.81 Total Bill on TOU (before Taxes) HST Total Bill (including HST) 13% 6.05 52.59 Ontario Clean Energy Benefit <sup>1</sup>
Total Bill on TOU (including OCEB) 5.26 47.33 Total Bill on RPP (before Taxes) **44.65** 5.80 13% HST Total Bill (including HST) 50.45 Ontario Clean Energy Benefit <sup>1</sup>
Total Bill on RPP (including OCEB) 5.05

3.5800%

		19 Propose				lr	npact 201	9 vs 2018
	Rate	Volume	(	Charge				
_	(\$)		_	(\$)		\$1	Change	% Change
\$	24.4100	1	\$	24.41		\$	3.94	19.25%
				-		\$	-	
		1	\$	-		\$	-	
			\$	-		9	-	
		1	\$			\$	- :	
\$	0.00540	232	\$	1.25		э -\$	1.18	-48.57%
э	0.00540	232	\$	1.25		\$	1.10	*40.37 /6
\$		232	\$			\$		
Φ		232				9		
		232	\$			\$		
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		232	\$	-		\$	-	
		232	\$	-		\$	-	
			\$	25.66		\$	2.76	12.04%
		232	\$	-		\$	-	
		232	\$	-		\$	-	
		232	\$	-		\$	-	
		232	\$	-		\$	-	
\$	0.00007	240	\$	0.02		\$	-	0.00%
\$	0.1021	8	\$	0.79		\$	-	0.00%
\$	0.7900	1	\$	0.79		\$		0.00%
			\$	27.26		\$	2.76	11.25%
\$	0.0077	240	\$	1.85		\$	-	0.00%
\$	0.0042	240	\$	1.01		\$	-	0.00%
			\$	30.12		\$	2.76	10.08%
\$	0.0044	240	\$	1.05		\$	-	0.00%
\$	0.0013	240	\$	0.31		\$	-	0.00%
\$	0.2500	1	\$	0.25		\$	-	0.00%
\$	0.0069	232	\$	1.61		\$	-	0.00%
\$	0.0800	148	\$	11.88		\$	-	0.00%
\$	0.1220	42	\$	5.09		\$	-	0.00%
\$	0.1610	42	\$	6.72		\$	-	0.00%
\$	0.0940	232	\$	21.81		\$	-	0.00%
\$	0.1100	0	٥	_	ш	Ъ	_	
			\$	57.04		\$	2.76	5.08%
ĺ	13%		\$	7.42		\$	0.36	5.08%
			\$	64.46		\$	3.12	5.08%
ĺ			-\$	6.45		-\$	0.32	5.22%
			\$	58.01		\$	2.80	5.06%
			s	55.15	Ē	\$	2.76	5.26%
ĺ	13%		\$	7.17		\$	0.36	5.26%
ĺ		l	\$	62.32		\$	3.12	5.26%
			-\$	6.23		-\$	0.31	5.24%
			-\$ \$	6.23 56.09		-\$ \$	0.31 2.81	5.24% 5.26%

	Data	Valuma	-	· harma	1		ipact 202	U VS 2019
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\$	-	232	\$	-		\$	-	
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		232	\$	-		\$	-	
		232	\$			\$		
\$	0.00007	232	\$	0.02		\$	-	0.00%
\$	0.00007	240	\$	0.02		\$	-	0.00%
			\$				-	
\$	0.7900	1	Ė	0.79		\$	-	0.00%
			\$	29.61		\$	2.35	8.61%
\$	0.0077	240	\$	1.85		\$	-	0.00%
\$	0.0042	240	\$	1.01		\$	-	0.00%
			\$	32.46		\$	2.35	7.79%
\$	0.0044	240	\$	1.05		\$	-	0.00%
\$	0.0013	240	\$	0.31		\$	_	0.00%
							-	
\$	0.2500	1	\$	0.25		\$	-	0.00%
\$	0.0069	232	\$	1.61		\$	-	0.00%
\$	0.0800	148	\$	11.88		\$	-	0.00%
\$	0.1220	42	\$	5.09		\$	-	0.00%
\$	0.1610	42	\$	6.72			-	0.00%
\$	0.0940	232	\$	21.81		\$	-	0.00%
\$	0.1100	0	\$	_	L	\$	-	
			•	50.00		•	0.05	4.400/
		l	\$	59.39		\$	2.35	4.12%
	13%	l	\$	7.72		\$	0.31	4.12%
		l	\$	67.11		\$	2.65	4.12%
			-\$	6.71		-\$	0.26	4.03%
			\$	60.40		\$	2.39	4.12%
			,	E7 E^			2.25	4.000
		l	<b>\$</b> \$	57.50		\$	2.35	4.26%
			- 8	7.47		\$	0.31	4.26%
	13%							
	13%		\$	64.97		\$	2.65	4.26%
	13%			64.97 6.50 58.47		\$ •\$ \$	2.65 0.27 2.38	4.26% 4.33% 4.25%

3.3500%

Loss Factor (%)

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 250 kWh ® May 1 - October 31 O November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Consumption	_	230	KWII 🖷	may 1 - Octo		O Nover	nuer i - April 30	(Select this radio I	DULLION TO	applications	meu aner Oct 31)	_													
	01			Board-App		1 F		16 Propose		_ li	mpact 201	6 vs 2015			7 Propose		Ir	npact 201	7 vs 2016	F		18 Proposed	d	1 P	mpact 201	8 vs 2017
	Charge Unit		tate (\$)	Volume	Charge (\$)		Rate (\$)	Volume	Charge (\$)	\$	Change	% Change		Rate (\$)	Volume	Charge (\$)	s	Change	% Change		Rate (\$)	Volume	Charge (\$)		Change	% Change
Monthly Service Charge	Monthly		9.6700	1	\$ 9.67	\$		1	\$ 12.96	\$	3.29	34.02%	\$	16.5800	1	\$ 16.58	\$	3.62	27.93%		\$ 20.4700	1 5		\$	3.89	23.46%
Smart Meter Rate Adder					\$ -			1	\$ -	\$	-					\$ -	\$	-				1 5		\$	-	l
					\$ - \$ -			1	\$ - \$ -	\$	-					\$ - \$ -	\$	-				1 5		\$	-	ł
					\$ - \$ -			1	\$ -	\$						\$ -	\$					1 3		\$		ł
					\$ -			1	\$ -	\$	-					\$ -	s	-				1 3		s		l
Distribution Volumetric Rate	per kWh	\$	0.0234		\$ 5.85	\$	0.0193	250	\$ 4.83	-\$	1.03	-17.52%	\$	0.0151		\$ 3.78	-\$	1.05	-21.76%		\$ 0.0105	250	\$ 2.63	-\$	1.15	-30.46%
Smart Meter Disposition Rider					\$ -	Ш.		250	\$ -	\$						\$ -	\$					250		\$	-	l
LRAM & SSM Rate Rider	per kWh	\$	-		\$ -	-\$	0.00002	250 250		-\$	0.01		\$	-		\$ -	\$	0.01	-100.00%	- 13	\$ -	250 S	T	\$	-	ł
					\$ - \$ -			250 250	\$ - \$ -	\$						\$ - \$ -	\$	- :				250 S	Ŧ	\$		l
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				250 250	\$ -			250 250	\$ -	\$	-				250 250	\$ -	\$	-				250 S 250 S	\$ -	\$	-	l
Sub-Total A (excluding pass the	hrough)			230	\$ 15.52	1		230	\$ 17.78	\$	2.26	14.56%				\$ 20.36	\$	2.58	14.48%	-		230 3	\$ 23.10	\$	2.74	13.46%
Deferral/Variance Account	per kWh	\$	-			1 6																				
Disposition Rate Rider Group 1				250	\$ -	-\$	0.0008	250	-\$ 0.21	-\$	0.21				250	\$ -	\$	0.21	-100.00%			250 \$	\$ -	\$	-	l
Deferral/Variance Account	Monthly																									l
Disposition Rate Rider Group 2	wontny			250	s -	s	0.3200	1	\$ 0.32	\$	0.32				250	\$ -	-S	0.32	-100.00%			250 \$	s -	s		l
					*				*	1						*	Ť						•	*		l
Deferral / Variance Accounts	per kWh					Ш.																				l
Balances (excluding Global				250	\$ -	-\$	0.0015	250	-\$ 0.38	-\$	0.38				250	\$ -	\$	0.38	-100.00%			250	\$ -	\$	-	1
Adj.) - NON-WMP				250	s -			250	s -	•					250	s -	•	_				250 \$	s .		_	l
Low Voltage Service Charge	per kWh	s o	0.00006		\$ 0.02	s	0.00007	258	\$ 0.02	\$	0.00	16.41%	\$	0.00007		\$ 0.02	s	-	0.00%		\$ 0.00007	258		s	-	0.00%
Line Losses on Cost of Power	por KVVII		0.1021		\$ 0.91	\$		8	\$ 0.86	-\$	0.06	-6.42%	\$	0.1021		\$ 0.86	\$	-	0.00%		\$ 0.1021	8 9		\$	-	0.00%
Smart Meter Entity Charge	Monthly	\$	0.7900	1	\$ 0.79	\$	0.7900	1	\$ 0.79	\$	-	0.00%	\$	0.7900	1	\$ 0.79	\$	-	0.00%	L	\$ 0.7900	1 9	\$ 0.79	\$		0.00%
Sub-Total B - Distribution					\$ 17.24				\$ 19.18	\$	1.94	11.25%				\$ 22.02	\$	2.84	14.80%			\$	\$ 24.76	\$	2.74	12.44%
(includes Sub-Total A) RTSR - Network	per kWh	S	0.0077	259	\$ 1.99	\$	0.0077	258	\$ 1.99	-\$	0.00	-0.22%	\$	0.0077	258	\$ 1.99	s		0.00%	- 1	\$ 0.0077	258 3	\$ 1.99	s		0.00%
RTSR - Line and	per kWh		0.0042		\$ 1.09	0	0.0042	258	1	-\$	0.00	-0.22%	\$	0.0042		\$ 1.09	s	-	0.00%		\$ 0.0042	258				0.00%
Transformation Connection	perkwn	à	0.0042	259	\$ 1.09	Ф	0.0042	256	\$ 1.09	-ф	0.00	-0.22%	Þ	0.0042	200	\$ 1.09	a		0.00%	Ľ	\$ 0.0042	200	\$ 1.09	a a	-	0.00%
Sub-Total C - Delivery					\$ 20.32				\$ 22.25	\$	1.93	9.51%				\$ 25.09	\$	2.84	12.76%			1	\$ 27.83	\$	2.74	10.92%
(including Sub-Total B) Wholesale Market Service	per kWh	9	0.0044			0	0.0044						2	0.0044						-	\$ 0.0044			1 H		
Charge (WMSC)	perkwii	٠	0.0044	259	\$ 1.14	Φ	0.0044	258	\$ 1.14	-\$	0.00	-0.22%	φ	0.0044	258	\$ 1.14	\$	-	0.00%	- 1	\$ 0.0044	258	\$ 1.14	\$	-	0.00%
Rural and Remote Rate	per kWh	\$	0.0013	259	\$ 0.34	\$	0.0013	258	\$ 0.34	-\$	0.00	-0.22%	\$	0.0013	258	\$ 0.34	s	_	0.00%		\$ 0.0013	258	\$ 0.34			0.00%
Protection (RRRP)		_				Ш.		200		1	0.00						_ I '							"		
Standard Supply Service Charge	Monthly		0.2500		\$ 0.25 \$ 1.74	\$	0.2000	1 250	\$ 0.25 \$ 1.74	\$	-	0.00%	\$	0.2500		\$ 0.25 \$ 1.74	\$	-	0.00% 0.00%		\$ 0.2500 \$ 0.0069	1 S 250 S		\$	-	0.00%
Debt Retirement Charge (DRC) TOU - Off Peak			0.0069		\$ 12.80	\$	0.0069	160	\$ 1.74	\$		0.00%	\$	0.0069		\$ 12.80	ŝ	- :	0.00%		\$ 0.0069 \$ 0.0800	160		\$	-	0.00%
TOU - Mid Peak		\$	0.1220	45	\$ 5.49	\$	0.1220	45	\$ 5.49	\$	-	0.00%	\$	0.1220	45	\$ 5.49	\$	-	0.00%		\$ 0.1220	45	\$ 5.49	\$	-	0.00%
TOU - On Peak			0.1610		\$ 7.25	\$		45		\$	-	0.00%	\$	0.1610		\$ 7.25	\$	-	0.00%		\$ 0.1610	45		\$	-	0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2			0.0940		\$ 23.50 \$ -	\$	0.0940 0.1100	250 0		\$	-	0.00%	\$	0.0940		\$ 23.50 \$ -	\$	-	0.00%		\$ 0.0940 \$ 0.1100	250 \$		\$	-	0.00%
		3	0.1100	0	•	\$	0.1100	0		Þ	_		3	0.1100	Ŭ	Ť .	l ş				a 0.1100	0 3	Ψ	1 13	_	
Total Bill on TOU (before Taxe	s)				\$ 49.32				\$ 51.25	\$	1.93	3.91%				\$ 54.09	\$	2.84	5.54%			. !	\$ 56.83	\$	2.74	5.07%
HST Total Bill (including HST)			13%		\$ 6.41 \$ 55.73		13%		\$ 6.66 \$ 57.91	\$	0.25 2.18	3.91% 3.91%		13%		\$ 7.03 \$ 61.12	\$ \$	0.37 3.21	5.54% 5.54%		13%	3	Ψ	\$	0.36 3.10	5.07% 5.07%
Ontario Clean Energy Ben	ofit 1				-\$ 5.57				-\$ 5.79	- <b>\$</b>	0.22	3.95%				-\$ 6.11	-\$	0.32	5.53%			3		- <u>\$</u>	0.31	5.07%
Total Bill on TOU (including O					\$ 50.16				\$ 52.12	\$	1.96	3.91%				\$ 55.01	s	2.89	5.54%				\$ 57.79	\$	2.79	5.07%
										-	1.93	4.08%				\$ 52.05	-		5,77%	-		=	\$ 54.79		2.74	5.26%
Total Bill on RPP (before Taxe HST	S)		13%		<b>\$ 47.28</b> \$ 6.15		13%		\$ 49.21 \$ 6.40	\$	1.93 0.25	<b>4.08%</b> 4.08%		13%		\$ <b>52.05</b> \$ 6.77	\$	2.84 0.37	<b>5.77%</b> 5.77%		13%	3		\$  \$	0.36	5.26% 5.26%
Total Bill (including HST)		1	.0,0		\$ 53.43		.570		\$ 55.61	\$	2.18	4.08%		.070		\$ 58.82	\$	3.21	5.77%		.570	3		\$	3.10	5.26%
Ontario Clean Energy Ben	efit 1		l		-\$ 5.34				-\$ 5.56	-\$	0.22	4.12%			J.	-\$ 5.88	-\$	0.32	5.76%			4	\$ 6.19	-\$	0.31	5.27%
Total Bill on RPP (including O					\$ 48.09				\$ 50.05	\$	1.96	4.08%				\$ 52.94	\$	2.89	5.77%				\$ 55.72	\$	2.79	5.26%
																				=						
Loss Factor (%)		3	3.5800%				3.3500%							3.3500%							3.3500%	i				
																				_						

2016 Hydro Ottawa Limited Electricity Distribution Rate Application

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 250 kWh May 1 - Octobe

		Curre	nt Board-Ap	proved	7 1	20	19 Propos	sed	1	lmi	pact 201	9 vs 2018	Г		202	20 Propos	ed			Impact	2020	vs 2019
	Charge	Rate	Volume	Charge		Rate	Volume		1				Ī	R	ate	Volume		harge				
	Unit	(\$)		(\$)		(\$)		(\$)			nange	% Change	L		\$)			(\$)		\$ Chang		% Change
Monthly Service Charge	Monthly	\$ 9.670	1	\$ 9.67		\$ 24.4100	1	\$ 24.41		\$	3.94	19.25%		\$ 2	B.0100	1	\$	28.01	\$	3	.60	14.75%
Smart Meter Rate Adder			1	\$ -			1	\$ -		\$	-					1	\$	-	\$		.	
			1 1	\$ -			1	\$ -		\$	-					1	\$	-	\$			
			1	\$ - \$ -			1	\$ - \$ -		\$	-					1	\$	-	\$		.	
				\$ - \$ -				\$ -			-					,	\$	-	95			
Distribution Volumetric Rate	per kWh	\$ 0.023	4 250			\$ 0.0054	250			\$ -\$	1.28	-48.57%				250	\$	-	-9		.35	-100.00%
Smart Meter Disposition Rider	perkwn	\$ 0.023	250			\$ 0.0054	250			S	-	-40.37 /6		\$	-	250	\$	-	9			-100.0076
LRAM & SSM Rate Rider	per kWh	s -	250			s -	250			\$				\$		250	\$		9			
LIVAINI & SSINI Nate Ridel	pei kwiii	•	250	\$ -		9 -	250			s	-			9	-	250	\$		9			
			250	s -			250			s	-					250	\$		9			
			250	š -			250			š	_					250	\$	-	9		.	
			250	š -			250			š						250	\$	_	Š		.	
			250	š -			250			Š	_					250	\$	-	9		.	
			250	š -			250			š	_					250	\$	-	Š		.	
			250	\$ -			250	\$ -		\$	-					250	\$	-	Ś		.	
Sub-Total A (excluding pass th	rough)			\$ 15.52				\$ 25.76	1	\$	2.67	11.54%	Ī				\$	28.01	\$	. 2	.25	8.73%
Deferral/Variance Account	per kWh	\$ -							1												T	
Disposition Rate Rider Group 1			250	\$ -			250	\$ -	1	\$	-					250	\$	-	\$	;	. [	
Deferral/Variance Account	Monthly																					
Disposition Rate Rider Group 2			250	\$ -			250	\$ -		\$	-					250	\$	-	\$	;	.	
Deferral / Variance Accounts	per kWh							_		_									١.			
Balances (excluding Global			250	\$ -			250	\$ -		\$	-					250	\$	-	\$	•	.	
Adj.) - NON-WMP								_		_									١.			
			250				250			\$	-					250	\$	-	\$		.	
Low Voltage Service Charge	per kWh	\$ 0.0000		\$ 0.02 \$ 0.91		\$ 0.00007 \$ 0.1021	258 8	\$ 0.02 \$ 0.86		\$	-	0.00%			00007	258 8	\$	0.02	93			0.00% 0.00%
Line Losses on Cost of Power	Managha	\$ 0.102 \$ 0.790		\$ 0.91		\$ 0.1021 \$ 0.7900	0	\$ 0.00		S	-	0.00%				1	\$	0.86	9			0.00%
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$ 0.790	,		-	\$ 0.7900	_			-	-		-	3	0.7900	_	-				-	
(includes Sub-Total A)				\$ 17.24				\$ 27.42		\$	2.67	10.76%					\$	29.67	\$	. 2	.25	8.20%
RTSR - Network	per kWh	\$ 0.007	7 259	\$ 1.99	=	\$ 0.0077	258	\$ 1.99	1	\$	-	0.00%	-	\$	0.0077	258	\$	1.99	\$		- 1	0.00%
RTSR - Line and	•																-					
Transformation Connection	per kWh	\$ 0.004	2 259	\$ 1.09		\$ 0.0042	258	\$ 1.09		\$	-	0.00%		\$	0.0042	258	\$	1.09	\$	•	.	0.00%
Sub-Total C - Delivery				\$ 20.32				\$ 30.50		s	2.67	9.57%					s	32.75	\$		.25	7.38%
(including Sub-Total B)				\$ 20.32				\$ 30.50		ð	2.07	9.57%					Þ	32.75	*	, 2	.25	7.36%
Wholesale Market Service	per kWh	\$ 0.004	4 259	\$ 1.14		\$ 0.0044	258	\$ 1.14		\$	_	0.00%		\$	0.0044	258	\$	1.14	\$		.	0.00%
Charge (WMSC)			255	¥ 1.14			200	Ψ 1.15			-	0.0070				200	Ψ	1.14	4			0.0070
Rural and Remote Rate	per kWh	\$ 0.001	259	\$ 0.34		\$ 0.0013	258	\$ 0.34		s	_	0.00%		\$	0.0013	258	\$	0.34	9	:	.	0.00%
Protection (RRRP)				1																		
Standard Supply Service Charge	Monthly	\$ 0.250		\$ 0.25		\$ 0.2500	1			\$	-	0.00%			0.2500	1	\$	0.25	\$		.	0.00%
Debt Retirement Charge (DRC)		\$ 0.006				\$ 0.0069	250			\$	-	0.00%			0.0069		\$	1.74	\$			0.00%
TOU - Off Peak		\$ 0.080				\$ 0.0800	160		1	\$	-	0.00%			0.0800		\$ 6	12.80	93			0.00%
TOU - Mid Peak TOU - On Peak		\$ 0.122				\$ 0.1220	45 45		1	\$	-	0.00% 0.00%			0.1220	45 45	\$	5.49 7.25	99		.	0.00% 0.00%
Energy - RPP - Tier 1		\$ 0.161 \$ 0.094				\$ 0.1610	250			\$	-	0.00%			0.1610	250		23.50	9		.	0.00%
Energy - RPP - Her 1 Energy - RPP - Tier 2		\$ 0.094				\$ 0.0940 \$ 0.1100	250			9	-	0.00%			0.0940	250		23.50	9		.	0.00%
Energy - RPP - Hel Z		U.110 و	, 0	ų -	1 1	ψ U.1100	U	Ψ -	_	ې	_		-	ي	0.1100	U	9		1.4			
Total Bill on TOU (before Taxes	5)			\$ 49.32	_			\$ 59.49		\$	2.67	4.69%					\$	61.74	\$	. 2	.25	3.78%
HST		13	%	\$ 6.41		13%		\$ 7.73	1	\$	0.35	4.69%			13%		\$	8.03	\$		.29	3.78%
Total Bill (including HST)			1	\$ 55.73				\$ 67.22	1	\$	3.01	4.69%					\$	69.77	\$		.54	3.78%
Ontario Clean Energy Bene	efit 1			-\$ 5.57				-\$ 6.72		-\$	0.30	4.67%					-\$	6.98	-\$	0	.26	3.87%
Total Bill on TOU (including OC				\$ 50.16				\$ 60.50		\$	2.71	4.69%					\$	62.79	ş	2	.28	3.77%
				\$ 47.28				¢ 57 10	F		2.67	4.0007	Į					E0 74			25	2.022/
Total Bill on RPP (before Taxes	3)			\$ 47.28 \$ 6.15		400/		\$ 57.46 \$ 7.47	1	\$ S	2.67 0.35	4.86% 4.86%			4201		<b>\$</b>	<b>59.71</b> 7.76	\$		. <b>25</b> .29	3.92% 3.92%
HST		13	70	\$ 53.43		13%		\$ 64.93	1	\$		4.86%			13%		\$		9		.54	3.92%
Total Bill (including HST)	m. 1		1	\$ 53.43 -\$ 5.34				\$ 64.93 -\$ 6.49	1	٥	3.01 0.30	4.86% 4.85%					9	67.47	-9		.26	3.92% 4.01%
Ontario Clean Energy Bene										-5			L				-5	6.75	-5		-	
Total Bill on RPP (including OC	ER)			\$ 48.09				\$ 58.44		\$	2.71	4.87%	Ŀ				\$	60.72	\$	. 2	.28	3.91%
													-									
Loss Factor (%)		3.5800	%			3.3500%								3	3500%							
													_									

Customer Class: Residential

	Consumption	n 500	kWh 🖲	May 1 - October 3	Nov	ember 1 - April 3	0 (Select this radio	button for	application	s filed after Oct 31)										
			t Board-App	roved		016 Propose		lm	pact 20°	16 vs 2015		017 Proposed		Impact 2	017 vs 2016		2018 Proposi		Impact 2	018 vs 2017
	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	6.04	nange	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.6700	1	\$ 9.67	\$ 12.9600	1	\$ 12.96	\$	3.29	34.02%	\$ 16.5800	1 \$	16.58	\$ 3.62	27.93%	\$ 20.4700	1	\$ 20.47	\$ 3.89	
Smart Meter Rate Adder				\$ -		1	\$ -	\$	-			1 \$	-	\$ -			1	\$ -	\$ -	
				\$ - \$ -		1	\$ - \$ -	\$	-			1 \$ 1 \$	-	\$ -			1	\$ - \$ -	\$ -	
				\$ -			\$ -	Š				1 \$		\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$	-			1 \$	-	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0234	500		\$ 0.0193		\$ 9.65	-\$	2.05	-17.52%	\$ 0.0151	500 \$	7.55	-\$ 2.10	-21.76%	\$ 0.0105	500		-\$ 2.30	-30.46%
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kWh	s -	500 500		-\$ 0.00002	500 500	\$ - -\$ 0.01	\$ -S	0.01		œ.	500 \$ 500 \$	-	\$ -	-100.00%	s -	500 500		\$ - \$ -	
ERAW & SSW Rate Rider	pei kwii	•		\$ -	Ψ 0.00002		\$ -	s	-		\$ -	500 \$	-	\$ -	-100.0070	3 -	500		s -	
			500	\$ -		500	\$ -	\$	-			500 \$	-	\$ -			500	\$ -	\$ -	
				\$ - \$ -		500 500	\$ - \$ -	\$	-			500 \$ 500 \$	-	\$ -			500 500		\$ -	
				\$ -		500	\$ -	s				500 \$		\$ -			500		s -	
			500	\$ -		500	\$ -	\$	-			500 \$	-	\$ -			500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$				500 \$	-	\$ - \$ 1.53			500		\$ -	
Sub-Total A (excluding pass to Deferral/Variance Account	per kWh	۹ .		\$ 21.37			\$ 22.60	\$	1.23	5.76%		\$	24.13	\$ 1.53	6.77%			\$ 25.72	\$ 1.59	6.59%
Disposition Rate Rider Group 1	perkwii	• -	500	\$ -	-\$ 0.0008	500	-\$ 0.41	-\$	0.41			500 \$	-	\$ 0.41	-100.00%		500	\$ -	\$ -	
Deferral/Variance Account Disposition Rate Rider Group 2	Monthly		500	\$ -	\$ 0.3200	ا ا	\$ 0.32	s	0.32			500 \$	_	-\$ 0.32	-100.00%		500	s -	s -	
Disposition Rate Rider Group 2			500	\$ -	\$ 0.3200	' '	φ U.32	٥	0.32			500 \$	-	-\$ U.32	-100.00%		500	\$ -	3 -	
Deferral / Variance Accounts	per kWh																			
Balances (excluding Global			500	\$ -	-\$ 0.0015	500	-\$ 0.75	-\$	0.75			500 \$	-	\$ 0.75	-100.00%		500	\$ -	\$ -	
Adj.) - NON-WMP			500	s -		500	s -	•				500 \$	_	e .			500	¢ -	۹ .	
Low Voltage Service Charge	per kWh	\$ 0.00006		\$ 0.03	\$ 0.00007		\$ 0.04	s	0.01	16.41%	\$ 0.00007	517 \$	0.04	\$ -	0.00%	\$ 0.00007	517	\$ 0.04	\$ -	0.00%
Line Losses on Cost of Power		\$ 0.1021		\$ 1.83	\$ 0.1021		\$ 1.71	-\$	0.12	-6.42%	\$ 0.1021	17 \$		\$ -	0.00%	\$ 0.1021	17	\$ 1.71	\$ -	0.00%
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	4	\$ 0.7900	1	\$ 0.79	\$	-	0.00%	\$ 0.7900	1 \$	0.79	\$ -	0.00%	\$ 0.7900	1	Ψ 0.70	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 24.02			\$ 24.29	\$	0.27	1.12%		\$	26.67	\$ 2.38	9.79%			\$ 28.26	\$ 1.59	5.96%
RTSR - Network	per kWh	\$ 0.0077	518	\$ 3.99	\$ 0.0077	517	\$ 3.98	-\$	0.01	-0.22%	\$ 0.0077	517 \$	3.98	\$ -	0.00%	\$ 0.0077	517	\$ 3.98	\$ -	0.00%
RTSR - Line and	per kWh	\$ 0.0042	518	\$ 2.18	\$ 0.0042	517	\$ 2.17	-\$	0.00	-0.22%	\$ 0.0042	517 \$	2.17	\$ -	0.00%	\$ 0.0042	517	\$ 2.17	s -	0.00%
Transformation Connection Sub-Total C - Delivery																-				
(including Sub-Total B)				\$ 30.18			\$ 30.44	\$	0.26	0.85%		\$	32.82	\$ 2.38	7.81%			\$ 34.41	\$ 1.59	4.85%
Wholesale Market Service	per kWh	\$ 0.0044	518	\$ 2.28	\$ 0.0044	517	\$ 2.27	-S	0.01	-0.22%	\$ 0.0044	517 \$	2.27	s -	0.00%	\$ 0.0044	517	\$ 2.27	s -	0.00%
Charge (WMSC)	per kWh	\$ 0.0013			\$ 0.0013			1			¢ 0.0043			Ť		e 0.0042			1	
Rural and Remote Rate Protection (RRRP)	perkwn	\$ 0.0013	518	\$ 0.67	\$ 0.0013	517	\$ 0.67	-\$	0.00	-0.22%	\$ 0.0013	517 \$	0.67	\$ -	0.00%	\$ 0.0013	517	\$ 0.67	\$ -	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500		\$ 0.25	\$ 0.2500	1	\$ 0.25	\$	-	0.00%	\$ 0.2500	1 \$	0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0069	500		\$ 0.0069		\$ 3.47	\$	-	0.00%	\$ 0.0069	500 \$		\$ -	0.00%	\$ 0.0069	500		\$ -	0.00%
TOU - Off Peak TOU - Mid Peak		\$ 0.0800 \$ 0.1220	320 90		\$ 0.0800 \$ 0.1220		\$ 25.60 \$ 10.98	S	-	0.00%	\$ 0.0800 \$ 0.1220	320 \$ 90 \$	25.60 10.98	\$ - \$ -	0.00%	\$ 0.0800 \$ 0.1220	320 90		s -	0.00% 0.00%
TOU - On Peak		\$ 0.1610		\$ 14.49	\$ 0.1610		\$ 14.49	\$	-	0.00%	\$ 0.1610	90 \$	14.49	\$ -	0.00%	\$ 0.1610	90		\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0940		\$ 47.00	\$ 0.0940		\$ 47.00	\$	-	0.00%	\$ 0.0940	500 \$	47.00	\$ -	0.00%	\$ 0.0940	500		\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.1100	0	\$ -	\$ 0.1100	0	\$ -	\$	-		\$ 0.1100	0 \$	-	\$ -		\$ 0.1100	0	\$ -	\$ -	
Total Bill on TOU (before Taxe	s)			\$ 87.92			\$ 88.17	\$	0.25	0.28%		\$	90.55	\$ 2.38	2.70%			\$ 92.14	\$ 1.59	
HST		13%		\$ 11.43 \$ 99.35	13%		\$ 11.46 \$ 99.64	\$ \$	0.03 0.28	0.28% 0.28%	13%	\$	11.77 102.32	\$ 0.31 \$ 2.69	2.70% 2.70%	13%	5	\$ 11.98 \$ 104.12	\$ 0.2° \$ 1.80	
Total Bill (including HST)  Ontario Clean Energy Ben	ofit 1			-\$ 9.94			-\$ 9.96	-\$	0.28	0.20%		-\$	102.32	-\$ 0.27	2.71%			-\$ 104.12	-\$ 0.18	
Total Bill on TOU (including O				\$ 89.41			\$ 89.68	\$	0.26	0.29%		\$	92.09	\$ 2.42	2.69%			\$ 93.71	\$ 1.62	
				\$ 83.85	<del></del>		\$ 84.10	16	0.25	0.30%			86.48	\$ 2.38	2.83%			\$ 88.07	\$ 1.59	
Total Bill on RPP (before Taxe HST	8)	13%		\$ 83.85 \$ 10.90	13%		\$ 10.93	\$	0.25	0.30%	13%	\$	11.24	\$ 0.31	2.83%	13%		\$ 88.07 \$ 11.45	\$ 0.2	
Total Bill (including HST)		10%		\$ 94.76	1070		\$ 95.04	\$	0.28	0.30%	.070	\$		\$ 2.69	2.83%	1		\$ 99.52	\$ 1.80	
Ontario Clean Energy Ben				-\$ 9.48			-\$ 9.50	-\$	0.02	0.21%		-\$		-\$ 0.27	2.84%			-\$ 9.95	-\$ 0.18	
Total Bill on RPP (including O	CEB)			\$ 85.28	_		\$ 85.54	\$	0.26	0.31%		\$	87.95	\$ 2.42	2.83%			\$ 89.57	\$ 1.62	1.84%
Loss Factor (%)		3.5800%	j		3.3500%	J					3.3500%					3.3500%	5			

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 500 kWh May 1 - October

													_		
	Charge	Rate	nt Board-Ap Volume	Charge	Rate	019 Propose Volume	Charge	Impac	t 2019 vs 2018	Rate	Volume	ed Charge	In	npact 202	20 vs 2019
	Unit	(\$)	Volume	(\$)	(\$)	Volume	(\$)	\$ Chan	e % Change	(\$)	Volume	(\$)	\$ 0	Change	% Change
Monthly Service Charge	Monthly	\$ 9.6700	1	\$ 9.67	\$ 24.4100	1	\$ 24.41	\$ 3	94 19.25%	\$ 28.0100	1	\$ 28.01	\$	3.60	14.75%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$			1	\$ -	\$	-	
			1	\$ -		1	\$ -	\$			1	\$ -	\$	-	
			1	\$ -		1	\$ -	\$			1	\$ -	\$	-	
			1	\$ -		1	\$ -	\$			1	\$ -	\$	-	
			1 500	\$ -		1	\$ -	\$			1 500	\$ -	\$		400 000/
Distribution Volumetric Rate	per kWh	\$ 0.0234	500 500	\$ 11.70 \$ -	\$ 0.0054		\$ 2.70 \$ -		55 -48.57%	\$ -	500 500	\$ -	-\$ \$	2.70	-100.00%
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kWh	s -	500		s -		\$ -	\$		s -	500	\$ - \$ -	\$	-	
LRAIVI & SSIVI Rate Ridel	perkwn	5 -	500	\$ -	\$ -		\$ -	\$		3 -	500	\$ -	\$		
			500	\$ -		500	\$ -	\$			500	\$ -	s	-	
			500	š -		500	š -	Š ·			500	\$ -	š	-	
			500	\$ -		500	\$ -	\$			500	\$ -	\$	-	
			500	\$ -		500	\$ -	\$			500	\$ -	\$	-	
			500	\$ -			\$ -	\$			500	\$ -	\$	-	
			500			500	\$ -	\$			500	\$ -	\$	-	
Sub-Total A (excluding pass the				\$ 21.37			\$ 27.11	\$ 1	39 5.40%	<b>—</b>		\$ 28.01	\$	0.90	3.32%
Deferral/Variance Account	per kWh	\$ -	500			500	\$ -	\$			500		s		
Disposition Rate Rider Group 1			500	\$ -		500	\$ -	\$			500	\$ -	٥	-	
Deferral/Variance Account	Monthly														
Disposition Rate Rider Group 2	Worthly		500	s -		500	s -	\$			500	s -	s	_	
Disposition Nate Nider Group 2			300	Ψ -		300	Ψ -	Ψ			300	Ψ -			
Deferral / Variance Accounts	per kWh														
Balances (excluding Global	perkviii		500	\$ -		500	\$ -	\$			500	\$ -	s	-	
Adj.) - NON-WMP				*			*	*				Ť	1		
			500	\$ -		500	\$ -	\$			500	\$ -	\$	-	
Low Voltage Service Charge	per kWh	\$ 0.00006	518	\$ 0.03	\$ 0.00007	517	\$ 0.04	\$	0.00%	\$ 0.00007	517	\$ 0.04	\$	-	0.00%
Line Losses on Cost of Power		\$ 0.1021	18	\$ 1.83	\$ 0.1021	17	\$ 1.71	\$	0.00%	\$ 0.1021	17	\$ 1.71	\$	-	0.00%
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$	0.00%	\$ 0.7900	1	\$ 0.79	\$	-	0.00%
Sub-Total B - Distribution				\$ 24.02			\$ 29.65	\$ 1	39 4.92%			\$ 30.55	\$	0.90	3.04%
(includes Sub-Total A)		6 0.0077	540	1	Φ 0.0077	547				6 00077	547				
RTSR - Network RTSR - Line and	per kWh	\$ 0.0077	518	\$ 3.99	\$ 0.0077	517	\$ 3.98	\$	0.00%	\$ 0.0077	517	\$ 3.98	\$	-	0.00%
Transformation Connection	per kWh	\$ 0.0042	518	\$ 2.18	\$ 0.0042	517	\$ 2.17	\$	0.00%	\$ 0.0042	517	\$ 2.17	\$	-	0.00%
Sub-Total C - Delivery															
(including Sub-Total B)				\$ 30.18			\$ 35.80	\$ 1	39 4.04%	· I		\$ 36.70	\$	0.90	2.51%
Wholesale Market Service	per kWh	\$ 0.0044			\$ 0.0044			_		\$ 0.0044			_		
Charge (WMSC)		•	518	\$ 2.28	• • • • • • • • • • • • • • • • • • • •	517	\$ 2.27	\$	0.00%	1 1	517	\$ 2.27	\$	-	0.00%
Rural and Remote Rate	per kWh	\$ 0.0013	518	\$ 0.67	\$ 0.0013	517	\$ 0.67	s	0.00%	\$ 0.0013	517	\$ 0.67	s		0.00%
Protection (RRRP)			516	l '		517				1	517		٥	-	
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$	0.00%	\$ 0.2500	1	\$ 0.25	\$	-	0.00%
Debt Retirement Charge (DRC)		\$ 0.0069	500		\$ 0.0069		\$ 3.47	\$		\$ 0.0069	500		\$	-	0.00%
TOU - Off Peak		\$ 0.0800	320		\$ 0.0800		\$ 25.60	\$	0.007	\$ 0.0800	320	\$ 25.60	\$	-	0.00%
TOU - Mid Peak		\$ 0.1220	90		\$ 0.1220		\$ 10.98	\$	0.007	\$ 0.1220	90	\$ 10.98	\$	-	0.00%
TOU - On Peak		\$ 0.1610	90 500		\$ 0.1610		\$ 14.49 \$ 47.00	\$	0.00%	\$ 0.1610	90 500	\$ 14.49 \$ 47.00	\$	-	0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$ 0.0940 \$ 0.1100		\$ 47.00	\$ 0.0940 \$ 0.1100		\$ 47.00 \$ -	\$	0.00%	\$ 0.0940 \$ 0.1100	0		\$	-	0.00%
Energy - RPP - Her 2		\$ 0.1100	U	\$ -	\$ 0.1100	U	<b>\$</b> -	\$		\$ 0.1100	0	<b>5</b> -	ı ş		
Total Bill on TOU (before Taxe	s)			\$ 87.92			\$ 93.53	\$ 1	39 1.51%	1		\$ 94.43	\$	0.90	0.96%
HST		13%	,	\$ 11.43	13%		\$ 12.16		18 1.51%	13%	,	\$ 12.28	\$	0.12	0.96%
Total Bill (including HST)				\$ 99.35			\$ 105.69		57 1.51%	·I I		\$ 106.71	\$	1.02	0.96%
Ontario Clean Energy Ben	efit 1			-\$ 9.94			-\$ 10.57		16 1.54%	ol I		-\$ 10.67	-\$	0.10	0.95%
Total Bill on TOU (including O	CEB)			\$ 89.41			\$ 95.12	\$ 1	41 1.51%			\$ 96.04	\$	0.92	0.96%
Total Bill on RPP (before Taxe	c)	1		\$ 83.85			\$ 89,46	Ī\$ 1	39 1.58%			\$ 90.36	I s	0.90	1.01%
HST	9)	13%	.l	\$ 10.90	13%		\$ 11.63		18 1.58%	13%	J	\$ 90.36	Š	0.90	1.01%
Total Bill (including HST)		13/6	1	\$ 94.76	1370	l	\$ 101.09		57 1.58%	] ]	Ί	\$ 102.11	\$	1.02	1.01%
Ontario Clean Energy Ben	ofit 1		1	-\$ 9.48			-\$ 10.11		16 1.61%	1 1		-\$ 10.21	-\$	0.10	0.99%
Total Bill on RPP (including Of				\$ 85.28			\$ 90.98		41 1.57%			\$ 91.90	s	0.92	1.01%
. C.C. Dill Oll Ki i (ilicidaling Ol				\$ 03.E0			\$ 30.36	Ψ 1	1.57 /			\$ 51.90	Ť	0.32	1.0176
Loss Factor (%)		3.5800%			3.3500%	l				3.3500%	)				

Customer Class: Residential

TOU / non-TOU:

TOU

Consumption 800 kWh May 1 - October 31 O November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Consumption	800	kWh 🖲	May 1 - October 31	O NOW	ember i - April 30	(Select this radio bu	tion for applicati	ons filed after Oct 31)													
		Current Bo	ard-Approve	d		2016 Propose	d	Impact	2016 vs 2015		20	017 Proposed		Ir	mpact 20	17 vs 2016		20	018 Proposed		Impac	t 2018 vs 2017
		Rate	Volume	Charge	Rate	Volume	Charge			Rat	ate		Charge				Rat	е	Volume	Charge		
	Charge Unit	(\$)		(\$)	(\$)		(\$)	\$ Change	% Change	(\$		4.6	(\$)	\$ C	hange	% Change	(\$)		1 5	(\$)	\$ Chang	
Monthly Service Charge Smart Meter Rate Adder	Monthly	\$ 9.6700		\$ 9.67 \$ -	\$ 12.9600	1	\$ 12.96 \$ -	\$ 3.2	9 34.02%	\$ 16.	.5800	1 \$	16.58	9	3.62	27.93%	\$ 20.4	1700	1 3	20.47	\$ 3	.89 23.46%
Smart Weter Rate Adder				\$ -			s -	\$ -				1 \$		Š					1 5		s	
				\$ -		1		\$ -				1 \$		Š					1 \$	-	\$	
			1	\$ -		1	\$ -	\$ -				1 \$	-	\$	-				1 \$	-	\$	
				\$ -		1	\$ -	\$ -				1 \$	-	\$	-				1 \$	-	\$	
Distribution Volumetric Rate	per kWh	\$ 0.0234	800	\$ 18.72	\$ 0.0193	800	\$ 15.44	-\$ 3.2	8 -17.52%	\$ 0.0	.0151	800 \$	12.08	-\$	3.36	-21.76%	\$ 0.0	105	800 \$			.68 -30.46%
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kWh			\$ - \$ -	-\$ 0.00002	800 800 -	\$ 0.02	-\$ 0.0	,			800 \$ 800 \$	: 1	\$	0.02	-100.00%	s		800 \$ 800 \$		\$	
LRAM & SSM Rate Rider	perkvvn	•		s -	-\$ 0.00002		\$ 0.02	\$ -	2	3	-	800 \$		Š	0.02	- 100.00%	3	-	800 \$		s	
				s -		800	s -	\$ -				800 \$		Š					800 \$	,	s	
				\$ -		800	\$ -	\$ -				800 \$	-	\$	-				800 \$	-	\$	
			800	\$ -		800	\$ -	\$ -				800 \$	-	\$	-				800 \$	-	\$	
				\$ -		800	s -	\$ -				800 \$		\$	-				800 \$		\$	
			800 800	\$ -		800 800	\$ -	\$ -				800 \$ 800 \$	-	\$	-				800 \$ 800 \$	-	\$	
Sub-Total A (excluding pass the	rough)			\$ 28.39			\$ 28.38	-\$ 0.0	1 -0.02%			\$	28.66	\$	0.28	0.97%			8	28.87	\$ 0	.21 0.73%
Deferral/Variance Account	per kWh	\$ -									i											
Disposition Rate Rider Group 1			800	\$ -	-\$ 0.0008	800 -	\$ 0.66	-\$ 0.6	6			800 \$	-	\$	0.66	-100.00%			800 \$	-	\$	
Deferrel@/erience Assount	Monthly																					
Deferral/Variance Account Disposition Rate Rider Group 2	Monthly		800	s -	\$ 0.3200	1	\$ 0.32	\$ 0.3	2			800 \$		-s	0.32	-100.00%			800 \$		s	
Disposition read reads Group 2				*		1			-					1						1	1	
Deferral / Variance Accounts	per kWh																					
Balances (excluding Global Adj.)			800	\$ -	-\$ 0.0015	800 -	\$ 1.21	-\$ 1.2	11			800 \$		\$	1.21	-100.00%			800 \$	-	\$	
NON-WMP																				.		
Low Voltage Service Charge	per kWh	\$ 0.00006		\$ - \$ 0.05	\$ 0.00007		\$ - \$ 0.06	\$ 0.0	1 16.41%	\$ 0.0	20007	800 \$ 827 \$	0.06	\$		0.00%	\$ 0.00	0007	800 \$ 827 \$		\$	0.00%
Line Losses on Cost of Power	per Kvvii	\$ 0.0000		\$ 2.93	\$ 0.1021		\$ 2.74	-\$ 0.1		\$ 0.0		27 \$	2.74	Š		0.00%		021	27 \$		s	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1		\$ 0.7900	1		\$ -	0.00%	\$ 0.		1 \$	0.79	\$	-	0.00%		900	1 \$		\$	- 0.00%
Sub-Total B - Distribution				\$ 32.16			\$ 30.42	-\$ 1.7	3 -5.39%			•	32.25	s	1.82	6.00%				32.46	\$ 0	.21 0.65%
(includes Sub-Total A)	per kWh	\$ 0.0077			\$ 0.0077	827		-\$ 0.0		\$ 0.0	.0077	827 \$	6.37	•	1.02	0.00%		0077	827 \$			
RTSR - Network RTSR - Line and Transformation	•	•	829				\$ 6.37						6.37	3						0.37	\$	
Connection	per kWh	\$ 0.0042	829	\$ 3.48	\$ 0.0042	827	\$ 3.47	-\$ 0.0	1 -0.22%	\$ 0.0	.0042	827 \$	3.47	\$	-	0.00%	\$ 0.0	0042	827 \$	3.47	\$	- 0.00%
Sub-Total C - Delivery				\$ 42.02			\$ 40.26	-\$ 1.7	6 -4.18%			s	42.08	s	1.82	4.53%				42.29	\$ 0	.21 0.50%
(including Sub-Total B)				\$ 42.02			\$ 40.26	-\$ 1.7	-4.10%			,	42.00	*	1.02	4.33 %			*	42.29	<b>3</b> 0	21 0.30%
Wholesale Market Service	per kWh	\$ 0.0044	829	\$ 3.65	\$ 0.0044	827	\$ 3.64	-\$ 0.0	1 -0.22%	\$ 0.0	.0044	827 \$	3.64	s	-	0.00%	\$ 0.0	0044	827 \$	3.64	\$	- 0.00%
Charge (WMSC) Rural and Remote Rate	per kWh	\$ 0.0013			\$ 0.0013					s 0.0	.0013						\$ 0.0	0013			'	
Protection (RRRP)	per kvvii	\$ 0.0013	829	\$ 1.08	\$ 0.0013	827	\$ 1.07	-\$ 0.0	0 -0.22%	\$ 0.0	.0013	827 \$	1.07	\$	-	0.00%	\$ 0.0	013	827 \$	1.07	\$	- 0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	S 0.:	.2500	1 \$	0.25	\$	-	0.00%	\$ 0.2	2500	1 \$	0.25	\$	- 0.00%
Debt Retirement Charge (DRC)		\$ 0.0069		\$ 5.55	\$ 0.0069		\$ 5.55	\$ -	0.00%		.0069	800 \$	5.55	\$	-	0.00%		0069	800 \$		\$	
TOU - Off Peak		\$ 0.0800		\$ 40.96	\$ 0.0800	512		\$ -	0.00%		.0800	512 \$	40.96	\$	-	0.00%		0800	512 \$		\$	
TOU - Mid Peak TOU - On Peak		\$ 0.1220 \$ 0.1610	144 144	\$ 17.57 \$ 23.18	\$ 0.1220 \$ 0.1610		\$ 17.57 \$ 23.18	\$ - \$ -	0.00%		.1220	144 \$ 144 \$	17.57 23.18	\$ \$		0.00%		1220 1610	144 \$ 144 \$		\$	- 0.00% - 0.00%
Energy - RPP - Tier 1		\$ 0.0940	600		\$ 0.1610	600		\$ -	0.00%		.0940	600 \$	56.40	Š	- 1	0.00%		940	600 \$		Š	
Energy - RPP - Tier 2		\$ 0.1100	200		\$ 0.1100	200	\$ 22.00	\$ -	0.00%		.1100	200 \$	22.00	s	-	0.00%		100	200 \$		\$	- 0.00%
Total Bill on TOU (before Taxes				\$ 134.25			\$ 132.49	-\$ 1.7	7 -1.32%			-	134.31		1.82	1.38%				134.52	16 ^	.21 0.16%
HST HST	,	13%		\$ 134.25 \$ 17.45	13%		\$ 132.49 \$ 17.22	-\$ 1.7 -\$ 0.2			13%	\$	17.46	s	0.24	1.38%		13%	9	17.49		.03 0.16%
Total Bill (including HST)		1370		\$ 151.71	1070		\$ 149.71	-\$ 2.0				\$	151.77	\$	2.06	1.38%		-,5	\$	152.01		.24 0.16%
Ontario Clean Energy Bene	efit 1		4	\$ 15.17		-	\$ 14.97	\$ 0.2	0 -1.32%			-\$	15.18	-\$	0.21	1.40%			-\$	15.20	-\$ 0	.02 0.13%
Total Bill on TOU (including OC	EB)			\$ 136.54			\$ 134.74	-\$ 1.8	0 -1.32%			\$	136.59	\$	1.85	1.37%			\$	136.81	\$ 0	.22 0.16%
Total Bill on RPP (before Taxes	)			\$ 130.94			\$ 129.17	-\$ 1.7	7 -1.35%			s	131.00	\$	1.82	1.41%			9	131.21	\$ 0	.21 0.16%
HST	•	13%		\$ 17.02	13%		\$ 16.79	-\$ 0.2	3 -1.35%		13%	\$	17.03	\$	0.24	1.41%		13%	Š	17.06	\$ 0	.03 0.16%
Total Bill (including HST)	_			\$ 147.96			\$ 145.97	-\$ 2.0				\$	148.03	\$	2.06	1.41%			\$			.24 0.16%
Ontario Clean Energy Bene				\$ 14.80			\$ 14.60	\$ 0.2				-\$	14.80	-\$	0.20	1.37%			-\$	14.83		.03 0.20%
Total Bill on RPP (including OC	EB)			\$ 133.16			\$ 131.37	-\$ 1.8	0 -1.35%			\$	133.23	\$	1.86	1.42%			\$	133.44	\$ 0	.21 0.16%
			1																			
Loss Factor (%)		3.5800%	l		3.3500%	1				3.3	3500%						3.35	500%				

### Appendix 2-W Bill Impacts

Customer Class: Residential

	Consumption		800	kWh 🖷	May	1 - October 3																	
				ard-Approv						019 Propose				Impact 20	19 vs 2018			2020 Propos				Impact 20	20 vs 2019
			Rate	Volume	•	Charge			ate	Volume	С	Charge					Rate	Volume		Charge			
Monthly Service Charge	Charge Unit Monthly	S	(\$) 9.6700	1	s	(\$) 9.67	- 1	\$ 24	4 4100	1	s	(\$) 24.41	\$	Change 3.94	% Change 19.25%	\$	28.0100	1	\$	(\$) 28.01	9	\$ Change 3.60	% Change 14.75%
Smart Meter Rate Adder	wichting	•	0.0700	1	\$	-			1.1100	1	\$	-	\$	-		1	20.0100	1	\$	-	\$		
				1	\$	-				1	\$	-	\$					1	\$	-	\$	-	
				1	\$	-				1	\$	-	\$	-				1		-	\$		
				1	\$	-					\$	-	\$	-				1		-	\$		
B1 - 11 - 11 - 11 - 11 - 11 - 11 - 11 -		s	0.0234	1 800	\$ \$	18.72		s c	0.0054		\$ \$	4.32	\$	4.08	-48.57%			800	\$		-9	4.32	-100.00%
Distribution Volumetric Rate Smart Meter Disposition Rider	per kWh	\$	0.0234	800	\$	18.72		\$ (	0.0054		s s	4.32	-\$	4.08	-48.57%	\$	-	800	\$		-3	4.32	-100.00%
LRAM & SSM Rate Rider	per kWh	\$		800	Š			s			Š		\$			\$		800		-	9		
Ero un a com rato rato	por Kirii	•		800	Š			•			s		\$			-		800		-	S		
				800	\$	-				800	\$	-	\$					800	\$	-	\$	-	
				800	\$	-					\$	-	\$	-				800	\$	-	\$		
				800	\$	-					\$	-	\$	-				800	\$	-	\$		
				800 800	\$						\$ \$	-	\$					800 800	\$	-	\$		
				800	\$						s s		\$					800			9		
Sub-Total A (excluding pass the	rough)			000	\$	28.39	ŀ				\$	28.73	-\$	0.14	-0.48%			000	\$	28.01	-\$		-2.51%
Deferral/Variance Account	per kWh	\$					Ī				_								I.		Т		
Disposition Rate Rider Group 1				800	\$	-				800	\$	-	\$					800	\$	-	\$	-	
Deferral/Variance Account Disposition Rate Rider Group 2	Monthly			800	\$	-				800	\$	-	\$					800	\$	-	\$	-	
Deferral / Variance Accounts Balances (excluding Global Adj.) · NON-WMP	per kWh			800	\$					800	\$		\$					800	\$	-	\$	-	
NOI4-TVIVII				800	s	-				800	s		s					800	s		9	-	
Low Voltage Service Charge	per kWh	\$	0.00006	829	\$	0.05		\$ 0.	.00007		\$	0.06	\$		0.00%	\$	0.00007		\$	0.06	\$	-	0.00%
Line Losses on Cost of Power		\$	0.1021	29	\$	2.93			0.1021		\$	2.74	\$	-	0.00%	\$			\$	2.74	\$		0.00%
Smart Meter Entity Charge	Monthly	\$	0.7900	1	\$	0.79	-	\$ 0	0.7900	1	\$	0.79	\$		0.00%	\$	0.7900	1	\$	0.79	\$		0.00%
Sub-Total B - Distribution (includes Sub-Total A)					\$	32.16					\$	32.32	-\$	0.14	-0.43%				\$	31.60	-\$	0.72	-2.23%
RTSR - Network	per kWh	\$	0.0077	829	\$	6.38	H	\$ 0	0.0077	827	\$	6.37	\$	-	0.00%	\$	0.0077	827	\$	6.37	ş		0.00%
RTSR - Line and Transformation	per kWh	s	0.0042	829	\$	3.48		\$ 0	0.0042	827	s	3.47	s		0.00%	s	0.0042	827	\$	3.47	S		0.00%
Connection	poi kvvii	Ψ	0.0042	023	Ψ	3.40	L	Ψ (	0.0042	021	Ψ	3.47	Ψ		0.0076	Ψ	0.0042	027	Ψ	3.47	,		0.0070
Sub-Total C - Delivery (including Sub-Total B)					\$	42.02					\$	42.15	-\$	0.14	-0.33%				\$	41.43	-\$	0.72	-1.71%
Wholesale Market Service	per kWh	S	0.0044		_		- 1	s (	0.0044				-			S	0.0044	18	١.		- 1-		
Charge (WMSC)	por Kirii	•	0.0044	829	\$	3.65		•	0.0044	827	\$	3.64	\$	-	0.00%	1	0.0011	827	\$	3.64	\$	-	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0013	829	\$	1.08		\$ 0	0.0013	827	\$	1.07	\$		0.00%	\$	0.0013	827	\$	1.07	\$	-	0.00%
Standard Supply Service Charge	Monthly	\$	0.2500	1	\$	0.25			0.2500		\$	0.25	\$	-	0.00%	S			\$	0.25	\$		0.00%
Debt Retirement Charge (DRC)		\$	0.0069	800	\$	5.55			0.0069		\$	5.55	\$	-	0.00%	\$		800		5.55	\$		0.00%
TOU - Off Peak TOU - Mid Peak		\$	0.0800 0.1220	512 144	\$ \$	40.96 17.57			0.0800 0.1220	512 144		40.96 17.57	\$	- :	0.00%	\$				40.96 17.57	\$		0.00%
TOU - Mid Peak TOU - On Peak		\$	0.1220	144	\$	23.18			0.1220		Š	23.18	\$		0.00%	\$			\$	23.18	\$		0.00%
Energy - RPP - Tier 1		\$	0.0940	600	\$	56.40			0.0940		\$	56.40	\$		0.00%	\$			\$	56.40	\$		0.00%
Energy - RPP - Tier 2		\$	0.1100	200	\$	22.00	L	\$ 0	0.1100	200	\$	22.00	\$		0.00%	\$	0.1100	200	\$	22.00	\$		0.00%
Total Bill on TOU (before Taxes	)				\$	134.25	Ī				\$	134.38	-\$	0.14	-0.10%				\$	133.66	-\$		-0.54%
HST			13%		\$ \$	17.45 151.71			13%		\$ \$	17.47 151.85	-\$ -\$	0.02	-0.10% -0.10%		139	6	\$	17.38 151.04	-9		-0.54% -0.54%
Total Bill (including HST)	es. 1				.s	151.71					-S		-5	0.16	-0.10%				. \$		-3		
Ontario Clean Energy Bene Total Bill on TOU (including OC					S	136.54					S	15.19 136.66	-\$	0.01	-0.07%				-2	15.10 135.94	-9		-0.59% -0.53%
					ð						ð								\$				
Total Bill on RPP (before Taxes HST	)		13%		\$ S	130.94 17.02			13%		\$ S	131.07 17.04	- <b>\$</b> -S	0.14	-0.11% -0.11%		139	6	<b>\$</b>	130.35 16.95	-\$		-0.55% -0.55%
Total Bill (including HST)			10,0		\$	147.96					\$	148.11	-\$	0.16	-0.11%		.0,		\$	147.29	-\$		-0.55%
Ontario Clean Energy Bene	efit 1	1			-\$	14.80					-\$	14.81	\$	0.02	-0.13%				-\$	14.73	\$		-0.54%
Total Bill on RPP (including OC	EB)				\$	133.16					\$	133.30	-\$	0.14	-0.10%	_			\$	132.56	-\$	0.73	-0.55%
Loss Factor (%)			3.5800%				Ī	3.	.3500%								3.3500%	6					

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 1,000 kWh May 1 - October 31

O November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Consumption	1,000	kWh 🖤	May 1 - October 3	I O Nove	mber 1 - April 3	0 (Select this radio b	utton for a	pplications	filed after Oct 31)													
		Currer	t Board-Ap	proved		016 Propos	ed	lm	pact 20	16 vs 2015	2	017 Propos	sed		Impact 201	7 vs 2016		- 2	2018 Propose	ed	Ir	npact 201	18 vs 2017
	Charge	Rate	Volume	Charge	Rate	Volume	Charge				Rate	Volume	Charge					Rate	Volume	Charge			
Monthly Service Charge	Unit Monthly	(\$)		( <b>\$</b> ) \$ 9.67	\$ 12.9600		<b>(\$)</b> \$ 12.96	\$ Ch	hange	% Change 34.02%	(\$)		(\$) \$ 16.58	\$ (	Change 3.62	% Change 27.93%	•	(\$)		(\$) \$ 20.47	\$ C	hange 3.89	% Change 23.46%
Smart Meter Rate Adder	Monthly	\$ 9.6700	1	\$ 9.67	\$ 12.9600	1	\$ 12.96	\$	3.29	34.02%	\$ 16.5800		\$ 10.56	\$	3.02	27.93%	3	20.4700	1	\$ 20.47	S	3.09	23.40%
Official Weter Nate Adder			1	š -		1	\$ -	\$	-			l i	š -	\$	-				i i	š -	s	-	ı
			1	\$ -		1	\$ -	\$	-			1	\$ -	\$	-				1	\$ -	\$	-	
			1	\$ -		1	\$ -	\$	-			1	\$ -	\$	-				1	\$ -	\$	-	ı
			1	\$ -			\$ -	\$	-	.=		1	\$ -	\$	-				1	\$ -	\$	-	
Distribution Volumetric Rate	per kWh	\$ 0.0234	1000 1000	\$ 23.40 \$ -	\$ 0.0193		\$ 19.30 \$ -	-\$	4.10	-17.52%	\$ 0.0151	1000 1000		-\$	4.20	-21.76%	\$	0.0105		\$ 10.50 \$ -	-\$	4.60	-30.46%
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kWh	s -	1000	\$ - \$ -	-\$ 0.00002	1000		-\$	0.02		s -	1000		\$	0.02	-100.00%	s			\$ - \$ -	9	- 1	
ERAW & SSW Rate Rider	perkwii	•		\$ -	-ψ 0.00002		\$ -	\$	- 0.02		Φ -	1000		S .	- 0.02	-100.0070	٠		1000		Š		ı
			1000				\$ -	\$	-			1000		\$	-					\$ -	\$	-	ı
				\$ -		.000	\$ -	\$	-			1000	\$ -	\$	-				.000	\$ -	\$	-	ı
			1000	\$ -		1000	\$ -	\$	-			1000	\$ -	\$	-					\$ -	\$	-	ı
			1000 1000	\$ - \$ -		1000 1000	\$ -	\$	-			1000 1000	\$ -	\$	-					\$ -	\$	-	
			1000	\$ -		1000	\$ -	\$	- 1			1000		1 5					1000	\$ -	3		ı
Sub-Total A (excluding pass t	hrough)		1000	\$ 33.07		1000	\$ 32.24	-\$	0.83	-2.51%		1000	\$ 31.68	-\$	0.56	-1.74%			1000	\$ 30.97	-\$	0.71	-2.24%
Deferral/Variance Account	per kWh	\$ -																					
Disposition Rate Rider Group 1			1000	\$ -	-\$ 0.0008	1000	-\$ 0.83	-\$	0.83			1000	\$ -	\$	0.83	-100.00%			1000	\$ -	\$	-	ı
D-1	Manual L																						ı
Deferral/Variance Account Disposition Rate Rider Group 2	Monthly		1000	s -	\$ 0.3200	1	\$ 0.32	\$	0.32			1000	s -	-\$	0.32	-100.00%			1000	s -	•	_	ı
Disposition Nate Nider Group 2			1000	Ψ -	Ψ 0.3200		ψ 0.52	Ψ	0.02			1000	•	1 - 4	0.52	-100.0070			1000	•	1	-	ı
Deferral / Variance Accounts	per kWh																						ı
Balances (excluding Global	•		1000	\$ -	-\$ 0.0015	1000	-\$ 1.51	-\$	1.51			1000	\$ -	\$	1.51	-100.00%			1000	\$ -	\$	-	ı
Adj.) - NON-WMP				_			_	_					_	11.						_			ı
				\$ -	£ 0.00007		\$ -	\$	-	40.440/	£ 0.00007	1000		\$	-	0.000/		0 00007		\$ -	\$	-	0.000/
Low Voltage Service Charge Line Losses on Cost of Power	per kWh	\$ 0.00006 \$ 0.1021	1,036 36	\$ 0.06 \$ 3.66	\$ 0.00007 \$ 0.1021		\$ 0.07 \$ 3.42	-\$	0.01 0.23	16.41% -6.42%	\$ 0.00007 \$ 0.1021	1,034 34	\$ 0.07 \$ 3.42	\$	-	0.00%		0.00007		\$ 0.07 \$ 3.42	\$	-	0.00% 0.00%
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$	- 0.23	0.00%	\$ 0.7900	1	\$ 0.79	S		0.00%	s	0.7900		\$ 0.79	s		0.00%
Sub-Total B - Distribution	William	0.1000		\$ 37.58	ψ 0.7000		\$ 34.51	-\$	3.07	-8.17%	ψ 0.7000		\$ 35.96	s	1.46	4.22%		0.7000	i	\$ 35.25	-\$	0.71	-1.97%
(includes Sub-Total A)				•				- <b>ə</b>						ð	1.40						-3	0.71	
RTSR - Network	per kWh	\$ 0.0077	1036	\$ 7.98	\$ 0.0077	1034	\$ 7.96	-\$	0.02	-0.22%	\$ 0.0077	1034	\$ 7.96	\$	-	0.00%	\$	0.0077	1034	\$ 7.96	\$	-	0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0042	1036	\$ 4.35	\$ 0.0042	1034	\$ 4.34	-\$	0.01	-0.22%	\$ 0.0042	1034	\$ 4.34	\$	-	0.00%	\$	0.0042	1034	\$ 4.34	\$	-	0.00%
Sub-Total C - Delivery														l							_		
(including Sub-Total B)				\$ 49.90			\$ 46.81	-\$	3.10	-6.21%			\$ 48.26	\$	1.46	3.11%				\$ 47.55	-\$	0.71	-1.47%
Wholesale Market Service	per kWh	\$ 0.0044	1036	\$ 4.56	\$ 0.0044	1034	\$ 4.55	-\$	0.01	-0.22%	\$ 0.0044	1034	\$ 4.55	\$		0.00%	\$	0.0044	1034	\$ 4.55	s		0.00%
Charge (WMSC)			1000	Ψ 1.00		1001	ψ	Ψ.	0.01	0.2270		1001		Ιľ		0.0070			1001		ľ		0.0070
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	1036	\$ 1.35	\$ 0.0013	1034	\$ 1.34	-\$	0.00	-0.22%	\$ 0.0013	1034	\$ 1.34	\$	-	0.00%	\$	0.0013	1034	\$ 1.34	\$	-	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$		0.00%	\$ 0.2500	1	\$ 0.25	\$		0.00%	s	0.2500	1	\$ 0.25	s		0.00%
Debt Retirement Charge (DRC)	Williamy	\$ 0.0069	1000	\$ 6.94	\$ 0.0069	1000	\$ 6.94	\$	-	0.00%	\$ 0.0069	1000		\$	-	0.00%	s	0.0069	1000		š	-	0.00%
TOU - Off Peak		\$ 0.0800	640	\$ 51.20	\$ 0.0800		\$ 51.20	\$	-	0.00%	\$ 0.0800	640		\$	-	0.00%	\$	0.0800	640		\$	-	0.00%
TOU - Mid Peak		\$ 0.1220	180		\$ 0.1220		\$ 21.96	\$	-	0.00%	\$ 0.1220	180		\$	-	0.00%		0.1220	180		\$	-	0.00%
TOU - On Peak		\$ 0.1610	180 600	\$ 28.98 \$ 56.40	\$ 0.1610		\$ 28.98 \$ 56.40	\$		0.00%	\$ 0.1610	180 600		\$ \$	-	0.00%	\$	0.1610		\$ 28.98 \$ 56.40	\$	-	0.00% 0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$ 0.0940 \$ 0.1100	400		\$ 0.0940 \$ 0.1100		\$ 44.00	\$		0.00%	\$ 0.0940 \$ 0.1100	400		9		0.00%		0.0940	400		9		0.00%
		3 0.1100	700		\$ 0.1100	400		Ψ			\$ 0.1100	700		Ψ.			9	0.1100	400				
Total Bill on TOU (before Taxe	s)			\$ 165.14			\$ 162.03	-\$	3.11	-1.88%			\$ 163.48	\$	1.45	0.90%				\$ 162.77	-\$	0.71	-0.43%
HST Total Bill (including HST)		13%		\$ 21.47 \$ 186.61	13%		\$ 21.06 \$ 183.09	-\$ -\$	0.40 3.51	-1.88% -1.88%	13%		\$ 21.25 \$ 184.74	\$	0.19 1.64	0.90%		13%		\$ 21.16 \$ 183.93	-5	0.09	-0.43% -0.43%
Ontario Clean Energy Ben	ness 1			-\$ 18.66			-\$ 18.31	φ.	0.35	-1.88%			-\$ 18.47	پ و	0.16	0.87%				\$ 18.39	-9	0.08	-0.43%
Total Bill on TOU (including O				\$ 167.95			\$ 164.78	-6	3.16	-1.88%			\$ 166.27	•	1.48	0.90%				\$ 165.54	-6	0.72	-0.43%
								-															
Total Bill on RPP (before Taxe HST	s)	13%		\$ 163.40 \$ 21.24	13%		\$ 160.29 \$ 20.84	-\$ -\$	<b>3.11</b> 0.40	<b>-1.90%</b> -1.90%	13%	l	\$ 161.74 \$ 21.03	\$	<b>1.45</b> 0.19	0.91% 0.91%		13%		\$ 161.03 \$ 20.93	-\$	<b>0.71</b> 0.09	<b>-0.44%</b> -0.44%
Total Bill (including HST)		13%		\$ 21.24 \$ 184.64	13%		\$ 20.84 \$ 181.13	-\$	3.51	-1.90% -1.90%	13%	l	\$ 21.03 \$ 182.77	\$	1.64	0.91%		13%		\$ 20.93 \$ 181.97	-\$	0.80	-0.44%
Ontario Clean Energy Ben	ofit 1			-\$ 18.46			-\$ 18.11	\$	0.35	-1.90%	1	l	-\$ 18.28	-\$	0.17	0.94%				\$ 18.20	S	0.08	-0.44%
Total Bill on RPP (including O				\$ 166.18			\$ 163.02	-\$	3.16	-1.90%			\$ 164.49	S	1.47	0.90%				\$ 163.77	-S	0.72	-0.44%
,aung o								Ť	,						,	111170					Ť		
Loss Factor (%)		3.5800%			3.3500%						3.3500%	1						3.3500%	1				
2000   40101 (70)		0.000076	li .		0.000076	•					0.000076						_	0.0000/0	1				

Customer Class: Residential

TOU / non-TOU: TOU

1,000 kWh May 1 - October 3

Current Board-Approved
Rate Volume Charge Charge Unit (\$) Monthly Service Charge Smart Meter Rate Adder Monthly 9.6700 9.67 23.40 Distribution Volumetric Rate per kWh \$ 0.0234 1000 \$ Smart Meter Disposition Rider 1000 LRAM & SSM Rate Rider per kWh 1000 1000 9 1000 \$ 1000 \$ 1000 \$ 1000 1000 1000 Sub-Total A (excluding pass through) Deferral/Variance Account
Disposition Rate Rider Group 1 1000 \$ Deferral/Variance Account Disposition Rate Rider Group 2 Monthly 1000 \$ Deferral / Variance Accounts per kWh 1000 Balances (excluding Global Adj.) - NON-WMP 1000 \$ Low Voltage Service Charge ner kWh \$ 0,00006 1,036 \$ 0.06 Line Losses on Cost of Power 0.1021 3.66 Smart Meter Entity Charge Sub-Total B - Distribution 0.79 37.58 (includes Sub-Total A) RTSR - Network per kWh 0.007 RTSR - Line and per kWh 1036 \$ 4.35 0.0042 Transformation Connection Sub-Total C - Delivery 49.90 (including Sub-Total B) Wholesale Market Service per kWh 0.0044 1036 \$ 4.56 Charge (WMSC) Rural and Remote Rate per kWh 0.0013 1036 \$ 1.35 Protection (RRRP) Standard Supply Service Charge Monthly Debt Retirement Charge (DRC)
TOU - Off Peak 0.25 0.2500 6.94 0.0069 1000 \$ 640 \$ 180 \$ 51.20 21.96 0.0800 TOU - Mid Peak 0.1220 TOU - On Peak 180 28.98 0.1610 Energy - RPP - Tier 1 Energy - RPP - Tier 2 600 \$ 400 \$ 56.40 44.00 Total Bill on TOU (before Taxes) HST Total Bill (including HST) 13% 21.47 186.61 Ontario Clean Energy Benefit <sup>1</sup>
Total Bill on TOU (including OCEB) 18.66 167.95 Total Bill on RPP (before Taxes) 163.40 13% 21.24 HST Total Bill (including HST) 184.64 Ontario Clean Energy Benefit <sup>1</sup>
Total Bill on RPP (including OCEB) 18.46

		019 Propos	ed		lı lı	npact 20	19 vs 2018
	Rate	Volume		Charge			
	(\$)			(\$)		hange	% Change
\$	24.4100	1	\$	24.41	\$	3.94	19.25%
		1	\$	-	\$	-	
		1	\$	_	\$	_	
		i	\$	-	\$	_	
			\$	-	3	-	
		1	\$	-	\$	-	
		1	\$	-	\$	-	
\$	0.0054	1000	\$	5.40	-\$	5.10	-48.57%
~	0.0001	1000	\$		\$		
_			\$	-	\$	-	
\$	-	1000		-		-	
		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
		1000	\$	-	\$	_	
		1000	\$		\$		
				-	D D	-	
		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
			\$	29.81	-\$	1.16	-3.75%
			Ė				
		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
		1000	\$	_	\$	_	
		1000	Ψ	-	Ψ	_	
		1000	\$	-	\$	-	
\$	0.00007	1,034	\$	0.07	\$	-	0.00%
\$	0.1021	34	\$	3.42	\$	_	0.00%
Š		1	\$	0.79	\$		0.00%
3	0.7900						
			\$	34.09	-\$	1.16	-3.29%
\$	0.0077	1034	\$	7.96	\$	-	0.00%
\$	0.0042	1034	\$	4.34	\$	_	0.00%
Ψ	0.0042	1004	Ψ	7.57	Ψ		0.0070
			\$	46.39	-\$	1.16	-2.44%
\$	0.0044	1034	·		<u> </u>	1.16	
\$	0.0044	1034	\$	<b>46.39</b> 4.55	<b>-\$</b>	1.16	-2.44% 0.00%
			\$	4.55	\$	1.16	0.00%
\$	0.0044	1034 1034	·		<u> </u>	1.16	0.00%
\$	0.0013	1034	\$	4.55 1.34	\$	1.16	0.00%
\$	0.0013 0.2500	1034	\$ \$	4.55 1.34 0.25	\$ \$	1.16 - - -	0.00% 0.00% 0.00%
\$ \$	0.0013 0.2500 0.0069	1034 1 1000	\$ \$ \$	4.55 1.34 0.25 6.94	\$ \$	1.16 - - -	0.00% 0.00% 0.00% 0.00%
\$ \$ \$	0.0013 0.2500	1034 1 1000 640	\$ \$ \$ \$	4.55 1.34 0.25 6.94 51.20	\$ \$ \$ \$	1.16	0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800	1034 1 1000	\$ \$ \$	4.55 1.34 0.25 6.94	\$ \$	1.16 - - - - -	0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220	1034 1 1000 640 180	s s s s s s s	4.55 1.34 0.25 6.94 51.20 21.96	\$ \$ \$ \$ \$	1.16 - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610	1034 1 1000 640 180 180	· · · · · · · · · · · · · · · ·	4.55 1.34 0.25 6.94 51.20 21.96 28.98	\$ \$ \$ \$ \$ \$ \$	1.16	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940	1034 1 1000 640 180 180 600	· · · · · · · · · · · · · · · · · · ·	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40	* * * * * * * * * * * * * * * * * * * *	1.16 - - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
s s s s s	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610	1034 1 1000 640 180 180	· · · · · · · · · · · · · · · ·	4.55 1.34 0.25 6.94 51.20 21.96 28.98	\$ \$ \$ \$ \$ \$ \$	1.16 - - - - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940	1034 1 1000 640 180 180 600	* * * * * * * * * * * * * * * * * * * *	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	• • • • • • • • • •	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940	1034 1 1000 640 180 180 600	• • • • • • • • • • • •	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00	\$ \$ \$ \$\$\$\$\$\$\$\$	- - - - - - - - - 0.15	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	• • • • • • • • • •	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	· · · · · · · · · · · · · · · · · · ·	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 <b>161.61</b> 21.01 182.62	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - - - - 1.16 0.15 1.31	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.71%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	• • • • • • • • • • • • • • • • • • •	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 161.61 21.01 182.62 18.26	» » » » » » » » » » » » » » » » » » »		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.071% -0.71% -0.71%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	• • • • • • • • • • • • • • • • • • •	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 161.61 21.01 182.62 18.26 164.36	# # # # # # # # # # # # # # # # # # #		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.071% 0.71% -0.71%
\$ \$\$\$\$\$\$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	• • • • • • • • • • • • • • • • • • •	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 161.61 21.01 182.62 182.62 182.63 159.87	* * * * * * * * * * * * *	1.16 0.15 1.31 0.13 1.18	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.71% 0.71% 0.71% -0.71%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600		4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 161.61 21.01 182.62 18.26 164.36	# # # # # # # # # # # # # # # # # # #		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.071% 0.71% -0.71%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	• • • • • • • • • • • • • • • • • • •	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 161.61 21.01 182.62 182.62 182.63 159.87	* * * * * * * * * * * * *	1.16 0.15 1.31 0.13 1.18	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.071% 0.71% 0.71% 0.71% 0.71% 0.71%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600		4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 161.61 21.01 182.62 182.66 164.36		1.16 0.15 1.31 0.13 1.18	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.71% 0.71% 0.71% 0.72% 0.72%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600		4.55 1.34 0.25 6.94 51.20 21.96 28.98 28.98 56.40 44.00 161.61 21.01 182.62 18.26 164.36 159.87 20.78	* * * * * * * * * * * * * * * * * * *	1.16 0.15 1.31 1.18	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.071% 0.71% 0.71% 0.71% 0.71% 0.71%

		020 Propos	ed		lr	mpact 202	0 vs 2019
L	Rate	Volume		Charge			
	(\$)			(\$)		Change	% Change
\$	28.0100	1	\$	28.01	\$	3.60	14.75%
		1	\$	-	\$	-	
		1	\$	-	\$	-	
		1	\$	-	\$	-	
		1	\$	-	\$	-	
		1	\$	-	\$	-	
\$	-	1000	\$	-	-\$	5.40	-100.00%
		1000	\$	-	\$	-	
\$	-	1000	\$	-	\$	-	
1		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
		1000	\$	_	\$		
		1000	\$	-	\$		
		1000	\$	-	\$		
		1000	\$	_	\$		
		1000	\$	-	\$		
		1000	\$	28.01	-\$	1.80	-6.04%
			φ	20.01	~ <b>p</b>	1.00	-0.04%
		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
\$	0.00007	1,034	\$	0.07	\$	-	0.00%
\$	0.1021	34	\$	3.42	\$	-	0.00%
\$	0.7900	1	\$	0.79	\$	-	0.00%
			44	32.29	\$	1.80	-5.28%
\$	0.0077	1034	\$	7.96	\$	-	0.00%
\$	0.0042	1034	\$	4.34	\$	-	0.00%
	0.0042		٠				
	0.0042		*	44.59	-\$	1.80	-3.88%
\$	0.0042	1034	Ė	<b>44.59</b> 4.55	<b>-\$</b>	1.80	<b>-3.88%</b>
\$			<b>\$</b>	4.55 1.34	\$	1.80	0.00%
	0.0044	1034	<b>\$</b>	4.55	\$ \$	1.80 - -	0.00%
\$	0.0044	1034 1034 1 1000	<b>\$</b> \$ \$ \$	4.55 1.34 0.25 6.94	\$ \$ \$	1.80 - - -	0.00% 0.00% 0.00% 0.00%
\$ \$\$\$	0.0044 0.0013 0.2500	1034 1034 1 1000 640	\$ \$ \$ \$ \$	4.55 1.34 0.25	\$ \$ \$ \$	1.80 - - - -	0.00% 0.00% 0.00%
\$ \$\$	0.0044 0.0013 0.2500 0.0069	1034 1034 1 1000	<b>\$</b> \$ \$ \$\$\$\$	4.55 1.34 0.25 6.94	s s s s s s s	1.80 - - - - -	0.00% 0.00% 0.00% 0.00%
\$ \$\$\$	0.0044 0.0013 0.2500 0.0069 0.0800	1034 1034 1 1000 640	<b>\$</b> \$ \$ \$\$\$\$\$	4.55 1.34 0.25 6.94 51.20	* * * * * * * * *	1.80 - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$\$	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220	1034 1034 1 1000 640 180	<b>\$</b> \$ \$ \$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96	s s s s s s s	1.80 - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
9 99999	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610	1034 1034 1 1000 640 180	<b>\$</b> \$ \$ \$\$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96 28.98	* * * * * * * * *	1.80 - - - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$\$\$\$\$\$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00	* * * * * * * * * * * * * * * * * * * *		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00		- - - - - - - - 1.80	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -1.11%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$\$\$\$\$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78	* * * * * * * * * * * * * * * * * * * *	- - - - - - - - - - 0.23	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -1.11%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$\$\$\$\$\$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 <b>159.81</b> 20.78 180.59		- - - - - - - - - - - - - - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.1.11% -1.11%
\$ \$\$\$\$\$\$	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$\$\$\$\$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78	* * * * * * * * * * * * * * * * * * * *	- - - - - - - - - - 0.23	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -1.11%
\$ \$\$\$\$\$\$	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$\$\$\$\$\$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78 180.59 18.06		- - - - - - - - - - - - - - - 2 2 3 2.03 2.03 2.03 2.03 2.03 2.03 2.0	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -1.11% -1.11% -1.11%
\$ \$\$\$\$\$\$	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$\$\$\$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78 180.59 18.06	<i>•</i> • • • • • • • • • • • • • • • • • •	- - - - - - - - - - - - - - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -1.11% -1.11% -1.11%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$\$\$\$\$\$\$\$\$\$\$\$ <b>\$ \$</b>	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78 180.59 18.06 162.53	• • • • • • • • • • • • • • • • • • •	1.80 0.23 2.03 0.20	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -1.11% -1.11% -1.11% -1.11% -1.12% -1.12%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	* * * * * * * * * * * * * * * * * * *	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78 180.59 18.06 162.53		1.80 0.23 2.03 0.20 1.83	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 1.11% 1.11% 1.11% 1.12%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$\$\$\$\$\$\$\$\$\$\$\$ <b>\$ \$</b>	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78 180.59 18.06 162.53	• • • • • • • • • • • • • • • • • • •	1.80 0.23 2.03 0.20	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -1.11% -1.11% -1.11% -1.11% -1.12% -1.12%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	* * * * * * * * * * * * * * * * * * *	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78 180.59 18.06 162.53		1.80 0.23 2.03 0.20 1.83	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 1.11% 1.11% 1.11% 1.12%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	* * * * * * * * * * * * * * * * * * *	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78 180.69 162.53 158.07 20.55 178.62		1.80 0.23 2.03 0.20 1.83 1.80 0.23	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 1.11% 1.11% 1.112% 1.13% 1.13% 1.13%

Loss Factor (%) 3.5800% 3.3500% 3.3500%

#### Appendix 2-W Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

1,500 kWh May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31) Consumption Impact 2016 vs 2015 Impact 2017 vs 2016 Impact 2018 vs 2017 Current Board-Approved 2017 Proposed 2018 Proposed Volume /ha. (\$) 16.58 % Change % Change 27.93% % Change 23,46% Charge Unit (\$) (\$) (\$) (\$) \$ Change (\$) \$ Change (\$) (\$) 20.47 \$ Change Monthly Service Charge 9.67 12.96 Smart Meter Rate Adde Distribution Volumetric Rate per kWh 0.0234 1500 \$ 35.10 \$ 0.0193 1500 \$ 28.95 6.15 -17.52% \$ 0.0151 1500 \$ 22.65 6.30 -21.76% \$ 0.0105 1500 \$ 15.75 6.90 -30.46% 1500 1500 \$ 1500 \$ Smart Meter Disposition Rider 1500 \$ 1500 \$ LRAM & SSM Rate Ride ner kWh 1500 \$ -\$ 0.00002 1500 -9 0.03 0.03 0.03 -100.00% 1500 \$ 1500 5 1500 5 1500 5 1500 S 1500 \$ 1500 \$ 1500 \$ 1500 \$ 1500 1500 \$ 1500 \$ 1500 1500 5 1500 1500 S 1500 1500 \$ 1500 1500 \$ 2.65 3.01 -6.46% -6.33% -7.67% Sub-Total A (excluding pass through)

Deferral/Variance Account per kl 44.77 41.88 39.23 36.22 1500 \$ -\$ 0.0008 1500 -\$ 1.24 1.24 1500 \$ 1.24 -100.00% 1500 \$ Disposition Rate Rider Group 1 Deferral/Variance Account Monthly Disposition Rate Rider Group 2 1500 \$ \$ 0.3200 1 \$ 0.32 \$ 0.32 1500 \$ 0.32 -100.00% 1500 S \$ Deferral / Variance Accounts Balances (excluding Global Adj.) 1500 \$ -\$ 0.0015 1500 -S 2.26 2.26 1500 \$ 2.26 -100.00% 1500 S NON-WMP 1500 \$ 1500 \$ 1500 S Low Voltage Service Charge per kWh 0.00006 1 554 \$ 0.09 \$ 0.00007 1.550 \$ 0.11 0.02 16 41% \$ 0.00007 1.550 \$ 0.11 0.00% \$ 0.00007 1.550 S 0.11 0.00% 54 \$ \$ 0.1021 \$ 0.1021 Line Losses on Cost of Power 0.1021 5.48 0.1021 50 S 5.13 0.35 -6.42% 50 \$ 5.13 0.00% 50 S 5.13 0.00% Smart Meter Entity Charge
Sub-Total B - Distribution 0.79 0.7900 0.79 \$ 0.7900 0.79 0.00% 0.79 0.00% 51.14 44.73 6.41 -12.53% 45.26 0.53 1.19% 42.25 3.01 -6.65% (includes Sub-Total A) 11.96 11.94 -0.22% 11.94 0.00% per kWh 0.0077 1554 \$ 0.0077 1550 \$ 0.03 \$ 0.0077 1550 \$ 11.94 0.00% \$ 0.0077 1550 S - Network RTSR - Line and Transformation per kWh 0.0042 1554 S 6.53 \$ 0.0042 1550 S 6.51 0.01 -0.22% \$ 0.0042 1550 \$ 6.51 0.00% \$ 0.0042 1550 \$ 6.51 0.00% Connection Sub-Total C - Deliver -s \$ -s -4 72% 69 63 63 18 6.45 -9 26% 63 71 0.53 0.84% s 60 70 3.01 (including Sub-Total B)
Wholesale Market Service per kWh 0.0044 \$ 0.0044 \$ 0.0044 \$ 0.0044 1554 \$ 6.84 1550 S 6.82 -8 0.02 -0.22% 1550 \$ 6.82 0.00% 1550 S 6.82 0.00% Charge (WMSC) \$ 0.0013 Rural and Remote Rate per kWh 0.0013 \$ 0.0013 \$ 0.0013 1554 S 2.02 1550 S 2.02 -\$ 0.00 -0.22% 1550 S 2.02 0.00% 1550 S 2.02 0.00% Protection (RRRP) 0.25 0.00% Standard Supply Service Charge 0.2500 0.25 0.2500 0.25 0.00% \$ 0.2500 0.00% \$ 0.2500 0.25 Debt Retirement Charge (DRC) 1500 10.41 0.0069 1500 S 10.41 0.00% 0.0069 1500 \$ 10.41 0.00% 0.0069 1500 \$ 10.41 0.00% 0.0069 960 \$ 960 S TOU - Off Peak 0.0800 76.80 0.0800 960 S 76.80 0.00% 0.0800 960 \$ 76.80 0.00% 0.0800 76.80 0.00% 270 \$ 270 \$ 270 \$ 270 \$ 270 \$ 270 \$ TOU - Mid Peak 32 04 32 0/ 0.00% 32.94 0.00% 32.94 0.00% 43.47 43.47 0.00% 0.00% 43.47 43.47 0.00% TOU - On Peak 0.1610 0.1610 0.1610 0.1610 Energy - RPP - Tier 1 Energy - RPP - Tier 2 0.0940 600 \$ 56.40 600 S 56.40 0.00% 0.0940 600 \$ 56.40 0.00% 0.0940 600 S 56.40 0.00% 0.00% -2.67% Total Bill on TOU (before Taxes) 0.23% 242.35 235.88 236,42 233,41 31.51 30.66 0.84 7.31 -2.67% -2.67% 13% 0.07 30.34 0.39 -1.27% -1.27% Total Bill (including HST) 273.86 267.15 0.23% 263.75 266.55 Ontario Clean Energy Benefit 239.90 6.57 -2.67% 0.23% 237.38 -1.27% -2.65% 0.22% Total Bill on RPP (before Taxes) 13% 31 79 13% 30.95 0.84 -2 65% 13% 31.02 0.07 0.22% 13% 30.63 0.39 -1 26% Total Bill (including HST) 7.31 0.22% -1.26% Ontario Clean Energy Benefit 26.9 0.73 -2 64% 0.34 -1 269 Total Bill on RPP (including OCEB) 248 70 242 12 6 58 -2 65% 242 66 0.54 0.22% 239 60 3.06 -1 26% Loss Factor (%) 3.5800% 3.3500% 3.3500% 3.3500%

#### Appendix 2-W Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 1,500 kWh May 1 - October 31

			Current Bo	ard-Approv	ed		1		2	019 Propos	ed			Impact 20	19 vs 2018	г		2020 Propo	haze		г	Impact 20	20 vs 2019
			Rate	Volume		harge		ı	Rate	Volume	Char	įe		puot 20	10 10 2010		Rate	Volume		Charge		impuot 20	10 10 20 10
	Charge Unit		(\$)			(\$)			(\$)		(\$)		\$ (	Change	% Change		(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$	9.6700	1	\$	9.67		\$ 2	24.4100	1		4.41	\$	3.94	19.25%		\$ 28.0100	) 1	\$	28.01	\$		14.75%
Smart Meter Rate Adder				1	\$					1	\$	-	\$	-				1	\$	-	\$		
				1	\$	-				1	\$	-	\$	-				1	\$	-	\$		
				1	\$	-				1	\$		\$	-				1	\$	-	\$		
				1	\$					1	\$ \$		\$						\$	-	S		
Distribution Volumetric Rate	per kWh	s	0.0234	1500	\$	35.10		s	0.0054	1500	\$	8.10	-\$	7.65	-48.57%			1500		- 1	-9	8.10	-100.00%
Smart Meter Disposition Rider	poi kvvii	3	0.0234		Š	-		•	0.0034	1500	s	-	š		10.01 /0		-	1500		-	Š		100.0070
LRAM & SSM Rate Rider	per kWh	s		1500	\$			s	-	1500	\$	-	\$				š -	1500	\$	-	S		
		-		1500	\$	-				1500	\$	-	\$	-				1500		-	\$		
				1500	\$	-				1500	\$	-	\$	-				1500		-	\$		
				1500	\$	-				1500	\$	-	\$	-				1500		-	\$		
				1500	\$	-				1500 1500	\$	-	\$	-				1500		-	\$		
				1500 1500	\$					1500	\$	-	\$	-				1500 1500		-	S		
				1500	s S	- 1				1500	\$	1	Š	- :				1500			S		
Sub-Total A (excluding pass thr	rough)			1000	\$	44.77	l			1000		2.51	-\$	3.71	-10.24%			1000	S	28.01	-\$	4.50	-13.84%
Deferral/Variance Account	per kWh	\$					ı														▔		
Disposition Rate Rider Group 1				1500	\$	-				1500	\$	-	\$	-				1500	\$	-	\$		
Deferral/Variance Account	Monthly			4500						4500								4504			١.		
Disposition Rate Rider Group 2				1500	\$	-				1500	\$	-	\$	-				1500	\$	-	\$		
Deferral / Variance Accounts	per kWh																						
Balances (excluding Global Adj.)	per Kvvii			1500	s					1500	\$	-	s					1500	s	-	s		
NON-WMP					-						*		1						1		*		
				1500	\$	-					\$	-	\$	-				1500		-	\$		
Low Voltage Service Charge	per kWh	\$	0.00006		\$	0.09			0.00007	1,550		0.11	\$	-	0.00%		\$ 0.00007			0.11	\$		0.00%
Line Losses on Cost of Power		\$	0.1021		\$	5.48			0.1021		\$	5.13	\$	-	0.00%		0.102			5.13	\$		0.00%
Smart Meter Entity Charge	Monthly	\$	0.7900	1	\$	0.79		\$	0.7900	1		0.79	\$		0.00%	:	0.7900	) 1	\$	0.79	\$		0.00%
Sub-Total B - Distribution (includes Sub-Total A)					\$	51.14					\$ 3	8.54	-\$	3.71	-8.78%				\$	34.04	-\$	4.50	-11.68%
RTSR - Network	per kWh	\$	0.0077	1554	s	11.96	l	S	0.0077	1550	\$ 1	1.94	s		0.00%		\$ 0.0077	1550	\$	11.94	s		0.00%
RTSR - Line and Transformation	per kWh	s		1554	s						s	6.51	s		0.00%		0.0042				s		0.00%
Connection	per kvvn	\$	0.0042	1554	Э	6.53		Þ	0.0042	1550	э	0.51	٥		0.00%		\$ U.UU42	1550	, 5	6.51	٥		0.00%
Sub-Total C - Delivery					\$	69.63					\$ 5	6.99	-\$	3.71	-6.11%				\$	52.49	-\$	4.50	-7.90%
(including Sub-Total B) Wholesale Market Service		S	0.0011					•	0.0011				ļ.			-			Ľ.		H.		
Charge (WMSC)	per kWh	\$	0.0044	1554	\$	6.84		\$	0.0044	1550	\$	6.82	\$	-	0.00%		0.004	1550	\$	6.82	\$	-	0.00%
Rural and Remote Rate	per kWh	s	0.0013					s	0.0013				١.				0.0013		١.		١.		
Protection (RRRP)	por Krrii	•	0.0010	1554	\$	2.02		•	0.0010	1550	\$	2.02	\$	-	0.00%		0.001	1550	\$	2.02	\$		0.00%
Standard Supply Service Charge	Monthly	S	0.2500	1	\$	0.25			0.2500	1	\$	0.25	\$	-	0.00%		0.2500		\$	0.25	\$		0.00%
Debt Retirement Charge (DRC)		\$	0.0069		\$	10.41			0.0069			0.41	\$	-	0.00%		0.0069			10.41	\$		0.00%
TOU - Off Peak		S	0.0800		\$	76.80			0.0800			6.80	\$	-	0.00%					76.80	\$		0.00%
TOU - Mid Peak		\$	0.1220		\$	32.94 43.47			0.1220			2.94 3.47	\$		0.00%		0.1220			32.94 43.47	\$		0.00% 0.00%
TOU - On Peak Energy - RPP - Tier 1		\$	0.1610 0.0940		\$	56.40			0.1610			6.40	Š		0.00%		0.1610 0.0940			56.40	S		0.00%
Energy - RPP - Tier 2		Š	0.1100	900	\$	99.00			0.0940			9.00	Š		0.00%					99.00	Š		0.00%
		·	0.1100	500				Ť	0.1100	000						_ <u>#</u>	0.110	, 000	Ť				
Total Bill on TOU (before Taxes	;)				<b>\$</b> \$	242.35			400/			9.70	-\$	3.71	-1.59%		139		\$	225.20	-\$		-1.96%
HST Total Bill (including HST)			13%		\$	31.51 273.86			13%			9.86 9.56	-\$ -\$	0.48 4.19	-1.59% -1.59%		13	%	\$	29.28 254.47	-\$	0.58 5.08	-1.96% -1.96%
Ontario Clean Energy Bene	es 1				-\$	27.39						5.96	S	0.41	-1.55%				-\$	25.45	S		-1.96%
Total Bill on TOU (including OC					\$	246.47						3.60	-S	3.78	-1.59%				S	229.02	-S		-1.96%
		_			Ť						· -					<u> </u>			3				
Total Bill on RPP (before Taxes	3)				\$	244.54						1.89	-\$	3.71	-1.57%	Г			\$	227.39	-\$		-1.94%
HST			13%		\$	31.79			13%			0.15	-\$	0.48	-1.57%		139	%	\$	29.56	-\$		-1.94%
Total Bill (including HST)	- 1				\$	276.33						2.03	-\$	4.19	-1.57%				\$	256.95	-\$		-1.94%
Ontario Clean Energy Bene					-\$ \$	27.63						6.20	3	0.42	-1.58%				-5	25.69	-5	0.51	-1.95%
Total Bill on RPP (including OC	EB)				\$	248.70					<b>a</b> 23	5.83	-2	3.77	-1.57%	<u> </u>			2	231.26	-\$	4.57	-1.94%
																_							
Loss Factor (%)			3.5800%				Į	3	3.3500%								3.3500	%					

2016 Hydro Ottawa Limited Electricity Distribution Rate Application

Customer Class: Residential

TOU / non-TOU: TOU

2,000 kWh May 1 - October 31

	Consumption	2,000	kWh 🖲	May 1 - October 31	O Nov	ember 1 - April 30	(Select this radio b	utton for application	filed after Oct 31)												
		Current Bo	ard-Approve	ed		2016 Propose	ed	Impact 2	016 vs 2015		2	017 Proposed	d	Impact 2	017 vs 2016		20	18 Proposed		Impact 2	018 vs 2017
	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rat (\$)	е	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.6700	1	\$ 9.67	\$ 12.9600	1		\$ 3.29	34.02%	9	16.5800	1 \$		\$ 3.62		\$ 20.4		1 \$	20.47	\$ 3.89	
Smart Meter Rate Adder				\$ -			ş -	\$ -				1 \$		\$ -				1 \$	-	\$ -	
				\$ -			\$ -	\$ - \$ -				1 \$	-	\$ -				1 \$	-	\$ -	
				\$ - \$ -		1	\$ - \$ -	\$ -				1 5		\$ -				1 5		s -	
			1	s -		1	s -	s -				1 8	3 -	\$ -				1 \$		s -	
Distribution Volumetric Rate	per kWh	\$ 0.0234		\$ 46.80	\$ 0.0193	2000		-\$ 8.20	-17.52%	5	0.0151	2000 \$	30.20	-\$ 8.40	-21.76%	\$ 0.0	105	2000 \$	21.00	-\$ 9.20	-30.46%
Smart Meter Disposition Rider				\$ -		2000		\$ -				2000	-	\$ -				2000 \$	-	\$ -	
LRAM & SSM Rate Rider	per kWh	\$ -		\$ - \$ -	-\$ 0.00002	2000 - 2000		-\$ 0.04 \$ -		,	-	2000 \$ 2000 \$		\$ 0.04	-100.00%	\$	-	2000 \$ 2000 \$		\$ - \$ -	
				\$ -			\$ -	\$ -				2000 \$		\$ -				2000 \$	-	\$ -	
				\$ -		2000		\$ -				2000 \$	s -	\$ -				2000 \$	-	\$ -	
				\$ -		2000		\$ -				2000 \$	-	\$ -				2000 \$	-	\$ -	
				\$ - \$ -		2000 2000		\$ -				2000 \$ 2000 \$		\$ -				2000 \$ 2000 \$		\$ -	
				\$ -		2000		š -				2000 \$		\$ -				2000 \$		š -	
Sub-Total A (excluding pass the	rough)			\$ 56.47			\$ 51.52	-\$ 4.95	-8.77%			\$	46.78	-\$ 4.74	-9.20%			\$	41.47	-\$ 5.31	-11.35%
Deferral/Variance Account	per kWh	\$ -	2000		6 0.00000	2000	6 46	6 (05			. 7	2000	. 7		400.0001			2000		s .	
Disposition Rate Rider Group 1			2000	\$ -	-\$ 0.00083	2000 -	\$ 1.65	-\$ 1.65		,	-	2000 \$	-	\$ 1.65	-100.00%	\$	-	2000 \$	-	\$ -	
Deferral/Variance Account	Monthly																				
Disposition Rate Rider Group 2			2000	\$ -	\$ 0.32	1	\$ 0.32	\$ 0.32		5	· -	2000 \$	\$ -	-\$ 0.32	-100.00%	\$	-	2000 \$	-	\$ -	
B ( 1/1/2 )																					
Deferral / Variance Accounts Balances (excluding Global Adj.)	per kWh		2000	s -	-\$ 0.0015	2000 -	\$ 3.02	-\$ 3.02				2000 \$		\$ 3.02	-100.00%			2000 \$		s .	
- NON-WMP			2000	•	-\$ 0.0013	2000	9 3.02	3.02				2000		φ 5.02	-100.0070			2000 ψ	-	•	
				\$ -		2000		\$ -				2000 \$		\$ -				2000 \$	-	\$ -	
Low Voltage Service Charge	per kWh	\$ 0.00006		\$ 0.12	\$ 0.00007	2,067		\$ 0.02	16.41%		0.00007	2,067		\$ -	0.00%	\$ 0.00		2,067 \$	0.14	\$ -	0.00%
Line Losses on Cost of Power Smart Meter Entity Charge	Monthly	\$ 0.1021 \$ 0.7900		\$ 7.31 \$ 0.79	\$ 0.1021 \$ 0.7900	67		-\$ 0.47 \$ -	-6.42% 0.00%		0.1021 0.7900	67 \$		\$ -	0.00%		7900	67 \$ 1 \$	6.84 0.79	\$ - \$ -	0.00%
Sub-Total B - Distribution	WORTHIN	0.7300		\$ 64.70	9 0.7300		\$ 54.95	-\$ 9.75	-15.07%	,	0.7300		5 54.56	-\$ 0.39		Ψ 0.	300		49.25	-\$ 5.31	-9.73%
(includes Sub-Total A)				•								3						ð			
RTSR - Network RTSR - Line and Transformation	per kWh	\$ 0.0077	2072	\$ 15.95	\$ 0.0077	2067	\$ 15.92	-\$ 0.04	-0.22%	5	0.0077	2067	15.92	\$ -	0.00%	\$ 0.0	0077	2067 \$	15.92	\$ -	0.00%
Connection	per kWh	\$ 0.0042	2072	\$ 8.70	\$ 0.0042	2067	\$ 8.68	-\$ 0.02	-0.22%	5	0.0042	2067	8.68	\$ -	0.00%	\$ 0.0	0042	2067 \$	8.68	\$ -	0.00%
Sub-Total C - Delivery				\$ 89.35			\$ 79.55	-\$ 9.80	-10.97%			9	79.16	-\$ 0.39	-0.49%			e	73.85	-\$ 5.31	-6.71%
(including Sub-Total B)				\$ 69.33			\$ 75.55	-\$ 5.00	-10.97 /6			,	75.10	-\$ 0.55	-0.4976			ð	73.03	-\$ 5.51	-0.7176
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	2072	\$ 9.12	\$ 0.0044	2067	\$ 9.09	-\$ 0.02	-0.22%	\$	0.0044	2067	9.09	\$ -	0.00%	\$ 0.0	0044	2067 \$	9.09	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2072	\$ 2.69	\$ 0.0013	2067	\$ 2.69	-\$ 0.01	-0.22%	5	0.0013	2067	2.69	\$ -	0.00%	\$ 0.0	0013	2067 \$	2.69	\$ -	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	s -	0.00%		0.2500	1 5	0.25	s -	0.00%	\$ 0.2	2500	1 8	0.25	s -	0.00%
Debt Retirement Charge (DRC)	,	\$ 0.0069		\$ 13.88	\$ 0.0069	2000	\$ 13.88	\$ -	0.00%		0.0069	2000 \$	13.88	\$ -	0.00%		0069	2000 \$	13.88	\$ -	0.00%
TOU - Off Peak		\$ 0.0800		\$ 102.40	\$ 0.0800	1280		\$ -	0.00%		0.0800	1280		\$ -	0.00%		0800	1280 \$		\$ -	0.00%
TOU - Mid Peak TOU - On Peak		\$ 0.1220 \$ 0.1610		\$ 43.92 \$ 57.96	\$ 0.1220 \$ 0.1610	360 360		\$ - \$ -	0.00%		0.1220 0.1610	360 \$		\$ -	0.00%		1220 1610	360 \$ 360 \$	43.92 57.96	\$ - \$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0940		\$ 56.40	\$ 0.0940	600		š -	0.00%		0.1610	600 \$		\$ -	0.00%		0940	600 \$		s -	0.00%
Energy - RPP - Tier 2		\$ 0.1100	1400		\$ 0.1100	1400		\$ -	0.00%		0.1100	1400 \$		\$ -	0.00%		1100	1400 \$	154.00	\$ -	0.00%
Total Bill on TOU (before Taxes	;)			\$ 319.57	T		\$ 309.74	-\$ 9.83	-3.08%				309.35	-\$ 0.39	-0.13%	_	_	\$	304.04	-\$ 5.31	-1.72%
HST		13%		\$ 41.54	13%		\$ 40.27	-\$ 1.28	-3.08%		13%	\$		-\$ 0.05			13%	\$	39.52	-\$ 0.69	
Total Bill (including HST)	f			\$ 361.11 -\$ 36.11			\$ 350.00 \$ 35.00	-\$ 11.11 \$ 1.11	-3.08% -3.07%			\$	349.56	-\$ 0.44 \$ 0.04				\$	343.56 34.36	-\$ 6.00 \$ 0.60	-1.72% -1.72%
Ontario Clean Energy Bene Total Bill on TOU (including OC				\$ 325.00		-	\$ 35.00 \$ 315.00	-\$ 10.00	-3.07%			-3	34.96	-\$ 0.40	-0.11%			-5	309.20	-\$ 5.40	
																		•			
Total Bill on RPP (before Taxes HST	6)	13%		\$ 325.69 \$ 42.34	13%		\$ 315.86 \$ 41.06	-\$ 9.83 -\$ 1.28	-3.02% -3.02%		13%	\$	315.47 41.01	-\$ 0.39 -\$ 0.05			13%	\$	<b>310.16</b> 40.32	-\$ 5.31 -\$ 0.69	<b>-1.68%</b> -1.68%
Total Bill (including HST)		1370		\$ 368.03	1376		\$ 356.92	-\$ 11.11	-3.02%		13%		356.48	-\$ 0.44			1370	\$		-\$ 6.00	
Ontario Clean Energy Bene	efit <sup>1</sup>			-\$ 36.80	1	-	\$ 35.69	\$ 1.11	-3.02%			-9	35.65	\$ 0.04	-0.11%			-\$	35.05	\$ 0.60	-1.68%
Total Bill on RPP (including OC				\$ 331.23			\$ 321.23	-\$ 10.00	-3.02%			\$	320.83	-\$ 0.40	-0.12%			\$	315.43	-\$ 5.40	-1.68%
Loss Factor (%)		3.5800%			3.3500%	1				Ē	3.3500%					3.3	500%				
2000 1 40101 (70)		3.3800 %			3.330076	4				<u> </u>	3.330076					3.3	70070				

3.5800% 3.3500% 3.3500% 3.3500%

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 2 000 kWh May 1 - October 3:

Second   S		Consumption		2,000	kWh 🖲	May	1 - October 3																	
Charge Unit   Charge   Charg				Current Bo	ard-Approv	ed		Γ		2	019 Propose	d	٦Γ	lm	pact 20°	19 vs 2018			2020 Propos	sed			mpact 20	20 vs 2019
Section   More		Charge Unit			Volume	(					Volume			¢ ()	ango	% Change			Volume				Shanga	% Change
Description for Voluments Rate   per kWh   S   0.0024   2000   8   46.80   1   8   2000   8   2000   8   2000	Monthly Service Charge		\$		1	\$		H			1		d t				\$		1					14.75%
Section   Sect	Smart Meter Rate Adder				1		-				1	\$ -		Ψ										
Particular Visioneric Rate   Section   Secti					1		-												1					
Definition of the Content of the C					1		-												1		-			
Destroy Vulnerice Rate   park WH   S   0.0294   2000   \$ 4.89   0.0004   0.0005					1														1					
Part   March   Proposition Rider   Propositi	Distribution Volumetric Rate	per kWh	s	0.0234	2000		46.80		\$ 0.	.0054					10.20	-48.57%	\$		2000		-		10.80	-100.00%
2000 \$		•			2000	\$	-							\$	-					\$	-	\$	-	
2000   S   2000   S	LRAM & SSM Rate Rider	per kWh	\$	-			-		\$	-					-		\$	-						
2000   S							-				2000	\$ -		Ψ										
Sub-Total A (excluding pass through)														-	-									
2000   S   2000   S   2000   S   2000   S   3   5   2000   S   3   5   2000   S   3   5   2000   S   3   2   2000   S   3   2   2000   S   3   2   2000   S   3   2   2000   S   3   2   2   2   2   2   2   2   2   2															-									
Debratic Name Reference   2000 \$ -   5   56.7   5   5.2   5   5.														\$	-						-		-	
Sub-Total A (cocluding passe through)							-								-						-		-	
Deferral Variance Accounts   Deferral Varia					2000										-	45.400/			2000		-		-	00 450/
Departed Nation Rate Politic Group   Departed Variance Account   Departed Variance A			9			Þ	56.47	H				a 35.2°	4 1	Þ	6.26	-15.10%				\$	28.01	-\$	7.20	-20.45%
Deferral / Variance Accounts   Deferral / Variance Accounts		perkwii	φ		2000	\$	-		\$	-	2000	\$ -		\$	-		\$	-	2000	\$	-	\$	-	
Deferral / Variance Accounts   Deferral / Variance Accounts	Deferral/Variance Account	Monthly																						
Balances (excluding Global Adj.)   2000   S -   2000					2000	\$	-		\$	-	2000	\$ -		\$	-		\$	-	2000	\$	-	\$	-	
Line Losses on Cost of Power   Sub-Total 8   Destribution   Includes Sub-Total 8   Destribution   Sub-Total 6   Destribution   Sub	Balances (excluding Global Adj.)	per kWh			2000	\$					2000	\$ -		\$					2000	\$		\$	-	
Line Losses on Cost of Power   S							-							\$	-									
Same   Month   Same		per kWh																					-	
Sub-Total B - Distribution		Manadala													-								-	
		MOUTH	3	0.7900				-	\$ U.	.7900					-		3	0.7900	- '	_				
RTSR - Line and Transformation   per kWh   \$ 0.0042   2072   \$ 8.70   \$ 0.0042   2067   \$ 8.68   \$ - 0.00%   \$ 0.0042   2067   \$ 8.68   \$ - 0.00%   \$ 0.0042   2067   \$ 8.68   \$ - 0.00%   \$ 0.0042   2067   2064   2067   2068   2068   2068   2068   2068   2068   2068   2068   2068   2068   2068   2068   2068   2068   2068   2068   2068						\$								\$	6.26					*		-\$	7.20	
Sub-Total Bill (including NSC)   Sub-Total Bill (including HST)		per kWh	\$	0.0077	2072	\$	15.95		\$ 0.	.0077	2067	\$ 15.92	2	\$	-	0.00%	\$	0.0077	2067	\$	15.92	\$	-	0.00%
Sub-Total C - Delivery		per kWh	\$	0.0042	2072	\$	8.70		\$ 0.	.0042	2067	\$ 8.68	3 :	\$	-	0.00%	\$	0.0042	2067	\$	8.68	\$	-	0.00%
								-					+ +				-							
Wholesale Market Service   Pork Wh   \$   0.0044   2072   \$   9.12   \$   0.0044   2067   \$   9.09   \$   0.0096   \$   0.00						\$	89.35					\$ 67.59	)    -	\$	6.26	-8.48%				\$	60.39	-\$	7.20	-10.65%
Charace (WMSC) Rural and Remote Rate   per kWh   \$ 0.0013   2072   \$ 2.69   \$ 0.0013   2067   \$ 2.69   \$ - 0.00%   \$ 2.60   \$ 2.0013   2067   2068   \$ 2.0013   2067   2068   \$ 2.0013   2067   2068   \$ 2.0013   2067   2068   2		per kWh	\$	0.0044	2072	¢	0.12		\$ 0.	.0044	2067	¢ 0.00		¢	_	0.00%	\$	0.0044	2067	e	9.09	•		0.00%
Standard Supervise Charge   Monthly	Rural and Remote Rate	per kWh	\$	0.0013					\$ 0.	.0013							\$	0.0013				'		
Debt Retirement Charge (DRC)   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S   13.88   S   0.0069   2000   S																						1		
TOU. Off Peak \$ 0.0800 1280 \$ 102.40 \$ 0.0800 1280 \$ 102.40 \$ - 0.00% \$ 0.0800 1280 \$ 102.40 \$ - 0.00% \$ 0.1220 360 \$ 43.92 \$ 0.1220 360 \$ 43.92 \$ - 0.00% \$ 0.1220 360 \$ 43.92 \$ - 0.00% \$ 0.1220 360 \$ 43.92 \$ - 0.00% \$ 0.1220 360 \$ 43.92 \$ - 0.00% \$ 0.1220 360 \$ 43.92 \$ - 0.00% \$ 0.1220 360 \$ 43.92 \$ - 0.00% \$ 0.1220 360 \$ 43.92 \$ - 0.00% \$ 0.1220 360 \$ 43.92 \$ - 0.00% \$ 0.1220 360 \$ 43.92 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.1220 360 \$ - 0.00% \$ 0.00% \$ 0.00% \$ 0.		Monthly																						
TOU - Oh Peak \$ 0.1220 360 \$ 43.92 \$ 0.1200 360 \$ 43.92 \$ 0.1000 360 \$ 57.96 \$ 0.1610 360 \$ 57.96 \$ 0.1610 360 \$ 57.96 \$ 0.1610 360 \$ 57.96 \$ 0.1610 360 \$ 57.96 \$ 0.1610 360 \$ 57.96 \$ 0.1610 360 \$ 57.96 \$ 0.1610 360 \$ 57.96 \$ 0.1610 360 \$ 57.96 \$ 0.1610 360 \$ 57.96 \$ 0.1610 360 \$ 57.96 \$ 0.1610 360 \$ 57.96 \$ 0.1610 360 \$ 57.96 \$ 0.1610 360 \$ 57.96 \$ 0.100 \$ 0.1610 36																								
TOU - On Peak														\$	-								-	0.00%
Solid   Soli									\$ 0.	.1610					-			0.1610						0.00%
Total Bill on TOU (before Taxes)   \$ 319.57   \$ 297.78   \$ 6.26   -2.06%   13%   \$ 37.78   \$ 9.94   -2.42%   13%   \$ 36.11   \$ 336.49   \$ 7.07   -2.06%   \$ 328.35   \$ 8.14   -2.42%   13%   \$ 336.59   \$ 30.294   \$ 6.36   -2.06%   \$ 295.51   \$ 7.20   -2.42%   13%   \$ 37.78   \$ 9.94   -2.42%   13%   \$ 37.78   \$ 9.94   -2.42%   13%   \$ 328.35   \$ 8.14   -2.42%   13%   \$ 32.69   \$ 30.90   \$ 6.26   -2.02%   \$ 295.51   \$ 7.32   -2.43%   13%   \$ 32.59   \$ 30.90   \$ 6.26   -2.02%   13%   \$ 38.57   \$ 7.20   -2.37%   13%   \$ 32.59   \$ 30.90   \$ 6.26   -2.02%   13%   \$ 38.57   \$ 9.94   -2.37%   13%   \$ 38.57   \$ 9.94   -2.37%   13%   \$ 39.51   \$ 9.81   -2.02%   13%   \$ 38.57   \$ 9.94   -2.37%   13%   \$ 38.57   \$ 9.94   -2.37%   13%   \$ 335.27   \$ 8.14   -2.37%   13%   13%   13.53   \$ 343.40   \$ 7.07   -2.02%   \$ 335.27   \$ 8.14   -2.37%   13%   13.53   \$ 335.27   \$ 8.14   -2.37%   13%   13.53   \$ 335.27   \$ 8.14   -2.37%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 301.74   \$ 7.33   -2.37%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 301.74   \$ 7.33   -2.37%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 301.74   \$ 7.33   -2.37%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 301.74   \$ 7.33   -2.37%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 301.74   \$ 7.33   -2.37%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 301.74   \$ 7.33   -2.37%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 301.74   \$ 7.33   -2.37%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 300.74   \$ 7.73   -2.23%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 300.74   \$ 7.73   -2.23%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 300.74   \$ 7.73   -2.23%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 300.74   \$ 7.73   -2.23%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 300.74   \$ 7.73   -2.23%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 300.74   \$ 7.73   -2.23%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 300.74   \$ 7.73   -2.23%   13%   13.53   \$ 309.06   \$ 6.36   -2.02%   \$ 300.75   \$ 300.75   -2.02%   300.75   -2.02%   300.75   -2.02%   3	Energy - RPP - Tier 1																						-	
HST Total Bill (including HST) 5 361.11 5 33.87   \$ 0.81   2.08%   \$ 37.78   \$ 328.35   \$ 8.14   2.42%   Ontario Clean Energy Benefit   \$ 325.69   HST Total Bill on RPP (before Taxes) 13%   \$ 42.34   13%   \$ 39.51   \$ 0.81   2.20%   Total Bill on RPP (before Taxes) 13%   \$ 42.34   13%   \$ 39.51   \$ 0.81   2.20%   Total Bill on RPP (before Taxes) 13%   \$ 42.34   13%   \$ 39.51   \$ 0.81   2.20%   Total Bill on RPP (before Taxes) 13%   \$ 42.34   13%   \$ 39.51   \$ 0.81   2.20%   Total Bill on RPP (before Taxes) 13%   \$ 38.57   \$ 0.94   2.37%   Total Bill on RPP (before Taxes) 13%   \$ 38.57   \$ 0.81   2.23%   Total Bill on RPP (before Taxes) 13%   \$ 38.57   \$ 0.81   2.23%   Total Bill on RPP (before Taxes) 13%   \$ 38.57   \$ 0.81   2.23%   Total Bill on RPP (before Taxes) 13%   \$ 303.00   \$ 0.81   2.20%   13%   \$ 296.70   \$ 7.20   2.37%   13%   \$ 38.57   \$ 0.94   2.37%   13%   \$ 38.57   \$ 0.81   2.23%   13%   \$ 303.00   \$ 6.26   2.02%   13%   \$ 38.57   \$ 0.94   2.37%   13%   \$ 38.57   \$ 0.81   2.23%   13%   \$ 303.00   \$ 6.26   2.02%   13%   \$ 305.77   \$ 0.94   2.37%   13%   \$ 305.77   \$ 0.81   2.23%   13%   \$ 300.06   \$ 6.36   2.02%   13%   \$ 300.07   \$ 3.05.10   13%   \$ 20.77   2.02%   13%   \$ 30.77   \$ 0.81   2.23%   13%   \$ 300.06   \$ 0.81   2.23%   13%   \$ 300.06   \$ 0.81   2.23%   13%   \$ 300.06   \$ 0.81   2.23%   13%   \$ 300.07   \$ 300.07   13%   \$ 300.07   \$ 300.07   13%   \$ 300.07   \$ 300.07   13%   \$ 300.07	Energy - RPP - Tier 2		\$	0.1100	1400	\$	154.00		\$ 0.	.1100	1400	\$ 154.00	) :	\$	-	0.00%	\$	0.1100	1400	\$	154.00	\$	-	0.00%
Total Bill (including HST) \$ 361.11 \$ 336.49 \$ 7.07 \$ 2.06% \$ 328.35 \$ \$ 8.14 \$ 2.42% \$ 7.00 \$ 2.00% \$ 32.84 \$ 0.81 \$ 2.41% \$ 1.00 \$ 1.	Total Bill on TOU (before Taxes	:)				\$	319.57	f					-	\$	6.26	-2.06%				\$	290.58	-\$	7.20	-2.42%
Ontario Clean Energy Benefit   \$ 36.11   \$ 33.65   \$ 0.71   2.07%   \$ 328.4   \$ 0.81   2.24%   Total Bill on RPP (before Taxes)   \$ 325.59   \$ 303.90   \$ 6.26   \$ 2.02%   \$ 295.51   \$ 7.20   \$ 2.37%   Total Bill (including HST)   \$ 386.03   \$ 39.51   \$ 0.81   \$ 2.02%   \$ 385.77   \$ 9.04   \$ 2.37%   Ontario Clean Energy Benefit   \$ 36.80   \$ 343.40   \$ 0.71   \$ 2.03%   \$ 335.27   \$ 8.14   \$ 2.37%   Total Bill on RPP (including OCEB)   \$ 331.23   \$ 309.06   \$ 6.36   \$ 2.02%   \$ 301.74   \$ 7.33   \$ 2.37%   Total Bill on RPP (including OCEB)   \$ 331.23   \$ 309.06   \$ 6.36   \$ 2.02%   \$ 301.74   \$ 7.33   \$ 2.37%   Total Bill on RPP (including OCEB)   \$ 301.74   \$ 7.33   \$ 2.37%   Total Bill on RPP (including OCEB)   \$ 301.74   \$ 7.33   \$ 2.37%   Total Bill on RPP (including OCEB)   \$ 301.74   \$ 7.33   \$ 2.37%				13%						13%								13%	•					-2.42%
Total Bill on TO (including OCEB)   \$ 325.00   \$ 302.84   \$ 6.36   -2.06%   \$ 295.51   -\$ 7.33   -2.42%		4																						
Total Bill on RPP (before Taxes)														Ψ								-		
HST 13% \$ 42.34 13% \$ 39.51 \$ 0.81 2.02% 13% \$ 38.57 \$ 0.94 2.37% 13% 13% 13% 13% 13% 13% 13% 13% 13% 13	Total Bill on TOU (including OC	ED)				Þ		-						φ						ð	230.01	-9	1.33	
Total Bill (including HST)         \$ 368.03         \$ 343.40         \$ 7.07         -2.02%         \$ 335.27         \$ 8.14         -2.37%           Ontario Clean Energy Benefit 1         \$ 36.80         \$ 34.34         \$ 0.71         -2.03%         \$ 335.27         \$ 8.14         -2.37%           Total Bill on RPP (including OCEB)         \$ 331.23         \$ 309.06         \$ 6.36         -2.02%         \$ 301.74         \$ 7.33         -2.37%		)				\$		Ţ						Ψ.				•				-\$		-2.37%
Ontario Clean Energy Benefit 1         -\$ 36.80         -\$ 34.34         \$ 0.71         -2.03%         -\$ 33.53         \$ 0.81         -2.36%           Total Bill on RPP (including OCEB)         \$ 331.23         \$ 309.06         -\$ 6.36         -2.02%         \$ 301.74         -\$ 7.33         -2.37%				13%						13%								13%	1					
Total Bill on RPP (including OCEB) \$ 331.23 \$ 309.06 -\$ 6.36 -2.02% \$ 301.74 -\$ 7.33 -2.37%		es 1				<b>\$</b>								-					1					
						-5								¢						-5		-¢		
Loss Factor (%) 3.5800% 3.3500%	Total Bill on RPP (including OC	ED)				ş	331.23	<u> </u>				ψ 303.00		Ψ	0.30	-2.02 %				Ÿ	331.74	-9	1.33	-2.31%
	Loss Factor (%)			3.5800%				Ī	3.3	3500%								3.3500%			-			

3.3500%

## Appendix 2-W Bill Impacts

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 1,000 kWh May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31)

3.3500%

																1				
				ard-Approve			2016 Propose		Impa	ct 2016 vs 2015		2017 Propos		Impac	2017 vs 2016	l L	2018 Propos		Impact	2018 vs 2017
	Charge Unit		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Chai	nge % Change	Rate (\$)	Volume	Charge (\$)	\$ Chang	e % Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$	16.7200	1		\$ 17.2300	1		\$	0.51 3.05%	\$ 17.870	0 1	\$ 17.87	\$ 0	64 3.71%	\$ 18.570	0 1	\$ 18.57	\$ 0.7	70 3.92
Smart Meter Rate Adder				1				\$ -	\$	-		1 1	\$ -	\$			1 1	\$ -	\$ -	
				1				\$ - \$ -	9			1	\$ -	\$			1	\$ - \$ -		
				i			1 1	\$ -	s			1	š -	9			1	š -	s -	
					\$ -		1	\$ -	Š			1	Š .	Š			1	s -	\$ -	
Distribution Volumetric Rate	per kWh	s	0.0210	1000	\$ 21.00	\$ 0.0216	1000	\$ 21.60	Š	0.60 2.86%	\$ 0.022	7 1000	\$ 22.70	\$ 1	10 5.09%	\$ 0.023	B 1000		\$ 1.1	0 4.85
Smart Meter Disposition Rider		*		1000				\$ -	\$	-		1000	\$ -	\$			1000		\$ -	
LRAM & SSM Rate Rider	per kWh	\$	-	1000		\$ 0.00023	1000		\$	0.23		1000	\$ -	-\$ 0	23 -100.00%	,	1000		\$ -	
				1000			1000		\$	-		1000	\$ -	\$			1000		\$ -	
				1000			1000		\$	-		1000	\$ -	\$			1000		\$ -	
				1000			.000	\$ -	\$	-		1000	\$ -	\$			1000 1000		\$ -	
				1000 1000			1000		\$	-		1000 1000	\$ -	\$			1000		\$ -	
				1000				s -	9			1000	\$ -	9			1000		\$ -	
				1000			1000	\$ -	Š	-		1000	\$ -	s .			1000		\$ -	
Sub-Total A (excluding pass th					\$ 37.72			\$ 39.06	\$	1.34 3.55%			\$ 40.57	\$ 1	51 3.87%			\$ 42.37	\$ 1.8	80 4.44
Deferral/Variance Account	per kWh	\$	-	4000	s -	e 0.0000	4000	e 004	-\$	0.04		4000			0.4 400 000/		4000	ς .	l s .	
Disposition Rate Rider Group 1				1000	\$ -	-\$ 0.0008	1000	-\$ 0.84	-5	0.84		1000	\$ -	\$ 0	-100.00%		1000	\$ -	-	
Deferral/Variance Account	per kWh			1000	s -	\$ 0.0001	1000	\$ 0.07	s	0.07		1000	s -	-\$ 0	07 -100.00%		1000	s -	s -	
Disposition Rate Rider Group 2				1000	<b>5</b> -	\$ 0.0001	1000	\$ 0.07	\$	0.07		1000	\$ -	-\$ 0	-100.00%	'l l	1000	\$ -	-	
Deferral / Variance Accounts	per kWh																			
Balances (excluding Global Adj.)				1000	\$ -	-\$ 0.0015	1000	-\$ 1.51	-\$	1.51		1000	\$ -	\$ 1	51 -100.00%	,	1000	\$ -	\$ -	
- NON-WMP																				
				1000				\$ -	\$	·		1000	\$ -	\$			1000		\$ -	
Low Voltage Service Charge	per kWh	\$	0.00006 0.1021	1,036 36		\$ 0.00006 \$ 0.1021		\$ 0.06 \$ 3.42		0.00 -0.22% 0.23 -6.42%	\$ 0.0000		\$ 0.06 \$ 3.42	\$	0.00%	\$ 0.0000		\$ 0.06 \$ 3.42	\$ - \$ -	
Line Losses on Cost of Power Smart Meter Entity Charge	Monthly	\$	0.1021	30		\$ 0.7900		\$ 0.79	-5	- 0.00%	\$ 0.102		\$ 0.79	9	0.00%	\$ 0.102		\$ 0.79	\$ -	0.00
Sub-Total B - Distribution	IVIOLITIII	3	0.7900			\$ 0.7900			-		\$ 0.790					\$ 0.790				
(includes Sub-Total A)					\$ 42.23			\$ 41.05		1.17 -2.78%			\$ 44.84	\$ 3	79 9.23%			\$ 46.64	\$ 1.8	
RTSR - Network	per kWh	\$	0.0070	1036	\$ 7.25	\$ 0.0070	1034	\$ 7.23	-\$	0.02 -0.22%	\$ 0.007	1034	\$ 7.23	\$	0.00%	\$ 0.007	1034	\$ 7.23	\$ -	0.00
RTSR - Line and Transformation	per kWh	s	0.0040	1036	\$ 4.14	\$ 0.0040	1034	\$ 4.13	-S	0.01 -0.22%	\$ 0.004	1034	\$ 4.13	s ·	0.00%	\$ 0.004	1034	\$ 4.13	s -	0.00
Connection	•	· .			-								-	_						
Sub-Total C - Delivery (including Sub-Total B)					\$ 53.62			\$ 52.42	-\$	1.20 -2.24%			\$ 56.21	\$ 3	79 7.23%	•		\$ 58.01	\$ 1.8	3.20
Wholesale Market Service	per kWh	\$	0.0044	1036	\$ 4.56	\$ 0.0044	1034	\$ 4.55	-\$	0.01 -0.22%	\$ 0.004	1034	\$ 4.55	s ·	0.00%	\$ 0.004	1034	\$ 4.55	s -	0.00
Charge (WMSC)				1030	\$ 4.50		1034	φ 4.55	-9	0.01 -0.2276			\$ 4.55	•	0.00%	'l		\$ 4.55		0.00
Rural and Remote Rate	per kWh	\$	0.0013	1036	\$ 1.35	\$ 0.0013	1034	\$ 1.34	-S	0.00 -0.22%	\$ 0.001	1034	\$ 1.34	s .	0.00%	\$ 0.001	1034	\$ 1.34	s -	0.00
Protection (RRRP)									1										s .	
Standard Supply Service Charge Debt Retirement Charge (DRC)	Monthly	5	0.2500 0.0069	1 1000		\$ 0.2500 \$ 0.0069		\$ 0.25 \$ 6.94	\$	- 0.00% - 0.00%	\$ 0.250 \$ 0.006		\$ 0.25 \$ 6.94	\$	0.00%	\$ 0.250		\$ 0.25 \$ 6.94	\$ - \$ -	
TOU - Off Peak		S	0.0069	640		\$ 0.0009	640		Š	- 0.00%	\$ 0.000		\$ 51.20	s .	0.00%	\$ 0.000			s -	
TOU - Mid Peak		s	0.1220	180		\$ 0.1220		\$ 21.96	Š	- 0.00%	\$ 0.122		\$ 21.96	š .	0.00%	\$ 0.122			š -	0.00
TOU - On Peak		s	0.1610	180		\$ 0.1610		\$ 28.98	\$	- 0.00%	\$ 0.161			\$	0.00%	\$ 0.161		\$ 28.98	\$ -	0.00
Energy - RPP - Tier 1		\$	0.0940	750		\$ 0.0940	750		\$	- 0.00%	\$ 0.094	750		\$	0.00%	\$ 0.094	750		\$ -	0.00
Energy - RPP - Tier 2		\$	0.1100	250	\$ 27.50	\$ 0.1100	250	\$ 27.50	\$	- 0.00%	\$ 0.110	250	\$ 27.50	\$ .	0.00%	\$ 0.110	250	\$ 27.50	\$ -	0.00
Total Bill on TOU (before Taxe	s)	1			\$ 168.86			\$ 167.64	-\$	1.21 -0.72%			\$ 171.43	\$ 3	79 2.26%			\$ 173.23	\$ 1.8	
HST			13%			13%		\$ 21.79		0.16 -0.72%	13	%	\$ 22.29		49 2.26%	13	%	\$ 22.52	\$ 0.2	
Total Bill (including HST)		1			\$ 190.81	1		\$ 189.44		1.37 -0.72%			\$ 193.72		28 2.26%	·		\$ 195.75	\$ 2.0	
Ontario Clean Energy Ber				-	• 10.00			-\$ 18.94		0.14 -0.73%			-\$ 19.37		43 2.27%	•		<b>-\$</b> 19.58	-\$ 0.2	
Total Bill on TOU (including Of	EB)				\$ 171.73			\$ 170.50	-\$	1.23 -0.72%			\$ 174.35	\$ 3	85 2.26%			\$ 176.17	\$ 1.8	32 1.05
Total Bill on RPP (before Taxe	s)				\$ 164.72			\$ 163.50		1.21 -0.74%			\$ 167.29		79 2.32%			\$ 169.09	\$ 1.8	
HST		1	13%		\$ 21.41	13%		\$ 21.26		0.16 -0.74%	13	%	\$ 21.75		49 2.32%	13	%	\$ 21.98	\$ 0.2	
Total Bill (including HST)	1	1			\$ 186.13	1		\$ 184.76 -\$ 18.48		1.37 -0.74%			\$ 189.04		28 2.32% 42 2.27%	1		\$ 191.08	\$ 2.0	
Ontario Clean Energy Ber					\$ 18.61 \$ 167.52			-\$ 18.48 \$ 166.28		0.13 -0.70% 1.24 -0.74%			-\$ 18.90 \$ 170.14		42 2.27% 86 2.32%			-\$ 19.11 \$ 171.97	-\$ 0.2 S 1.8	
Total Bill on RPP (including Of																				

3.3500%

2016 Hydro Ottawa Limited Electricity Distribution Rate Application

3.5800%

Loss Factor (%)

3.3500%

#### Appendix 2-W Bill Impacts

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

100

3.5800%

1,000 kWh May 1 - October 3 Impact 2019 vs 2018 Impact 2020 vs 2019 Current Board-Approved 2019 Proposed 2020 Proposed % Change 1.56% % Change 3.23% \$ Change \$ 0.30 Charge Unit \$ Change (\$) (\$) (\$) (\$) (\$) (\$) Monthly Service Charge Monthly 16.72 19.47 Smart Meter Rate Adder per kWh 1000 \$ 21.00 \$ 0.0247 1000 \$ 24.70 0.90 3.78% \$ 0.0252 25.20 0.50 2.02% Distribution Volumetric Rate 0.0210 Smart Meter Disposition Rider 1000 \$ 1000 \$ 1000 \$ LRAM & SSM Rate Rider 1000 \$ 1000 \$ per kWh 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 5 1000 9 1000 Sub-Total A (excluding pass through) 3.54% 37.72 43.87 \$ 1.50 44.67 0.80 1.82% Disposition Rate Rider Group 1 1000 \$ 1000 \$ 1000 \$ Deferral/Variance Account per kWh Disposition Rate Rider Group 2 1000 \$ 1000 \$ 1000 \$ Deferral / Variance Accounts per kWh Balances (excluding Global Adj.)
- NON-WMP 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1,036 \$ Low Voltage Service Charge per kWh 0.00006 0.06 \$ 0.00006 1,034 \$ 34 \$ 0.06 0.00% \$ 0.00006 1,034 \$ 34 \$ 0.06 0.00% Line Losses on Cost of Power 3.66 \$ 0.1021 3.42 0.00% \$ 0.1021 3.42 0.00% Smart Meter Entity Charge Sub-Total B - Distribution 0.00% Monthly 0.7900 0.79 \$ 0.7900 0.79 0.00% \$ 0.7900 0.79 1.50 48.94 \$ 42.23 48.14 3.22% 0.80 1.66% (includes Sub-Total A) RTSR - Network 0.007 7.25 \$ 0.0070 7.23 0.00% \$ 0.0070 7.23 0.00% RTSR - Line and Transformation per kWh 0.0040 1036 \$ 4 14 \$ 0.0040 1034 \$ 4.13 0.00% \$ 0.0040 1034 \$ 4.13 0.00% Sub-Total C - Delivery 53.62 59.51 1.50 2.59% 60.31 0.80 1.34% (including Sub-Total B) Wholesale Market Service per kWh 0.0044 \$ 0.0044 \$ 0.0044 1034 \$ 0.00% Charge (WMSC) Rural and Remote Rate per kWh 0.0013 \$ 0.0013 \$ 0.0013 1036 \$ 1.35 1034 \$ 1.34 0.00% 1034 \$ 1.34 0.00% Protection (RRRP) Standard Supply Service Charge 0.2500 0.25 0.2500 0.25 0.00% 0.2500 0.25 0.00% Debt Retirement Charge (DRC) TOU - Off Peak 0.0069 1000 \$ 640 \$ 0.0069 0.0069 6.94 51.20 6.94 1000 \$ 6.94 0.00% 1000 \$ 0.00% 51.20 51.20 0.00% 0.00% TOU - Mid Peak 0.1220 180 \$ 21 96 0.1220 180 \$ 21 96 0.00% 0.1220 180 \$ 21 96 0.00% TOU - On Peak 180 \$ 180 \$ 0.00% 0.1610 28.98 0.1610 28.98 0.1610 28.98 0.00% Energy - RPP - Tier 1 Energy - RPP - Tier 2 0.0940 750 \$ 0.0940 70.50 750 \$ 70.50 0.00% 750 \$ 70.50 0.00% 0.00% Total Bill on TOU (before Taxes) 168.86 174.73 0.87% 0.46% 13% 21.95 13% 22.72 0.20 0.87% 13% 22.82 0.10 0.46% Total Bill (including HST) 190.81 197.45 1.69 0.87% 198.35 0.90 0.46% 0.82% 0.51% Ontario Clean Energy Benefit 19.08 19.74 0.16 19.84 0.10 1.54 171.73 177.71 0.87% 178.51 0.45% Total Bill on TOU (including OCEB) 0.80 0.89% 0.47% Total Bill on RPP (before Taxes) 164.72 170.59 1.50 171.39 0.19 13% 21.41 13% 22.18 0.89% 13% 0.10 0.47% 22.28 HST Total Bill (including HST) 186.13 192.77 1.69 0.89% 193.67 0.90 0.47% Ontario Clean Energy Benefit 18.61 0.89% 19.37 0.09 0.47% 167.52 173,49 1.53 0.89% 174.30 0.81 0.47% Total Bill on RPP (including OCEB

3.3500%

Loss Factor (%)

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 2,000 kWh May 1 - October 31

	Consumption	2,000	kWh 🖲	May 1 - October 31	O Nove	mber 1 - April 30	(Select this radio bu	tton for app	plications	filed after Oct 31)													
			nt Board-Ap			016 Propos		lm	pact 20	16 vs 2015		017 Propos		Imp	act 201	7 vs 2016			2018 Propose		In	pact 20	18 vs 2017
	Charge Unit	Rate	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	e Ch	ange	% Change	Rate (\$)	Volume	Charge (\$)	\$ Cha	nao	% Change		Rate (\$)	Volume	Charge (\$)		hange	% Change
Monthly Service Charge	Monthly	\$ 16.7200	1	\$ 16.72	\$ 17.2300	1	\$ 17.23	\$	0.51	3.05%	\$ 17.8700	1	\$ 17.87		0.64	3.71%	\$	18.5700	1		\$	0.70	3.92%
Smart Meter Rate Adder			1	\$ -			\$ -	\$	-				\$ -	\$	-				1	-	\$	-	l
			1 1	\$ - \$ -			\$ - \$ -	\$	- 1			1	\$ - \$ -	\$					1 1	5 -	\$		I
			1	\$ -			\$ -	\$	-			1	\$ -	\$	-				1	\$ -	\$	-	ı
			1	\$ -		1	\$ -	\$	-			1	\$ -	\$	-				1		\$	-	
Distribution Volumetric Rate Smart Meter Disposition Rider	per kWh	\$ 0.0210	2000 2000	\$ 42.00 \$ -	\$ 0.0216		\$ 43.20 \$ -	\$	1.20	2.86%	\$ 0.0227		\$ 45.40 \$ -	\$	2.20	5.09%	\$	0.0238	2000	47.60	\$	2.20	4.85%
LRAM & SSM Rate Rider	per kWh	s -	2000	\$ -	\$ 0.00023		\$ 0.46	\$	0.46		s -		\$ -	-\$	0.46	-100.00%	\$	-		-	\$	-	ı
			2000	\$ -			\$ -	\$	-				\$ -	\$	-				2000	\$ -	\$	-	ı
			2000 2000	\$ - \$ -			\$ - \$ -	\$	-			2000 2000	\$ - \$ -	\$	-				2000	5 -	\$	-	ı
			2000	\$ -			\$ -	\$	-				\$ -	\$	-				2000	5 -	\$	-	ı
			2000	\$ -			\$ -	\$	-				\$ -	\$	-					\$ -	\$	-	
			2000 2000	\$ -		2000 2000	\$ -	\$	-			2000 2000	\$ -	\$	-				2000	- 1	\$	-	
Sub-Total A (excluding pass t	hrough)		2000	\$ 58.72		2000	\$ 60.89	\$	2.17	3.70%		2000	\$ 63.27	\$	2.38	3.91%			2000	66.17	\$	2.90	4.58%
Deferral/Variance Account	per kWh	\$ -	0000	•	-\$ 0.00084	0057		•	4.00			2000			4.00	400.0001			0000				
Disposition Rate Rider Group 1			2000	\$ -		2000	\$ 1.68	-\$	1.68	1		2000	\$ -	\$	1.68	-100.00%			2000	5 -	\$	-	
Deferral/Variance Account	per kWh				\$ 0.00007																		ı
Disposition Rate Rider Group 2			2000	\$ -		2000	\$ 0.14	\$	0.14			2000	\$ -	-\$	0.14	-100.00%			2000	\$ -	\$	-	ı
Deferral / Variance Accounts	per kWh																						
Balances (excluding Global	perkwn		2000	\$ -	-\$ 0.0015	2000	\$ 3.02	-\$	3.02			2000	\$ -	\$	3.02	-100.00%			2000	š -	\$	-	
Adj.) - NON-WMP																							
Law Valence Condes Chares	n n = 1,10/h	e 0.0000c	2000 2,072	\$ - \$ 0.12	\$ 0.00006		\$ - \$ 0.12	\$ -\$	0.00	-0.22%	\$ 0.00006		\$ - \$ 0.12	\$	-	0.00%	\$	0.00006		0.12	\$	-	0.00%
Low Voltage Service Charge Line Losses on Cost of Power	per kWh	\$ 0.00006 \$ 0.1021	72	\$ 7.31	\$ 0.0000		\$ 6.84	-\$ -\$	0.00	-6.42%	\$ 0.1021		\$ 6.84	\$	-	0.00%	\$	0.1021		6.84	\$		0.00%
Smart Meter Entity Charge	Monthly	\$ 0.7900	1		\$ 0.7900		\$ 0.79	\$		0.00%	\$ 0.7900		\$ 0.79	\$	-	0.00%	\$	0.7900	1	0.79	\$	-	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 66.95			\$ 64.09	-\$	2.86	-4.27%			\$ 71.03	\$	6.94	10.83%				73.93	\$	2.90	4.08%
RTSR - Network	per kWh	\$ 0.0070	2072	\$ 14.50	\$ 0.0070	2067	\$ 14.47	-\$	0.03	-0.22%	\$ 0.0070	2067	\$ 14.47	\$	-	0.00%	\$	0.0070	2067	14.47	\$	-	0.00%
RTSR - Line and	per kWh	\$ 0.0040	2072	\$ 8.29	\$ 0.0040	2067	\$ 8.27	-\$	0.02	-0.22%	\$ 0.0040	2067	\$ 8.27	\$		0.00%	\$	0.0040	2067	8.27	s		0.00%
Transformation Connection Sub-Total C - Delivery	P				7			<u> </u>						<u> </u>	-		_				Ť		
(including Sub-Total B)				\$ 89.74			\$ 86.83	-\$	2.91	-3.24%			\$ 93.76	\$	6.94	7.99%				\$ 96.66	\$	2.90	3.09%
Wholesale Market Service	per kWh	\$ 0.0044	2072	\$ 9.12	\$ 0.0044	2067	\$ 9.09	-\$	0.02	-0.22%	\$ 0.0044	2067	\$ 9.09	\$	-	0.00%	\$	0.0044	2067	9.09	s	,	0.00%
Charge (WMSC) Rural and Remote Rate	per kWh	\$ 0.0013			\$ 0.0013			1			\$ 0.0013			ľ			\$	0.0013			'		
Protection (RRRP)	perkwii	\$ 0.0013	2072	\$ 2.69	φ 0.0013	2067	\$ 2.69	-\$	0.01	-0.22%	\$ 0.0013	2067	\$ 2.69	\$	-	0.00%	φ	0.0013	2067	2.69	\$	-	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500		\$ 0.25	\$	-	0.00%	\$ 0.2500		\$ 0.25	\$	-	0.00%	\$	0.2500		0.25	\$	-	0.00%
Debt Retirement Charge (DRC) TOU - Off Peak		\$ 0.0069 \$ 0.0800	2000 1280		\$ 0.0069 \$ 0.0800		\$ 13.88 \$ 102.40	\$	-	0.00%	\$ 0.0069 \$ 0.0800	2000 1280	\$ 13.88 \$ 102.40	\$	-	0.00%	\$	0.0069		13.88 102.40	\$	-	0.00% 0.00%
TOU - Mid Peak		\$ 0.0000	360		\$ 0.0800	360		\$	-	0.00%	\$ 0.1220	360		\$	-	0.00%	\$	0.1220		43.92	\$	-	0.00%
TOU - On Peak		\$ 0.1610	360	\$ 57.96	\$ 0.1610		\$ 57.96	\$	-	0.00%	\$ 0.1610		\$ 57.96	\$	-	0.00%	\$	0.1610		57.96	\$	-	0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$ 0.0940 \$ 0.1100	750 1250	\$ 70.50 \$ 137.50	\$ 0.0940 \$ 0.1100	750 1250	\$ 70.50 \$ 137.50	\$	-	0.00%	\$ 0.0940 \$ 0.1100	750 1250	\$ 70.50 \$ 137.50	\$	-	0.00%	\$	0.0940	750 1250	\$ 70.50 \$ 137.50	\$	-	0.00% 0.00%
		0.1100	1230		9 0.1100	1230		Ι.Φ	0.05		3 0.1100	1230		1.0	0.04		J.	0.1100	1230		Ιψ.	0.00	
Total Bill on TOU (before Taxe HST	s)	13%		\$ 319.95 \$ 41.59	13%		\$ 317.02 \$ 41.21	-\$ -\$	2.93 0.38	<b>-0.92%</b> -0.92%	13%		\$ 323.96 \$ 42.11		<b>6.94</b> 0.90	2.19% 2.19%		13%		<b>326.86</b> 42.49	\$	2.90 0.38	0.90% 0.90%
Total Bill (including HST)		1370		\$ 361.55	1070		\$ 358.23	-\$	3.32	-0.92%	1070		\$ 366.07		7.84	2.19%		1070		369.35	\$	3.28	0.90%
Ontario Clean Energy Ben				-\$ 36.15			\$ 35.82	\$	0.33	-0.91%			-\$ 36.61		0.79	2.21%			4	\$ 36.93	-\$	0.32	0.87%
Total Bill on TOU (including O	CEB)			\$ 325.40			\$ 322.41	-\$	2.99	-0.92%			\$ 329.46	\$	7.05	2.19%				332.42	\$	2.96	0.90%
Total Bill on RPP (before Taxe	s)			\$ 323.67	T		\$ 320.74	-\$	2.93	-0.91%			\$ 327.68		6.94	2.16%				330.58	\$	2.90	0.89%
HST		13%		\$ 42.08 \$ 365.75	13%		\$ 41.70 \$ 362.43	-\$ -\$	0.38 3.32	-0.91% -0.91%	13%		\$ 42.60 \$ 370.27		0.90 7.84	2.16% 2.16%		13%		12.01	\$	0.38 3.28	0.89% 0.89%
Total Bill (including HST) Ontario Clean Energy Ben	ofit 1			\$ 365.75 -\$ 36.58			\$ 362.43 \$ 36.24	-\$ \$	0.34	-0.91% -0.93%			\$ 370.27 -\$ 37.03		0.79	2.16%				373.55 37.36	\$	0.33	0.89%
Total Bill on RPP (including O				\$ 329.17			\$ 326.19	-\$	2.98	-0.90%			\$ 333.24		7.05	2.16%				336.19	\$	2.95	0.88%
,	-																						
Loss Factor (%)		3.5800%	]		3.3500%						3.3500%							3.3500%	]				

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 2,000 kWh May 1 - October 3

				t Board-Ap					19 Propos				Impact 2	019 vs	2018	E		020 Propo				Impact 20	20 vs 2019
	Charge Unit		Rate (\$)	Volume	Charge (\$)		Ra (\$		Volume	С	Charge (\$)		\$ Change	۰/ ۵	hange		Rate (\$)	Volume	(	Charge (\$)		Change	% Change
Monthly Service Charge	Monthly	S	16.7200	1	\$ 16.7	2	\$ 19.		1	\$	19.17	F	\$ 0.60	76 C	3.23%	-	\$ 19.4700	1	\$	19.47		0.30	1.56%
Smart Meter Rate Adder				1	\$ -				1	\$	-		\$ -					1	\$	-	\$	-	
				1	\$ -				1	\$	-		\$ -					1	\$	-	\$	-	
				1	\$ - \$ -				1	\$			\$ - \$ -					1	\$	-	\$	-	
				1	\$ -				1	\$			\$ -					1	\$	_	\$	-	
Distribution Volumetric Rate	per kWh	\$	0.0210	2000	\$ 42.0	)	\$ 0.	.0247	2000	\$	49.40		\$ 1.80		3.78%		\$ 0.0252	2000		50.40	\$	1.00	2.02%
Smart Meter Disposition Rider				2000	\$ -				2000	\$	-		\$ -					2000		-	\$	-	
LRAM & SSM Rate Rider	per kWh	\$	-	2000	\$ -		\$	-	2000 2000	\$	-		\$ -				\$ -	2000 2000		-	\$	-	
				2000 2000	\$ - \$ -				2000	\$			\$ - \$ -					2000	\$	-	\$		
				2000	\$ -				2000	\$	-		\$ -					2000	\$	-	Š	-	
				2000	\$ -				2000	\$	-		\$ -					2000	\$	-	\$	-	
				2000	\$ -				2000	\$	-		\$ -					2000	\$	-	\$	-	
				2000 2000	\$ - \$ -				2000 2000	\$			\$ - \$ -					2000 2000	\$	-	\$	-	
Sub-Total A (excluding pass th	rough)	1		2000	\$ 58.7	2			2000	\$	68.57	ı	\$ 2.40		3.63%	-		2000	\$	69.87	\$	1.30	1.90%
Deferral/Variance Account	per kWh	\$										Π											
Disposition Rate Rider Group 1				2000	\$ -				2000	\$	-		\$ -					2000	\$	-	\$	-	
Deferral/Variance Account	per kWh																						
Disposition Rate Rider Group 2	pei kvvii			2000	\$ -				2000	\$	-		\$ -					2000	\$	-	\$	-	
Deferral / Variance Accounts	per kWh			2000	s -				2000	s			s -					2000			\$		
Balances (excluding Global Adj.) - NON-WMP				2000	\$ -				2000	э	-		\$ -					2000	\$	-	3	-	
, idj., 11011 11111				2000	\$ -				2000	\$	-		\$ -					2000	\$	-	\$	-	
Low Voltage Service Charge	per kWh	\$	0.00006	2,072	\$ 0.1			00006	2,067	\$	0.12		\$ -		0.00%		\$ 0.00006	2,067	\$	0.12	\$	-	0.00%
Line Losses on Cost of Power		\$	0.1021	72	\$ 7.3			.1021	67	\$	6.84		\$ -		0.00%		0.1021	67	\$	6.84	\$	-	0.00%
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$	0.7900	1	\$ 0.7		\$ 0.	.7900	- 1	\$	0.79		\$ -		0.00%	-	0.7900	1	¥	0.79	\$	_	0.00%
(includes Sub-Total A)					\$ 66.9					\$	76.33		\$ 2.40		3.25%				\$	77.63	\$	1.30	1.70%
RTSR - Network	per kWh	\$	0.0070	2072	\$ 14.5	)	\$ 0.	.0070	2067	\$	14.47		\$ -		0.00%		\$ 0.0070	2067	\$	14.47	\$	-	0.00%
RTSR - Line and Transformation Connection	per kWh	\$	0.0040	2072	\$ 8.2	9	\$ 0.	.0040	2067	\$	8.27		\$ -		0.00%		\$ 0.0040	2067	\$	8.27	\$	-	0.00%
Sub-Total C - Delivery					\$ 89.7					\$	99.06	ı	\$ 2.40		2.48%				\$	100.36	s	1.30	1,31%
(including Sub-Total B)		_			φ 03.7°	•				9	33.00	L	φ 2.40		2.40 /0	_			ð	100.30	*	1.30	1.31/6
Wholesale Market Service Charge (WMSC)	per kWh	\$	0.0044	2072	\$ 9.1	2	\$ 0.	.0044	2067	\$	9.09		\$ -		0.00%		\$ 0.0044	2067	\$	9.09	\$	-	0.00%
Rural and Remote Rate	per kWh	\$	0.0013	2072	\$ 2.6		\$ 0.	.0013	2067	\$	2.69		\$ -		0.00%		0.0013	2067	\$	2.69			0.00%
Protection (RRRP)	·			2072					2007									2007	1		\$	-	
Standard Supply Service Charge	Monthly	\$	0.2500	2000	\$ 0.2 \$ 13.8			.2500	2000	\$	0.25 13.88		\$ - \$ -		0.00%		0.2500	2000	\$	0.25 13.88	\$	-	0.00% 0.00%
Debt Retirement Charge (DRC) TOU - Off Peak		\$	0.0069	1280				.0069			102.40		э - \$ -		0.00%		\$ 0.0069 \$ 0.0800	1280		102.40	\$		0.00%
TOU - Mid Peak		s	0.1220	360				.1220	360		43.92		\$ -		0.00%		0.1220	360		43.92	Š	-	0.00%
TOU - On Peak		\$	0.1610	360	\$ 57.9			.1610	360	\$	57.96		\$ -		0.00%		0.1610	360		57.96	\$	-	0.00%
Energy - RPP - Tier 1		\$	0.0940	750	\$ 70.5			.0940	750		70.50		\$ -		0.00%		0.0940	750		70.50	\$	-	0.00%
Energy - RPP - Tier 2		\$	0.1100	1250	\$ 137.5	)	\$ 0.	.1100	1250	\$	137.50	Ц	\$ -		0.00%		0.1100	1250	\$	137.50	\$		0.00%
Total Bill on TOU (before Taxes	s)				\$ 319.9					\$	329.26		\$ 2.40		0.73%	ſ			\$	330.56	\$	1.30	0.39%
HST		1	13%		\$ 41.5 \$ 361.5			13%		\$	42.80 372.06		\$ 0.31 \$ 2.71		0.73% 0.73%		13%		\$	42.97 373.53	\$	0.17 1.47	0.39% 0.39%
Total Bill (including HST)	- e. 1				-\$ 36.1					-\$	37.21		\$ 2.71 \$ 0.28		0.76%				-\$	37.35	-S	0.14	0.39%
Ontario Clean Energy Bend Total Bill on TOU (including Of		1			\$ 325.4					-\$ \$	334.85		\$ 0.28 \$ 2.43		0.78%				S	336.18	- S	1.33	0.40%
		+								Ť									Ť		Ť		
Total Bill on RPP (before Taxes	5)	1	13%		\$ 323.6 \$ 42.0			13%		<b>\$</b> \$	<b>332.98</b> 43.29		\$ 2.40 \$ 0.31		0.73% 0.73%		13%		\$	<b>334.28</b> 43.46	<b>\$</b>	<b>1.30</b> 0.17	0.39% 0.39%
Total Bill (including HST)			1370		\$ 365.7			.070		\$	376.26		\$ 2.71		0.73%		1370		\$	377.73	\$	1.47	0.39%
Ontario Clean Energy Ben	efit <sup>1</sup>	1			-\$ 36.5					-\$	37.63		\$ 0.27		0.72%				-\$	37.77	-\$	0.14	0.37%
Total Bill on RPP (including Of					\$ 329.1	7				\$	338.63		\$ 2.44		0.73%				\$	339.96	\$	1.33	0.39%
																-							
Loss Factor (%)			3 5800%				2.2	8500%									3 3500%	1					

Loss Factor (%) 3.5800% 3.3500% 3.3500%

### Appendix 2-W Bill Impacts

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 5,000 kWh May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Consumptio	n 5,000	kWh 🖲	May 1 - October 31	O Nov	ember 1 - April 3	0 (Select this radio b	outton for application	ns filed after Oct 31)										
		Current Bo	oard-Approv	ed	- :	2016 Propose	ed	Impact 2	016 vs 2015		017 Propos	ed	Impact 20	117 vs 2016		2018 Propos	ed	Impact 2	018 vs 2017
	Charge	Rate	Volume	Charge	Rate	Volume	Charge			Rate	Volume	Charge			Rate	Volume	Charge		
Monthly Service Charge	Unit	(\$) \$ 16.7200	1	(\$) \$ 16.72	\$ 17.2300	1	(\$) \$ 17.23	\$ Change \$ 0.51	% Change 3.05%	(\$) \$ 17.8700	1	(\$) \$ 17.87	\$ Change \$ 0.64	% Change 3.71%	(\$) \$ 18.5700	1	(\$) \$ 18.57	\$ Change \$ 0.70	% Change 3.92%
Smart Meter Rate Adder	Wichtany	0.7200	1	\$ -	Ψ 17.2300	1	\$ -	\$ -	0.0070	Ψ 17.0700	i	\$ -	\$ -	0.7 1 70	\$ 10.5700	i	\$ -	\$ -	0.0270
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ - \$ -	\$ -			1	\$ - \$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0210	5000	\$ 105.00	\$ 0.0216		\$ 108.00	\$ 3.00	2.86%	\$ 0.0227	5000		\$ 5.50	5.09%	\$ 0.0238	5000	\$ 119.00	\$ 5.50	4.85%
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kWh	s -	5000 5000	\$ -	\$ 0.00023		\$ - \$ 1.15	\$ - \$ 1.15		s -	5000 5000	\$ - \$ -	-\$ 1.15	-100.00%	۹ .	5000 5000	\$ - \$ -	\$ - \$ -	
ETAW & COM Nate Nider	per Kvvii	•	5000	\$ -	Ψ 0.00023		\$ -	\$ -		<b>y</b> -	5000	\$ -	\$ -	100.0070	•	5000	\$ -	\$ -	
			5000	\$ -			\$ -	\$ -			5000	\$ -	\$ -			5000	\$ -	\$ -	
			5000 5000	\$ - \$ -			\$ - \$ -	\$ -			5000 5000	\$ - \$ -	\$ - \$ -			5000 5000	\$ -	\$ - \$ -	
			5000	\$ -			\$ -	\$ -			5000	\$ -	\$ -			5000	\$ -	\$ -	
			5000	\$ -		5000	\$ -	\$ -			5000	\$ -	\$ -			5000	\$ -	\$ -	
Sub-Total A (excluding pass the	hrough)		5000	\$ 121.72		5000	\$ 126.38	\$ 4.66	3.83%		5000	\$ 131.37	\$ 4.99	3.95%		5000	\$ 137.57	\$ 6.20	4.72%
Deferral/Variance Account	per kWh	\$ -			-\$ 0.00084													7	
Disposition Rate Rider Group 1			5000	\$ -		5000	-\$ 4.20	-\$ 4.20			5000	\$ -	\$ 4.20	-100.00%		5000	\$ -	\$ -	
Deferral/Variance Account	per kWh				\$ 0.00007														
Disposition Rate Rider Group 2	por kerrii		5000	\$ -	Ψ 0.00007	5000	\$ 0.35	\$ 0.35			5000	\$ -	-\$ 0.35	-100.00%		5000	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global	per kWh		5000	\$ -	-\$ 0.0015	5000	-\$ 7.55	-\$ 7.55			5000	s -	\$ 7.55	-100.00%		5000	\$ -	s -	
Adj.) - NON-WMP			0000	<b>~</b>	ψ 0.0010	0000	Ψ 1.00	Ψ 7.00			0000	Ť	Ψ 7.50	100.0070		0000	Ψ	•	
			5000	\$ -			\$ -	\$ -			5000	\$ -	\$ -			5000	\$ -	\$ -	
Low Voltage Service Charge Line Losses on Cost of Power	per kWh	\$ 0.00006 \$ 0.1021	5,179 179	\$ 0.31 \$ 18.28	\$ 0.00006 \$ 0.1021		\$ 0.31 \$ 17.11	-\$ 0.00 -\$ 1.17		\$ 0.00006 \$ 0.1021	5,168 168	\$ 0.31 \$ 17.11	\$ - \$ -	0.00%	\$ 0.00006 \$ 0.1021		\$ 0.31 \$ 17.11	\$ -	0.00%
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%	\$ 0.7900	1	\$ 0.79	\$ -	0.00%	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution				\$ 141.10			\$ 133.19	-\$ 7.91	-5.61%			\$ 149.58	\$ 16.39	12.30%			\$ 155.78	\$ 6.20	4.14%
(includes Sub-Total A) RTSR - Network	per kWh	\$ 0.0070	5179	\$ 36.25	\$ 0.0070	5168	\$ 36.17	-\$ 0.08	-0.22%	\$ 0.0070	5168	\$ 36.17	S -	0.00%	\$ 0.0070	5168	\$ 36.17	s -	0.00%
RTSR - Line and	per kWh	\$ 0.0040		\$ 20.72	\$ 0.0040		\$ 20.67	-\$ 0.05		\$ 0.0040	5168	\$ 20.67		0.00%	\$ 0.0040	5168	\$ 20.67	s -	0.00%
Transformation Connection Sub-Total C - Delivery	por kerri	0.0010	0110		Ψ 0.0010		·	_		ψ 0.0010	0100		<u> </u>		<b>Q</b> 0.0010	0100		<u> </u>	
(including Sub-Total B)				\$ 198.07			\$ 190.04	-\$ 8.04	-4.06%			\$ 206.42	\$ 16.39	8.62%			\$ 212.62	\$ 6.20	3.00%
Wholesale Market Service	per kWh	\$ 0.0044	5179	\$ 22.79	\$ 0.0044	5168	\$ 22.74	-\$ 0.05	-0.22%	\$ 0.0044	5168	\$ 22.74	s -	0.00%	\$ 0.0044	5168	\$ 22.74	s -	0.00%
Charge (WMSC) Rural and Remote Rate	per kWh	\$ 0.0013			\$ 0.0013					\$ 0.0013					\$ 0.0013				
Protection (RRRP)	perkyvii	9 0.0013	5179	\$ 6.73	\$ 0.0013	5168	\$ 6.72	-\$ 0.01	-0.22%	φ 0.0013	5168	\$ 6.72	\$ -	0.00%	\$ 0.0013	5168	\$ 6.72	\$ -	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500		\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC) TOU - Off Peak		\$ 0.0069 \$ 0.0800	5000 3200	\$ 34.70 \$ 256.00	\$ 0.0069 \$ 0.0800		\$ 34.70 \$ 256.00	\$ - \$ -	0.00%	\$ 0.0069 \$ 0.0800	5000 3200		\$ - \$ -	0.00%	\$ 0.0069 \$ 0.0800		\$ 34.70 \$ 256.00	\$ -	0.00%
TOU - Mid Peak		\$ 0.1220	900	\$ 109.80	\$ 0.1220	900		\$ -	0.00%	\$ 0.1220	900		\$ -	0.00%	\$ 0.1220		\$ 109.80	\$ -	0.00%
TOU - On Peak		\$ 0.1610	900	\$ 144.90	\$ 0.1610		\$ 144.90	\$ -	0.00%	\$ 0.1610	900		\$ -	0.00%	\$ 0.1610		\$ 144.90	\$ -	0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$ 0.0940 \$ 0.1100	750 4250	\$ 70.50 \$ 467.50	\$ 0.0940 \$ 0.1100	750 4250	\$ 70.50 \$ 467.50	\$ - \$ -	0.00%	\$ 0.0940 \$ 0.1100	750 4250		\$ - \$ -	0.00%	\$ 0.0940 \$ 0.1100	750 4250	\$ 70.50 \$ 467.50	\$ - \$ -	0.00%
		0.1100	.230	\$ 773.24	ψ 0.1100	.230	\$ 765.14	-\$ 8.10	-1.05%	Ψ 0.1100	.200	\$ 781.53	\$ 16.39	2.14%	₩ 0.1100	.230	\$ 787.73	\$ 6.20	0.79%
Total Bill on TOU (before Taxe HST	es)	13%		\$ 773.24 \$ 100.52	13%		\$ 765.14 \$ 99.47	-\$ 8.10 -\$ 1.05		13%		\$ 781.53	\$ 16.39	2.14%	13%		\$ 787.73 \$ 102.40	\$ 0.20	0.79%
Total Bill (including HST)		1070		\$ 873.76			\$ 864.61	-\$ 9.16				\$ 883.12	\$ 18.52	2.14%			\$ 890.13	\$ 7.01	0.79%
Ontario Clean Energy Ben				-\$ 87.38			-\$ 86.46	\$ 0.92				-\$ 88.31	-\$ 1.85	2.14%			-\$ 89.01	-\$ 0.70	0.79%
Total Bill on TOU (including O	CEB)			\$ 786.38			\$ 778.15	-\$ 8.24	-1.05%			\$ 794.81	\$ 16.67	2.14%			\$ 801.12	\$ 6.31	0.79%
Total Bill on RPP (before Taxe	s)			\$ 800.54			\$ 792.44	-\$ 8.10	-1.01%			\$ 808.83	\$ 16.39	2.07%			\$ 815.03	\$ 6.20	0.77%
HST Total Bill (including HST)		13%		\$ 104.07 \$ 904.61	13%		\$ 103.02 \$ 895.46	-\$ 1.05 -\$ 9.16		13%		\$ 105.15 \$ 913.97	\$ 2.13 \$ 18.52	2.07% 2.07%	13%	1	\$ 105.95 \$ 920.98	\$ 0.81 \$ 7.01	0.77% 0.77%
Ontario Clean Energy Ben	efit <sup>1</sup>			\$ 904.61 -\$ 90.46			\$ 895.46 -\$ 89.55	\$ 0.91				\$ 913.97 -\$ 91.40	\$ 18.52 -\$ 1.85	2.07%			\$ 920.98 -\$ 92.10	\$ 7.01 -\$ 0.70	0.77%
Total Bill on RPP (including O				\$ 814.15			\$ 805.91	-\$ 8.25				\$ 822.57	\$ 16.67	2.07%			\$ 828.88	\$ 6.31	0.77%
Loss Factor (%)		3.5800%	]		3.3500%	]				3.3500%	]				3.3500%				
		· · · · · · · · · · · · · · · · · · ·													·				

### Appendix 2-W Bill Impacts

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 5,000 kWh May 1 - October 3

			Current Bo	ard-Approv	ed		2	019 Propos	ed		lm	pact 20	19 vs 2018	[	2	020 Propos	ed	1 E	Impact 202	0 vs 2019
	Charge		Rate	Volume	Charge		Rate	Volume	Charge						Rate	Volume	Charge	l		
Monthly Service Charge	Unit Monthly	S	16,7200	- 1	(\$) \$ 16.72	-	\$ 19.1700	- 1	<b>(\$)</b> \$ 19.1	7	\$ Ch	0.60	% Change 3,23%	ŀ	\$ 19.4700	- 1	(\$) \$ 19.47	l  -	\$ Change \$ 0.30	% Change 1.56%
Smart Meter Rate Adder	IVIOTILITIY	3	16.7200		\$ 10.72		\$ 19.1700	1	\$ 15.1	<b>'</b>	\$	-	3.2376		\$ 19.4700	1	\$ 15.47		\$ 0.30 \$ -	1.50 /6
					\$ -			1	\$ -		\$	-				1	\$ -		\$ -	
					\$ -			1	\$ -		\$	-				1	\$ -		\$ -	
					\$ -			1	\$ -		\$	-				1	\$ -		\$ -	
					\$ -			1	\$ -	_	\$	-				1	\$ -		\$ -	
Distribution Volumetric Rate	per kWh	\$	0.0210		\$ 105.00 \$ -	'	\$ 0.0247	5000	\$ 123.5	U	\$	4.50	3.78%		\$ 0.0252	5000	\$ 126.00		\$ 2.50	2.02%
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kWh	s			\$ - \$ -		s -	5000 5000	\$ - \$ -		\$	-			s -	5000 5000	\$ - \$ -		\$ - \$ -	
LRAIN & SSIN Rate Rider	perkyvn	3	-		\$ -		5 -	5000	\$ -		\$	- 1			ъ -	5000	\$ -		\$ -	
					\$ -			5000	\$ -		\$	-				5000	\$ -		š -	
				5000	\$ -			5000	\$ -		\$	-				5000	\$ -		\$ -	
					\$ -			5000	\$ -		\$	-				5000	\$ -		\$ -	
					\$ -			5000	\$ -		\$	-				5000	\$ -		\$ -	
					\$ -			5000	\$ - \$ -		\$	-				5000	\$ - \$ -		\$ - \$ -	
Sub-Total A (excluding pass th					\$ - \$ 121.72			5000	\$ 142.6	7	\$	5.10	3.71%	-		5000	\$ 145.47		\$ 2.80	1.96%
Deferral/Variance Account	per kWh	s			Ψ 121.72				ψ 1+2.0	-	Ψ	3.10	3.7176	-			Ψ 1+3.+7	H	2.00	1.50%
Disposition Rate Rider Group 1	portern	•		5000	\$ -			5000	\$ -		\$	-				5000	\$ -		\$ -	
.,																				
Deferral/Variance Account	per kWh																			
Disposition Rate Rider Group 2				5000	\$ -			5000	\$ -		\$	-				5000	\$ -		\$ -	
~																				
Deferral / Variance Accounts Balances (excluding Global	per kWh			5000	\$ -			5000	\$ -		s					5000	s -		s -	
Adj.) - NON-WMP				3000	φ -			3000	φ -		φ	•				3000	φ -		-	
Adj.) - NOIN-WINI				5000	\$ -			5000	\$ -		\$	-				5000	\$ -		s -	
Low Voltage Service Charge	per kWh	\$	0.00006	5,179	\$ 0.31		\$ 0.00006	5,168	\$ 0.3	1	\$	-	0.00%		\$ 0.00006	5,168	\$ 0.31		\$ -	0.00%
Line Losses on Cost of Power		\$	0.1021	179	\$ 18.28		\$ 0.1021	168	\$ 17.1		\$	-	0.00%		\$ 0.1021	168	\$ 17.11		\$ -	0.00%
Smart Meter Entity Charge	Monthly	\$	0.7900	1	\$ 0.79	1	\$ 0.7900	1	\$ 0.7	9	\$	-	0.00%		\$ 0.7900	1	\$ 0.79		\$ -	0.00%
Sub-Total B - Distribution					\$ 141.10				\$ 160.8	В	\$	5.10	3.27%				\$ 163.68		\$ 2.80	1.74%
(includes Sub-Total A) RTSR - Network	per kWh	S	0.0070	5179	\$ 36.25	-	\$ 0.0070	5168	\$ 36.1	7	\$		0.00%	ŀ	\$ 0.0070	5168	\$ 36.17	l	s -	0.00%
RTSR - Line and	•											-								
Transformation Connection	per kWh	\$	0.0040	5179	\$ 20.72	:	\$ 0.0040	5168	\$ 20.6	7	\$	-	0.00%		\$ 0.0040	5168	\$ 20.67		\$ -	0.00%
Sub-Total C - Delivery					\$ 198.07				\$ 217.7	,	\$	5.10	2.40%				\$ 220.52	l F	\$ 2.80	1.29%
(including Sub-Total B)					\$ 196.07				\$ 217.7	2	Þ	5.10	2.40%				\$ 220.52	L	\$ 2.00	1.29%
Wholesale Market Service	per kWh	\$	0.0044	5179	\$ 22.79		\$ 0.0044	5168	\$ 22.7	4	\$	-	0.00%		\$ 0.0044	5168	\$ 22.74		s -	0.00%
Charge (WMSC)				0110	Ų <u>22.70</u>			0100	Ψ				0.0070			0100	Ų		•	0.0070
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0013	5179	\$ 6.73		\$ 0.0013	5168	\$ 6.73	2	\$	-	0.00%		\$ 0.0013	5168	\$ 6.72		\$ -	0.00%
Standard Supply Service Charge	Monthly	s	0.2500	1	\$ 0.25	:	\$ 0.2500	- 1	\$ 0.2	5	s		0.00%		\$ 0.2500	1	\$ 0.25		s -	0.00%
Debt Retirement Charge (DRC)	WOLLTHA	s	0.2300		\$ 34.70		\$ 0.2300	5000	\$ 34.7		\$		0.00%		\$ 0.2300	5000	\$ 34.70		s -	0.00%
TOU - Off Peak		s	0.0800	3200	\$ 256.00		\$ 0.0800	3200	\$ 256.0		\$	-	0.00%		\$ 0.0009	3200	\$ 256.00		\$ -	0.00%
TOU - Mid Peak		Š	0.1220	900	\$ 109.80	1	\$ 0.1220	900	\$ 109.8	0	\$	-	0.00%		\$ 0.1220	900	\$ 109.80		\$ -	0.00%
TOU - On Peak		\$	0.1610		\$ 144.90		\$ 0.1610	900	\$ 144.9		\$	-	0.00%		\$ 0.1610	900	\$ 144.90		\$ -	0.00%
Energy - RPP - Tier 1		\$	0.0940		\$ 70.50		\$ 0.0940	750	\$ 70.5		\$	-	0.00%		\$ 0.0940	750	\$ 70.50		\$ -	0.00%
Energy - RPP - Tier 2		\$	0.1100	4250	\$ 467.50	_	\$ 0.1100	4250	\$ 467.5	0	\$	_	0.00%		\$ 0.1100	4250	\$ 467.50	Ш	\$ -	0.00%
Total Bill on TOU (before Taxes	s)				\$ 773.24	_			\$ 792.8	3	\$	5.10	0.65%	ſ			\$ 795.63		\$ 2.80	0.35%
HST			13%		\$ 100.52		13%		\$ 103.0		\$	0.66	0.65%		13%		\$ 103.43		\$ 0.36	0.35%
Total Bill (including HST)					\$ 873.76				\$ 895.8		\$	5.76	0.65%				\$ 899.06		\$ 3.16	0.35%
Ontario Clean Energy Bene					-\$ 87.38				-\$ 89.5		-\$	0.58	0.65%				-\$ 89.91		\$ 0.32	0.36%
Total Bill on TOU (including Of	CEB)				\$ 786.38				\$ 806.3	0	\$	5.18	0.65%				\$ 809.15	ш	\$ 2.84	0.35%
Total Bill on RPP (before Taxes	5)	T			\$ 800.54	-			\$ 820.1	3	\$	5.10	0.63%	1			\$ 822.93		\$ 2.80	0.34%
HST (before raxes		1	13%		\$ 104.07		13%		\$ 106.6		\$	0.66	0.63%		13%		\$ 106.98		\$ 0.36	0.34%
Total Bill (including HST)		1			\$ 904.61				\$ 926.7	4	\$	5.76	0.63%				\$ 929.91	1 1	\$ 3.16	0.34%
Ontario Clean Energy Bene		1			-\$ 90.46				-\$ 92.6		-\$	0.57	0.62%				-\$ 92.99	-	\$ 0.32	0.35%
Total Bill on RPP (including OC	CEB)				\$ 814.15				\$ 834.0	7	\$	5.19	0.63%	. [			\$ 836.92		\$ 2.84	0.34%
																				_
Loss Factor (%)			3.5800%				3.3500%	ì						Г	3.3500%	Ì				
			-0.000070	)			0.000070	•							0.000070	•				

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 10,000 kWh May 1 - October 31

November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Monthly Service Charge			Rate	oard-Appro Volume	Charge	$\vdash$	Rate	2016 Propos			<del>- "</del>	pact 20	6 vs 2015			2017 Propos				17 vs 2016
Monthly Senice Charge				Volume				Volume	Charge						Rate	Volume	Charge	Ш.		
	Charge Unit	s	16,7200		(\$) \$ 16.72		17,2300		\$ 17	20	\$ C	hange 0.51	% Change 3.05%		(\$) 17.8700		\$ 17.87	\$	\$ Change	% Change 3.71
	Monthly	\$	16.7200		\$ 16.72	5	17.2300	1	\$ 17	23	\$	0.51	3.05%	5	17.8700			\$		3./1
Smart Meter Rate Adder								1	\$			-					\$ - \$ -	\$		
					\$ - \$ -			- 1	\$		\$	- 1				1	\$ -	\$		
					\$ -			4	\$		s S	- 1					\$ -	s S		
					\$ -			1	\$		\$	- 1					\$ -	\$		
Distribution Volumetric Rate	per kWh	s	0.0210	10000		s	0.0216		\$ 216	00	\$	6.00	2.86%	\$	0.0227		\$ 227.00	\$	11.00	5.09
Smart Meter Disposition Rider	per kvvn	э	0.0210		\$ 210.00	2	0.0216	10000	\$ 210	00	\$	6.00	2.00%	2	0.0227		\$ 227.00	\$		5.09
LRAM & SSM Rate Rider	per kWh	s			\$ -		0.00023	10000		30	\$	2.30		\$			\$ -	-S		-100.00
LRAW & SSW Rate Rider	Der Kvvn	2			\$ -	2	0.00023	10000	\$ 2	30	s S	2.30		2	-		\$ -	-ş	2.30	-100.00
					\$ -			10000	\$		Š						\$ -	ŝ		
					\$ -			10000	s		Š					10000	\$ -	ŝ		
					\$ -			10000	\$		\$						\$ -	ŝ		
					\$ -			10000	s		Š					10000	\$ -	ŝ		
					\$ -			10000	Š		Š						š -	ŝ		
					š -			10000	Š		Š						š -	ŝ	-	
Sub-Total A (excluding pass th	rough)				\$ 226.72				\$ 235	53	\$	8.81	3.89%				\$ 244.87	Š	9.34	3.97
Deferral/Variance Account	per kWh	s			¥ ======	-8	0.00084		7	-	-						·	1		
Disposition Rate Rider Group 1	portern	Ψ		10000	s -	Ψ	0.00004	10000	-\$ 8	40	-S	8.40				10000	s -	s	8.40	-100.00
					*						1						*	*		
Deferral/Variance Account	per kWh					\$	0.00007													
Disposition Rate Rider Group 2	portern			10000	s -	Ψ	0.00001	10000	\$ 0	70	\$	0.70				10000	s -	-\$	0.70	-100.00
					*						1						*	*		100100
Deferral / Variance Accounts	per kWh																			
Balances (excluding Global	portern			10000	s -	-\$	0.0015	10000	-S 15	09	-\$	15.09				10000	S -	s	15.09	-100.009
Adi.) - NON-WMP																	•	'		
10.7 110.11 11.11				10000	s -			10000	S		s					10000	s -	s	-	
Low Voltage Service Charge	per kWh	\$	0.00006		\$ 0.62	s	0.00006	10,335		62	-\$	0.00	-0.22%	\$	0.00006		\$ 0.62	Š	-	0.00
Line Losses on Cost of Power	poi itti	s	0.1021		\$ 36.57	\$			\$ 34		-\$	2.35	-6.42%	\$			\$ 34.22	ŝ		0.00
Smart Meter Entity Charge	Monthly	s	0.7900		\$ 0.79	s		1		79	Š	-	0.00%	ŝ			\$ 0.79	Š	-	0.00
Sub-Total B - Distribution	WORLD		0.7000			F	0.7000								0.7000					
(includes Sub-Total A)					\$ 264.70				\$ 248		-\$	16.33	-6.17%				\$ 280.50	\$		12.94
RTSR - Network	per kWh	\$	0.0070	10358	\$ 72.51	\$	0.0070	10335	\$ 72	35	-\$	0.16	-0.22%	\$	0.0070	10335	\$ 72.35	\$	-	0.00
RTSR - Line and	per kWh	s	0.0040	10358	\$ 41.43	\$	0.0040	10335	\$ 41		-\$	0.09	-0.22%	s	0.0040	10335	\$ 41.34	s		0.00
Transformation Connection	perkvvii	Ф	0.0040	10336	φ 41.43	Φ	0.0040	10333	φ 41	34	-φ	0.09	*0.2276	Ф	0.0040	10333	Ф 41.34	P		0.00
Sub-Total C - Delivery					\$ 378.64				\$ 362	05	-\$	16.58	-4.38%				\$ 394.18	s	32.13	8.87
(including Sub-Total B)					\$ 370.04				<b>\$</b> 302	05	- <b>ə</b>	10.30	-4.30%				\$ 394.10	a	32.13	0.07
Wholesale Market Service	per kWh	\$	0.0044	10358	\$ 45.58	\$	0.0044	10335	\$ 45	47	-\$	0.10	-0.22%	\$	0.0044	10335	\$ 45.47	s		0.00
Charge (WMSC)				10000	Ψ 45.50			10555	Ψ 40	**	-Ψ	0.10	-0.2270			10000	Ψ 45.47	Ψ		0.00
Rural and Remote Rate	per kWh	\$	0.0013	10358	\$ 13.47	\$	0.0013	10335	\$ 13	44	-\$	0.03	-0.22%	\$	0.0013	10335	\$ 13.44	s		0.00
Protection (RRRP)												0.03								
Standard Supply Service Charge	Monthly	\$	0.2500		\$ 0.25	\$				25	\$	-	0.00%	\$	0.2500		\$ 0.25	\$		0.00
Debt Retirement Charge (DRC)		\$	0.0069	10000		\$			\$ 69		\$	-	0.00%	\$			\$ 69.40	\$		0.00
TOU - Off Peak		\$	0.0800		\$ 512.00	\$	0.0800		\$ 512		\$	-	0.00%	\$	0.0800		\$ 512.00	\$		0.00
TOU - Mid Peak		\$	0.1220	1800		S	0.1220	1800	\$ 219		\$	-	0.00%	\$	0.1220		\$ 219.60	\$		0.00
TOU - On Peak		\$	0.1610	1800		\$	0.1610	1800	\$ 289		\$	-	0.00%	S	0.1610		\$ 289.80	\$		0.00
Energy - RPP - Tier 1		\$	0.0940	750		\$			\$ 70		\$	-	0.00%	\$			\$ 70.50	\$	-	0.00
Energy - RPP - Tier 2		\$	0.1100	9250	\$ 1,017.50	\$	0.1100	9250	\$ 1,017	50	\$	-	0.00%	\$	0.1100	9250	\$ 1,017.50	\$	-	0.00
	,				\$ 1,528.73	_			\$ 1,512	04	-S	16.71	-1.09%	_			\$ 1,544.14	S	32,13	2.12
Total Bill on TOU (before Taxe	S)		13%		\$ 1,528.73 \$ 198.73		13%		\$ 1,512		-\$ -\$	2.17	-1.09%		13%		\$ 1,344.14	\$		2.12
HST			13%		\$ 1,727.46		13%		\$ 1,708		-\$ -\$	18.89	-1.09%		13%		\$ 200.74 \$ 1.744.88	\$		2.12
Total Bill (including HST)	1										-5 S							-S		
Ontario Clean Energy Ben									-\$ 170			1.89	-1.09%							2.12
Total Bill on TOU (including Of	CEB)				\$ 1,554.71				\$ 1,537	71	-\$	17.00	-1.09%				\$ 1,570.39	\$	32.68	2.13
Total Bill on RPP (before Taxes	٥١				\$ 1,595,33				\$ 1.578	61	-\$	16.71	-1.05%				\$ 1,610,74		32,13	2.04
HST (before Taxes	81		400/		\$ 207.39	- 1	400/		\$ 1,578		-\$ -\$	2.17	-1.05%		400/		\$ 209.40	\$	4.18	2.04
Total Bill (including HST)		1	13%		\$ 1,802.72	- 1	13%		\$ 1,783		-\$ -\$	18.89	-1.05%		13%		\$ 1,820.14	s S		2.04
	e. 1				. ,	- 1			-\$ 1,763 -\$ 178		- p S	1.89	-1.05%				-\$ 1,820.14 -\$ 182.01	9.9		
Ontario Clean Energy Ben																			0.00	2.03
Total Bill on RPP (including Of	CEB)				\$ 1,622.45	_			\$ 1,605	45	-\$	17.00	-1.05%				\$ 1,638.13	\$	32.68	2.04
														_						
			3.5800%												3.3500%					

2016 Hydro Ottawa Limited Electricity Distribution Rate Application

Appendix 2-W Bill Impacts

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 10,000 kWh May 1 - October 31

	Consumption	10,000	kWh	May 1 - October 31																
		Current E	Board-Approv	red		2018 Propos	ed	Impact 20	118 vs 2017		2019 Proposed	d	Impact	2019 vs 2018		2020 Propose	d	Im	pact 2020	vs 2019
		Rate	Volume	Charge	Rate	Volume	Charge			Rate	Volume	Charge			Rate	Volume	Charge			
Monthly Service Charge	Charge Unit Monthly	\$ 16.7200	- 1	(\$) \$ 16.72	(\$) \$ 18,5700	1 :	(\$) \$ 18.57	\$ Change \$ 0.70	% Change 3.92%	(\$) \$ 19.1700	1 \$	(\$) 19.17	\$ Change \$ 0.6		\$ 19.4700	1 9	(\$) 19.47	\$ Ch	0.30	% Change 1.56%
Smart Meter Rate Adder	IVIOLITIY	\$ 16.7200		\$ 10.72	\$ 10.5700	1		\$ -	3.3276	\$ 19.1700	1 \$		\$ -	3.2376	\$ 19.4700	1 5	10.47	Š	-	1.50 /
			1	\$ -		1	\$ -	\$ -			1 \$	-	\$ -			1 \$	-	\$	-	
				\$ -		1		\$ -			1 \$		\$ -			1 \$		\$		
				\$ - \$ -		1	\$ -	\$ - \$ -			1 \$		\$ -			1 \$	-	\$		
Distribution Volumetric Rate	per kWh	\$ 0.0210		\$ 210.00	\$ 0.0238	10000	\$ 238.00	\$ 11.00	4.85%	\$ 0.0247	10000 \$		\$ 9.0	0 3.78%	\$ 0.0252	10000 \$	252.00	s	5.00	2.02%
Smart Meter Disposition Rider	por Kerri	0.0210	10000		<b>0.0200</b>	10000		\$ -		Q 0.02-11	10000 \$		\$ -		0.0202	10000 \$		\$	-	
LRAM & SSM Rate Rider	per kWh	S -	10000		S -	10000		\$ -		s -	10000 \$	-	\$ -		s -	10000 \$		\$	-	
				\$ - \$ -		10000		\$ - \$ -			10000 \$ 10000 \$	-	\$ -			10000 \$ 10000 \$	-	\$		
				\$ - \$ -		10000	s -	s -			10000 \$		\$ -			10000 \$		s		
				\$ -		10000	\$ -	\$ -			10000 \$	-	\$ -			10000 \$	-	\$	-	
				\$ -		10000	\$ -	\$ -			10000 \$	-	\$ -			10000 \$	-	\$	-	
			10000 10000	\$ -		10000		\$ -			10000 \$ 10000 \$	-	\$ -			10000 \$ 10000 \$	-	\$		
Sub-Total A (excluding pass th	arough)			\$ 226.72		10000		\$ 11.70	4.78%		10000 \$	266.17	\$ 9.6	0 3.74%		10000 3	271.47	S	5.30	1.99%
Deferral/Variance Account	per kWh	\$ -									T T							-		
Disposition Rate Rider Group 1			10000	\$ -		10000	\$ -	\$ -			10000 \$	-	\$ -			10000 \$	-	\$	-	
Deferral/Variance Account	per kWh																			
Disposition Rate Rider Group 2	perkwii		10000	s -		10000	s -	s -			10000 \$		s -			10000 S		s		
.,													1					1		
Deferral / Variance Accounts	per kWh							_					_					_		
Balances (excluding Global Adj.) - NON-WMP			10000	\$ -		10000	\$ -	\$ -			10000 \$	-	\$ -			10000 \$	-	\$		
Adj.) - NON-WWF			10000	s -		10000	s -	s -			10000 S		s -			10000 S		s		
Low Voltage Service Charge	per kWh	\$ 0.00006		\$ 0.62	\$ 0.00006	10,335		\$ -	0.00%	\$ 0.00006	10,335 \$		\$ -	0.00%	\$ 0.00006	10,335 \$		\$	-	0.00%
Line Losses on Cost of Power		\$ 0.1021		\$ 36.57	\$ 0.1021	335		\$ -	0.00%	\$ 0.1021	335 \$		\$ -	0.00%	\$ 0.1021	335 \$		\$	-	0.00%
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$ 0.7900	1		\$ 0.7900	1		\$ -	0.00%	\$ 0.7900	1 \$		\$ -	0.00%	\$ 0.7900	1 \$		\$	-	0.00%
(includes Sub-Total A)				\$ 264.70			\$ 292.20	\$ 11.70	4.17%		\$	301.80	\$ 9.6	0 3.29%		\$	307.10	\$	5.30	1.76%
RTSR - Network	per kWh	\$ 0.0070	10358	\$ 72.51	\$ 0.0070	10335	\$ 72.35	\$ -	0.00%	\$ 0.0070	10335 \$	72.35	\$ -	0.00%	\$ 0.0070	10335 \$	72.35	\$		0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0040	10358	\$ 41.43	\$ 0.0040	10335	\$ 41.34	s -	0.00%	\$ 0.0040	10335 \$	41.34	\$ -	0.00%	\$ 0.0040	10335 \$	41.34	\$		0.00%
Sub-Total C - Delivery																		_	_	
(including Sub-Total B)				\$ 378.64		1	\$ 405.88	\$ 11.70	2.97%		\$	415.48	\$ 9.6	0 2.37%		\$	420.78	\$	5.30	1.28%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	10358	\$ 45.58	\$ 0.0044	10335	\$ 45.47	\$ -	0.00%	\$ 0.0044	10335 \$	45.47	\$ -	0.00%	\$ 0.0044	10335 \$	45.47	\$	-	0.00%
Rural and Remote Rate	per kWh	\$ 0.0013	10358	\$ 13.47	\$ 0.0013	10335	\$ 13.44	s -	0.00%	\$ 0.0013	10335 \$	13.44	s -	0.00%	\$ 0.0013	10335 S	13.44	s		0.00%
Protection (RRRP)				\$ 0.25				s -	0.00%		1 \$		\$ .	0.00%		10000	0.25	-		0.00%
Standard Supply Service Charge Debt Retirement Charge (DRC)	Monthly	\$ 0.2500 \$ 0.0069	10000		\$ 0.2500 \$ 0.0069	10000		s -	0.00%	\$ 0.2500 \$ 0.0069	10000 \$		\$ -	0.00%	\$ 0.2500 \$ 0.0069	10000 \$		\$		0.00%
TOU - Off Peak		\$ 0.0800	6400		\$ 0.0800	6400		\$ -	0.00%	\$ 0.0800	6400 \$		\$ -	0.00%	\$ 0.0800	6400 \$		\$	-	0.00%
TOU - Mid Peak		\$ 0.1220	1800		\$ 0.1220	1800		\$ -	0.00%	\$ 0.1220	1800 \$		\$ -	0.00%	\$ 0.1220	1800 \$		\$	-	0.00%
TOU - On Peak Energy - RPP - Tier 1		\$ 0.1610	1800 750		\$ 0.1610 \$ 0.0940	1800 750		\$ - \$ -	0.00%	\$ 0.1610	1800 \$ 750 \$		\$ - \$ -	0.00%	\$ 0.1610 \$ 0.0940	1800 \$ 750 \$		\$		0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$ 0.0940 \$ 0.1100	9250		\$ 0.0940 \$ 0.1100	9250		\$ -	0.00%	\$ 0.0940 \$ 0.1100	9250 \$		s -	0.00%	\$ 0.0940	9250 \$		S		0.00%
	-1	2.1100	2230	\$ 1,528.73	00	5250	\$ 1,555.84	\$ 11.70	0.76%	7 3100		1,565.44	\$ 9.6		5 5100		1,570.74	÷	5.30	0.34%
Total Bill on TOU (before Taxe HST	15)	13%		\$ 1,528.73 \$ 198.73	13%		\$ 1,555.84 \$ 202.26	\$ 11.70 \$ 1.52	0.76%	13%	\$ \$	1,565.44 203.51	\$ 9.6		13%	S S	204.20	\$	0.69	0.34%
Total Bill (including HST)		1070		\$ 1,727.46			\$ 1,758.10	\$ 13.22	0.76%		\$		\$ 10.8			S		\$	5.99	0.34%
Ontario Clean Energy Ber				\$ 172.75		H	\$ 175.81	-\$ 1.32	0.76%		-\$	176.89	-\$ 1.0			-\$	177.49	-\$	0.60	0.34%
Total Bill on TOU (including O	CEB)			\$ 1,554.71			\$ 1,582.29	\$ 11.90	0.76%		\$	1,592.06	\$ 9.7	7 0.62%		\$	1,597.45	\$	5.39	0.34%
Total Bill on RPP (before Taxe	s)			\$ 1,595.33			\$ 1,622.44	\$ 11.70	0.73%		\$	1,632.04	\$ 9.6			s	1,637.34	\$	5.30	0.32%
HST		13%		\$ 207.39 \$ 1.802.72	13%		\$ 210.92	\$ 1.52	0.73%	13%	\$ \$	212.17 1.844.21	\$ 1.2 \$ 10.8		13%	\$	212.85	\$	0.69 5.99	0.32%
Total Bill (including HST)	nofit 1			\$ 1,802.72 \$ 180.27			\$ 1,833.36 \$ 183.34	\$ 13.22 -\$ 1.33	0.73% 0.73%		\$	1,844.21	\$ 10.8 -\$ 1.0			\$	1,850.20 185.02	\$	0.60	0.32%
Ontario Clean Energy Ber Total Bill on RPP (including Of				\$ 1.622.45		1	\$ 1.650.02	\$ 11.89	0.73%		-5	1,659,79	\$ 9.7			-3	1,665,18	-5	5.39	0.33%
Total Bill on RFF (including of	CLD			φ 1,022.43			9 1,850.02	g 11.69	0.73%		,	1,059.79	φ 3.1	0.3976		,	1,005.10	Ť	3.33	0.3276
Loss Factor (%)		3.5800%	Т		3.3500%					3.3500%	1				3.3500%	1				
LU33 I BUIUI (78)		3.3800%	ı		3.3300%	9				3.3300%	y .				3.3300%	J				

### Appendix 2-W Bill Impacts

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 15,000 kWh May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31)

		_				0040 B				00045		0047 B			2017 2012		0040 B		_		40 0047
		Rate	nt Board-App Volume	Charge	Rate	2016 Propose Volume	Charge	ım	ipact 201	6 vs 2015	Rate	2017 Propo Volume	Charge	Impact	2017 vs 2016	Rate	Volume	Charge	-	impact 20	018 vs 2017
	Charge Unit	(\$)	Volumo	(\$)	(\$)	Volumo	(\$)	\$ Ch	nange	% Change	(\$)	Volumo	(\$)	\$ Change	% Change	(\$)	10.0	(\$)	\$	Change	% Change
Monthly Service Charge	Monthly	\$ 16.7200	1 \$	16.72	\$ 17.2300	1 \$	17.23	\$	0.51	3.05%	\$ 17.8700	1	\$ 17.87	\$ 0.6	4 3.71%	\$ 18.5700	1 \$	18.57	\$	0.70	3.92%
Smart Meter Rate Adder			1 \$	-		1 \$	-	\$	-			1	\$ -	\$ -			1 \$	-	\$	-	
			1 \$	-		1 \$	-	\$	-			1	\$ -	\$ -			1 \$	-	\$	-	
			1 \$			1 9		9				1	\$ - ¢ -	\$ -			1 9		9		
			1 \$			1 \$	1	Š	- 1			1	\$ -	\$ -			1 5	:	Š	- :	
Distribution Volumetric Rate	per kWh	\$ 0.0210	15000 \$	315.00	\$ 0.0216	15000 \$	324.00	Š	9.00	2.86%	\$ 0.0227	15000	\$ 340.50	\$ 16.5	0 5.09%	\$ 0.023	15000 \$	357.00	Š	16.50	4.85%
Smart Meter Disposition Rider			15000 \$	-		15000 \$	-	\$	-		• • • • • • • • • • • • • • • • • • • •	15000	\$ -	\$ -			15000 \$	-	\$	-	
LRAM & SSM Rate Rider	per kWh	\$ -	15000 \$	-	\$ 0.00023	15000 \$	3.45	\$	3.45		\$ -	15000	\$ -	-\$ 3.4	5 -100.00%	\$ -	15000 \$	-	\$	-	
			15000 \$	-		15000 \$	-	\$	-			15000	\$ -	\$ -			15000 \$	-	\$	-	
			15000 \$	-		15000 \$	-	\$	-			15000	\$ -	\$ -			15000 \$	-	\$	-	
			15000 \$	-		15000 \$	-	\$	-			15000	\$ -	\$ -			15000 \$	-	\$	-	
			15000 \$ 15000 \$	-		15000 \$ 15000 \$	-	\$	-			15000 15000	\$ -	\$ - \$ -			15000 \$ 15000 \$		3	-	
			15000 \$			15000 \$	1	Š	- 1			15000	\$ -	\$ -			15000 \$	:	Š	- :	
			15000 \$	-		15000 \$	-	Š	-			15000	\$ -	\$ -			15000 \$		Š	-	
Sub-Total A (excluding pass thr	rough)		\$	331.72		\$	344.68	\$	12.96	3.91%			\$ 358.37	\$ 13.6	9 3.97%		\$	375.57	\$	17.20	4.80%
Deferral/Variance Account	per kWh	\$ -			-\$ 0.00084								_	_							
Disposition Rate Rider Group 1			15000 \$	-		15000 -\$	12.60	-\$	12.60			15000	\$ -	\$ 12.6	0 -100.00%		15000 \$	-	\$	-	
Deferral/Variance Account	I-\A/I-				£ 0.00007																
Disposition Rate Rider Group 2	per kWh		15000 \$	-	\$ 0.00007	15000 \$	1.05	s	1.05			15000	s -	-\$ 1.0	5 -100.00%		15000 \$		s		
Disposition (Vale (Vide) Group 2			10000			.0000	1.00	ľ	1.00			.0000	<b>~</b>	Ψ	100.0070		10000		ľ		
Deferral / Variance Accounts	per kWh																				
Balances (excluding Global	•		15000 \$	-	-\$ 0.0015	15000 -\$	22.64	-\$	22.64			15000	\$ -	\$ 22.6	4 -100.00%		15000 \$	-	\$	-	
Adj.) - NON-WMP																					
			15000 \$			15000 \$		\$	-			15000	\$ -	\$ -			15000 \$		\$	-	
Low Voltage Service Charge	per kWh	\$ 0.00006	15,537 \$	0.93	\$ 0.00006	15,503 \$	0.93	-\$	0.00	-0.22%	\$ 0.00006	15,503	\$ 0.93	\$ -	0.00%	\$ 0.0000		0.93	\$	-	0.00%
Line Losses on Cost of Power Smart Meter Entity Charge	Monthly	\$ 0.1021 \$ 0.7900	537 \$ 1 \$	54.85 0.79	\$ 0.1021 \$ 0.7900	503 \$	51.33 0.79	-\$ \$	3.52	-6.42% 0.00%	\$ 0.1021 \$ 0.7900	503	\$ 51.33 \$ 0.79	\$ -	0.00% 0.00%	\$ 0.102° \$ 0.7900		51.33 0.79	\$	-	0.00% 0.00%
Sub-Total B - Distribution	IVIORITIIY	\$ 0.7900	1 3		\$ 0.7900	1 3		_			\$ 0.7900	'		-		\$ 0.7900	, ,				
(includes Sub-Total A)			\$	388.29		\$	363.54	-\$	24.75	-6.37%			\$ 411.42	\$ 47.8	8 13.17%		\$	428.62	\$	17.20	4.18%
RTSR - Network	per kWh	\$ 0.0070	15537 \$	108.76	\$ 0.0070	15503 \$	108.52	-\$	0.24	-0.22%	\$ 0.0070	15503	\$ 108.52	\$ -	0.00%	\$ 0.0070	15503 \$	108.52	\$	-	0.00%
RTSR - Line and	per kWh	\$ 0.0040	15537 \$	62.15	\$ 0.0040	15503 \$	62.01	-\$	0.14	-0.22%	\$ 0.0040	15503	\$ 62.01	s -	0.00%	\$ 0.0046	15503 \$	62.01	s		0.00%
Transformation Connection	P =							-			•				0.007.0	• 0.00			Ť		
Sub-Total C - Delivery (including Sub-Total B)			\$	559.20		\$	534.07	-\$	25.13	-4.49%			\$ 581.94	\$ 47.8	8.96%		\$	599.14	\$	17.20	2.96%
Wholesale Market Service	per kWh	\$ 0.0044			\$ 0.0044						\$ 0.0044		_	_		\$ 0.004	1 .		-		
Charge (WMSC)	por krem	0.0011	15537 \$	68.36	Ψ 0.0011	15503 \$	68.21	-\$	0.15	-0.22%	<b>Q</b> 0.0011	15503	\$ 68.21	\$ -	0.00%	<b>Q</b> 0.001	15503 \$	68.21	\$	-	0.00%
Rural and Remote Rate	per kWh	\$ 0.0013	15537 \$	20.20	\$ 0.0013	15503 \$	20.15	-S	0.04	-0.22%	\$ 0.0013	15503	\$ 20.15	s -	0.00%	\$ 0.0013	15503 \$	20.15	s		0.00%
Protection (RRRP)						15503 \$		-3	0.04			15503		\$ -			15503 \$		Þ	-	
Standard Supply Service Charge	Monthly	\$ 0.2500	1 \$	0.25	\$ 0.2500	1 \$	0.25	\$	-	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500		0.25	\$	-	0.00%
Debt Retirement Charge (DRC)		\$ 0.0069	15000 \$	104.10	\$ 0.0069	15000 \$	104.10	\$	-	0.00%	\$ 0.0069	15000		\$ -	0.00%	\$ 0.0069		104.10	\$	-	0.00%
TOU - Off Peak TOU - Mid Peak		\$ 0.0800 \$ 0.1220	9600 \$ 2700 \$	768.00 329.40	\$ 0.0800 \$ 0.1220	9600 \$ 2700 \$	768.00 329.40	\$		0.00%	\$ 0.0800 \$ 0.1220	9600 2700	\$ 768.00 \$ 329.40	\$ - \$ -	0.00% 0.00%	\$ 0.0800 \$ 0.1220		768.00 329.40	3	-	0.00% 0.00%
TOU - On Peak		\$ 0.1610	2700 \$	434.70	\$ 0.1610	2700 \$	434.70	Š	-	0.00%	\$ 0.1220	2700		\$ -	0.00%	\$ 0.122		434.70	Š	-	0.00%
Energy - RPP - Tier 1		\$ 0.0940	750 \$		\$ 0.0940	750 \$	70.50	Š	-	0.00%	\$ 0.0940	750		\$ -	0.00%	\$ 0.0940		70.50	Š	-	0.00%
Energy - RPP - Tier 2		\$ 0.1100	14250 \$	1,567.50	\$ 0.1100	14250 \$	1,567.50	\$	-	0.00%	\$ 0.1100	14250		\$ -	0.00%	\$ 0.1100		1,567.50	\$	-	0.00%
Total Bill on TOU (before Taxes			Š	2,284.21	1		2,258.88	-¢	25.33	-1.11%			\$ 2,306.76	\$ 47.8	8 2.12%		ę	2,323.96	Te	17.20	0.75%
HST	5)	13%	\$	296.95	13%	Š	293.65	-\$	3.29	-1.11%	13%		\$ 299.88	\$ 6.2		139	% S	302.11	Š	2.24	0.75%
Total Bill (including HST)		1370	\$	2,581.16	1070	š	2,552.54	-S	28.62	-1.11%	10,0		\$ 2,606.64	\$ 54.1			Š	2,626.07	Š	19.44	0.75%
Ontario Clean Energy Bene	efit 1		-\$	258.12		-\$	255.25	\$	2.87	-1.11%			-\$ 260.66	-\$ 5.4	1 2.12%		-\$	262.61	-\$	1.95	0.75%
Total Bill on TOU (including OC			\$	2,323.04		\$	2,297.29	-\$	25.75	-1.11%			\$ 2,345.98	\$ 48.6	9 2.12%		\$	2,363.46	\$	17.49	0.75%
Total Bill on RPP (before Taxes		1	¢	2,390.11			2,364.78	-\$	25.33	-1.06%			\$ 2,412.66	\$ 47.8	8 2.02%			2,429.86	S	17.20	0.71%
HST	,,	13%	s	310.71	13%	s	307.42	-\$	3.29	-1.06%	13%		\$ 313.65	\$ 6.2		139	% S	315.88	\$	2.24	0.71%
Total Bill (including HST)		.0,0	\$	2,700.82	.070	s	2,672.20	-\$	28.62	-1.06%	.070		\$ 2,726.30	\$ 54.1			\$	2,745.74	\$	19.44	0.71%
Ontario Clean Energy Bene	efit 1		-\$	270.08		-\$	267.22	\$	2.86	-1.06%			-\$ 272.63	-\$ 5.4		1	-\$	274.57	-\$	1.94	0.71%
Total Bill on RPP (including OCI			\$	2,430.74		\$	2,404.98	-\$	25.76	-1.06%			\$ 2,453.67	\$ 48.6	9 2.02%		\$	2,471.17	\$	17.50	0.71%

Loss Factor (%) 3.5800% 3.3500% 3.3500%

### Appendix 2-W Bill Impacts

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 15,000 kWh May 1 - October 31

			Curre	nt Board-	App	roved
	Charge Unit		Rate (\$)	Volume		Charge (\$)
Monthly Service Charge	Monthly	S	16.7200	- 1	\$	16.72
Smart Meter Rate Adder	MOULTHA	э	16.7200	1	\$	10.72
Smart Meter Rate Adder					\$	-
						-
				1	\$	-
				1	\$	-
				1	\$	-
Distribution Volumetric Rate	per kWh	\$	0.0210	15000	\$	315.00
Smart Meter Disposition Rider				15000	\$	-
LRAM & SSM Rate Rider	per kWh	\$		15000	\$	-
	p =	1		15000	\$	_
				15000	\$	_
				15000	\$	
					\$	-
				15000		-
				15000	\$	-
				15000	\$	-
				15000	\$	-
Sub-Total A (excluding pass thr	ough)				\$	331.72
Deferral/Variance Account	per kWh	\$	-			
Disposition Rate Rider Group 1				15000	\$	-
Deferral/Variance Account	per kWh					
	perkyvn			15000	\$	
Disposition Rate Rider Group 2				15000	Ф	-
Deferral / Variance Accounts	per kWh					
Balances (excluding Global				15000	\$	-
Adj.) - NON-WMP						
**				15000	\$	-
Low Voltage Service Charge	per kWh	s	0.00006	15.537	\$	0.93
Line Losses on Cost of Power	per Kvvii	S	0.1021	537	\$	54.85
				1	\$	
Smart Meter Entity Charge	Monthly	\$	0.7900	- 1	\$	0.79
Sub-Total B - Distribution					\$	388.29
(includes Sub-Total A)						
RTSR - Network	per kWh	\$	0.0070	15537	\$	108.76
RTSR - Line and	per kWh	s	0.0040	15537	\$	62.15
Tenneton eties Consession	perkyvii					
Transformation Connection		-				02.10
		-			_	
Sub-Total C - Delivery					\$	559.20
Sub-Total C - Delivery (including Sub-Total B)	ner kWh	•	0.0044		÷	559.20
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service	per kWh	\$	0.0044	15537	<b>\$</b>	
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC)				15537	÷	559.20
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate	per kWh	\$	0.0044	15537 15537	÷	559.20
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0013	15537	\$	<b>559.20</b> 68.36 20.20
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP)	per kWh	\$		15537 1	\$	559.20 68.36 20.20 0.25
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0013	15537	\$ \$ \$	<b>559.20</b> 68.36 20.20
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC)	per kWh	\$	0.0013 0.2500	15537 1	\$	559.20 68.36 20.20 0.25
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC)	per kWh	\$ \$ \$ \$	0.0013 0.2500 0.0069	15537 1 15000	\$ \$ \$	559.20 68.36 20.20 0.25 104.10
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak	per kWh	\$ \$\$\$\$	0.0013 0.2500 0.0069 0.0800 0.1220	15537 1 15000 9600 2700	s s s s s s s	559.20 68.36 20.20 0.25 104.10 768.00 329.40
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak TOU - Oneak	per kWh	\$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610	15537 1 15000 9600 2700 2700	s s s s s s s s s	559.20 68.36 20.20 0.25 104.10 768.00 329.40 434.70
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Delt Retirement Charge (DRC) TOU - Off Peak TOU - On Peak Energy - RPP - Tier 1	per kWh	\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940	15537 1 15000 9600 2700 2700 750	· · · · · · · · · · · · · ·	559.20 68.36 20.20 0.25 104.10 768.00 329.40 434.70 70.50
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak TOU - Oneak	per kWh	\$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610	15537 1 15000 9600 2700 2700	s s s s s s s s s	559.20 68.36 20.20 0.25 104.10 768.00 329.40 434.70
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Delt Retirement Charge (DRC) TOU - Off Peak TOU - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2	per kWh Monthly	\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940	15537 1 15000 9600 2700 2700 750	· · · · · · · · · · · · · · · · · · ·	559.20 68.36 20.20 0.25 104.10 768.00 329.40 434.70 70.50 1,567.50
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak TOU - Mid Peak Tou - RPP - Tier 1 Energy - RPP - Tier 2 Total Bill on ToU (before Taxes	per kWh Monthly	\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	15537 1 15000 9600 2700 2700 750	• • • • • • • • • • • • • • • • • • •	559.20 68.36 20.20 0.25 104.10 768.00 329.40 434.70 70.50 1,567.50
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Off Peak TOU - OP Peak Ferrary - RPP - Tier 1 Energy - RPP - Tier 2 Total Bill on TOU (before Taxes HST	per kWh Monthly	\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940	15537 1 15000 9600 2700 2700 750	* * * * * * * * * * * * * * * * * * *	559.20 68.36 20.20 0.25 104.10 768.00 329.40 434.70 70.50 1,567.50 2,284.21 296.95
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak TOU - On Peak Tour - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2  Total Bill on TOU (before Taxes HST Total Bill (including HST)	per kWh Monthly	\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	15537 1 15000 9600 2700 2700 750	· · · · · · · · · · · · · · · · · · ·	559.20 68.36 20.20 0.25 104.10 768.00 329.40 70.50 1,567.50 2,284.21 296.95 2,581.16
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Off Peak TOU - On Peak Energy - RRP - Tier 1 Energy - RRP - Tier 2 Total Bill on TOU (before Taxes HST	per kWh Monthly	\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	15537 1 15000 9600 2700 2700 750	* * * * * * * * * * * * * * * * * * *	559.20 68.36 20.20 0.25 104.10 768.00 329.40 434.70 70.50 1,567.50 2,284.21 296.95
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Waral and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak TOU - Mid Peak TOU - OR Peak Energy - RPP - Tier 1 Energy - RPP - Tier 1 Total Bill on TOU (before Taxes HST Total Bill (including HST) Ontario Clean Energy Bene	per kWh Monthly	\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	15537 1 15000 9600 2700 2700 750	· · · · · · · · · · · · · · · · · · ·	559.20 68.36 20.20 0.25 104.10 768.00 329.40 70.50 1,567.50 2,284.21 296.95 2,581.16
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak TOU - Mid Peak TOU - Mid Peak TOU - Bill on TOU (Defore Taxes HST Total Bill (including HST) Ontario Clean Energy Bene Total Bill on TOU (Including OC	per kWh Monthly	\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	15537 1 15000 9600 2700 2700 750	» » » » » » » » » » » » » » » » » » »	559.20 68.36 20.20 0.25 104.10 768.00 329.40 1.567.50 2.284.21 296.95 2,581.16 258.12 2,323.04
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak Tour - RPP - Tier 1 Tenergy - RPP - Tier 2 Total Bill on TOU (before Taxes HST Total Bill (including HST) Total Bill on TOU (including OC	per kWh Monthly	\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	15537 1 15000 9600 2700 2700 750		559.20 68.36 20.20 0.25 104.10 768.00 329.40 434.70 70.50 1,567.50 2,284.21 296.95 2,581.16 258.12
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak TOU - Mid Peak TOU - Mid Peak TOU - Bill on TOU (Mid Peak Total Bill on TOU (Mid Per Taxes HST Total Bill (including HST) Ontario Clean Energy Bene	per kWh Monthly	\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	15537 1 15000 9600 2700 2700 750	» » » » » » » » » » » » » » » » » » »	559.20 68.36 20.20 0.25 104.10 768.00 329.40 1.567.50 2.284.21 296.95 2,581.16 258.12 2,323.04
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak TOU - Mid Peak TOU - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2 Total Bill on TOU (before Taxes HST Total Bill (including HST) Ontario Clean Energy Bene Total Bill on TOU (including OC Total Bill on RPP (before Taxes HST)	per kWh Monthly	\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	15537 1 15000 9600 2700 2700 750		559.20 68.36 20.20 0.25 104.10 768.00 329.40 434.70 70.50 1.567.50 2,284.21 296.95 2,581.16 2,581.2 2,323.04 2,390.11
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMS) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak TOU - Off Peak Tou - Off Peak Tou - Off Peak Tou - Off Peak Tou - Off Peak Tou - Off Peak Tou - Off Peak HST Total Bill on TOU (before Taxes HST Total Bill on TOU (including OC Total Bill on RPP (before Taxes HST Total Bill on RPP (before Taxes	per kWh Monthly	\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	15537 1 15000 9600 2700 2700 750		559.20 68.36 20.20 0.25 104.10 768.00 329.40 434.70 70.50 1,567.50 2,284.21 296.95 2,581.16 296.95 2,581.13 310.71 310.71 2,700.82
Sub-Total C - Delivery (including Sub-Total B) Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) TOU - Off Peak TOU - Mid Peak TOU - Mid Peak TOU - On Peak Energy - RPP - Tier 1 Energy - RPP - Tier 2 Total Bill on TOU (before Taxes HST Total Bill (including HST) Ontario Clean Energy Bene Total Bill on TOU (including OC Total Bill on RPP (before Taxes HST)	per kWh Monthly  ifit 1 EB)	\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	15537 1 15000 9600 2700 2700 750		559.20 68.36 20.20 0.25 104.10 768.00 329.40 434.70 70.50 1.567.50 2,284.21 296.95 2,581.16 2,581.2 2,323.04 2,390.11

	2019 Prop	osed			Impact 20	19 vs 2018
Rate	Volume		Charge			0/ 01
(\$)	1		(\$) 19.17		Change	% Change 3.23%
19.1700	1	\$	19.17	\$	0.60	3.23%
	1	\$	-	\$	-	
	1	\$	-	\$		
	1	\$	-	\$		
	1	\$	-	\$		
0.0247	15000	S	370.50	\$	13.50	3.78%
0.0247	15000	\$	370.30	\$	13.30	3.7670
-	15000	\$	-	\$		
	15000	s	-	\$		
	15000	S	-	\$		
	15000	\$	-	\$	-	
	15000	S	-	\$		
		\$	-	\$		
	15000 15000	\$	-	\$	-	
		S	-			
	15000	\$	389.67	\$	14.10	3.75%
		Ψ	303.01	Ÿ	14.10	3.1370
	15000	\$	-	\$	-	
	15000	\$	-	\$	-	
	15000	\$	-	\$	-	
	15000	\$	-	\$	-	
0.00006	15,503	\$	0.93	\$	-	0.00%
0.1021	503	\$	51.33	\$	-	0.00%
0.7900	1	\$	0.79	\$	-	0.00%
		\$	442.72	\$	14.10	3.29%
0.0070	15503	\$	108.52	\$	-	0.00%
0.0040	15503	s	62.01	s	_	0.00%
0.0040	15505	•	02.01	Ψ		0.0070
		\$	613.24	\$	14.10	2.35%
0.0044	15503	\$	68.21	\$	-	0.00%
		_		1 -		2.3070
0.0013	15503	\$	20.15	\$	-	0.00%
0.2500	1	\$	0.25	\$	-	0.00%
0.0069	15000	\$	104.10	\$	-	0.00%
0.0800	9600	\$	768.00	\$	-	0.00%
0.1220	2700	\$	329.40	\$	-	0.00%
0.1610	2700	\$	434.70	\$	-	0.00%
0.0940	750	\$	70.50	\$	-	0.00%
0.1100	14250	\$	1,567.50	\$	-	0.00%
		\$	2,338.06	\$	14.10	0.61%
13%		s	303.95	Š	1.83	0.61%
.570		\$	2,642.00	\$	15.93	0.61%
		-\$	264.20	-\$	1.59	0.61%
		\$	2,377.80	\$	14.34	0.61%
		\$	2,443.96	\$	14.10	0.58%
13%		\$	317.71	\$	1.83	0.58%
		\$	2,761.67	\$	15.93	0.58%
		-\$	276.17	-\$	1.60	0.58%
		S	2.485.50	S	14.33	0.58%
					14.33	

		2020 Prop	ose	d		In	pact 202	0 vs 2019
	Rate (\$)	Volume		Charge (\$)			hange	% Change
¢	19.4700	1	\$	19.47	1 1	\$	0.30	1.56%
Φ	19.4700	1	\$	13.47		\$	0.50	1.507
		1	\$			\$		
		1	\$			ě		
		1	\$			\$		
		1	\$			Š		
\$	0.0252	15000	\$	378.00		\$	7.50	2.02%
Ψ	0.0202	15000	\$	-		Š		2.027
\$		15000	\$			\$		
Ψ.		15000	\$			\$		
		15000	\$			Š		
		15000	\$			\$		
		15000	\$			Š		
		15000	\$			\$	-	
		15000	\$			\$	-	
		15000	ŝ			s	-	
			\$	397.47		\$	7.80	2.00%
			_					
		15000	\$	-		\$	-	
		15000	\$			\$	_	
		13000	¥			Ψ		
		15000	\$			\$		
		10000	•			•		
		15000	\$			\$	-	
\$	0.00006	15,503	\$	0.93		\$	-	0.00%
\$	0.1021	503	\$	51.33		\$	-	0.00%
\$	0.7900	1	\$	0.79		\$	-	0.00%
			\$	450.52		\$	7.80	1.76%
\$	0.0070	15503	\$	108.52		\$	-	0.00%
\$	0.0040	15503	\$	62.01		\$	-	0.00%
			\$	621.04		\$	7.80	1.27%
\$	0.0044						7.00	
Ψ	0.0011	15503	\$	68.21		\$	-	0.00%
\$	0.0013					_		0.5
~	2.2010	15503	\$	20.15		\$	-	0.00%
\$	0.2500	1	\$	0.25		\$	-	0.00%
\$	0.0069	15000	\$	104.10		\$	-	0.00%
\$	0.0800	9600	\$	768.00		\$	-	0.00%
\$	0.1220	2700	\$	329.40		\$	-	0.00%
\$	0.1610	2700	\$	434.70		S	-	0.00%
\$	0.0940	750	\$	70.50		\$	-	0.00%
\$	0.1100	14250	\$	1,567.50	Ш	\$	-	0.00%
			\$	2,345.86		\$	7.80	0.33%
	13%		\$	304.96		\$	1.01	0.33%
	13/0		\$	2,650.82		\$	8.81	0.33%
			-\$	265.08		-\$	0.88	0.33%
			S	2,385.74		S	7.93	0.33%
	400		\$	2,451.76		\$	7.80	0.32%
	13%		\$	318.73		\$	1.01	0.32%
			\$	2,770.49		\$	8.81	0.32%
			-\$	277.05		-\$	0.88	0.32%
			\$	2,493,44		\$	7.93	0.32%

Loss Factor (%) 3.5800% 3.3500% 3.3500%

Customer Class: General Service 50 to 1,499 KW

		Curr	ent Board-Appr			2016 Proposed		Impact 201			2017 Propos	sea	Impact 201	7 vs 2016		2018 Propos			018 vs 2017
		Rate	Volume	Charge	Rate	Volume	Charge	•		Rate	Volume	Charge			Rate	Volume	Charge	•	
	Charge Unit	(\$)		(\$)	(\$)		(\$)	\$ Change	% Change	(\$)		(\$)	\$ Change	% Change	(\$)		(\$)	\$ Change	% Chan
Monthly Service Charge Smart Meter Rate Adder	Monthly	\$ 260.8200	1 \$	260.82	\$ 200.000	0 1 \$	200.00	-\$ 60.82	-23.32%	\$ 200.0000	1	\$ 200.00 \$ -	\$ -	0.00%	\$ 200.0000		\$ 200.00 \$ -	\$ -	0.0
Smart Weter Rate Adder			1 3			1 8	- 1	\$ -			1	s -	\$ -				\$ -	s -	
			1 \$	-		1 8	-	\$ -			1	\$ -	\$ -				\$ -	s -	
			1 \$	-		1 \$	-	\$ -			1	\$ -	\$ -			1		\$ -	
			1 \$			1 \$		\$ -				\$ -	\$ -			_1		\$ -	
istribution Volumetric Rate mart Meter Disposition Rider	per kW	\$ 3.5691	50 \$ 51100 \$	178.46	\$ 4.070	6 50 \$ 51100 \$	203.53	\$ 25.08 \$	14.05%	\$ 4.3174	50 51100	\$ 215.87	\$ 12.34	6.06%	\$ 4.5762	50 51100		\$ 12.94 \$ -	5.9
RAM & SSM Rate Rider	per kW	s .	50 \$		-\$ 0.077		3.86	-\$ 3.86				s -	\$ 3.86	-100.00%		50		s -	
			51100 \$	-		51100 \$	-	\$ -			51100	\$ -	\$ -			51100	\$ -	\$ -	
			51100 \$	-		51100 \$	-	\$ -			51100		\$ -			51100		\$ -	
			51100 \$	-		51100 \$	-	\$ -			51100		\$ -			51100		\$ -	
			51100 \$ 51100 \$			51100 \$ 51100 \$	-	\$ -			51100 51100	\$ - \$ -	\$ -			51100 51100		\$ - \$	
			51100 \$			51100 \$		\$ -			51100		\$ -			51100		s -	
			51100 \$	-		51100 \$	-	\$ -			51100		\$ -			51100		\$ -	
ub-Total A (excluding pass thro			\$	439.28		\$	399.67	-\$ 39.60	-9.01%			\$ 415.87	\$ 16.20	4.05%			\$ 428.81	\$ 12.94	3.1
Deferral/Variance Account Disposition Rate Rider Class 1	per kW	\$ -	50 \$		-\$ 0.3554	2 50 -\$	17.77	-\$ 17.77	.		50	s -	\$ 17.77	-100.00%		50	s -	s -	
isposition Rate Rider Class 1			30 9	-	-ψ 0.555-	2 30 3	17.77	Ψ 17.77			30	•	Ψ 17.77	-100.0076		30		•	
eferral/Variance Account	per kW															4	i		
Disposition Rate Rider Class 2			50 \$	-	-\$ 0.029	0 50 -\$	1.45	-\$ 1.45			50	\$ -	\$ 1.45	-100.00%		50	\$ -	\$ -	
																4	i		
Peferral/Variance Account Disposition Rate Rider - Global	per kWh		51100 S		\$ 0.002	8 51100 S	143.59	\$ 143.59			51100		-\$ 143.59	-100.00%		51100	1 e	s -	
diustment			31100 \$	-	\$ 0.002	51100 \$	143.39	\$ 143.38	'		31100	•	-φ 143.38	-100.00%		31100	, -	•	
eferral / Variance Accounts	per kW															4	i		
alances (excluding Global Adj.)			50 \$	-	-\$ 0.634	5 50 -\$	31.73	-\$ 31.73			51100	\$ -	\$ 31.73	-100.00%		51100	\$ -	\$ -	
ON-WMP							4.00							0.0404					
ow Voltage Service Charge ine Losses on Cost of Power	per kW	\$ 0.02354 \$ 0.1021	50 \$ 1,829 \$	1.18 186.85	\$ 0.0252 \$ 0.102		1.26 174.85	\$ 0.09 -\$ 12.00		\$ 0.02549 \$ 0.1021	50 1,712	\$ 1.27 \$ 174.85	\$ 0.01	0.91% 0.00%	\$ 0.02555 \$ 0.1021		\$ 1.28 \$ 174.85	\$ 0.00 \$ -	0.2
Smart Meter Entity Charge	Monthly	\$ 0.1021	1 8	-	\$ -	1 5	- 174.00	\$ -	-0.4270	\$ 0.1021	1,712		\$ -	0.0076	S -	1,712		s -	0.0
ub-Total B - Distribution			s	627.30		s	668.43	\$ 41.12	6.56%			\$ 591.99	-\$ 76.44	-11.44%			\$ 604.94	\$ 12.94	2.1
ncludes Sub-Total A)		\$ 29072	50 \$					\$ .			50	-					1		
TCD Line and Transformation	per kW	Q 2.0012			\$ 2.907		145.36	•	0.00%	\$ 2.9072	50		•	0.00%	\$ 2.9072			\$ -	0.0
onnection	per kW	\$ 1.6232	50 \$	81.16	\$ 1.623	2 50 \$	81.16	\$ -	0.00%	\$ 1.6232	50	\$ 81.16	\$ -	0.00%	\$ 1.6232	50	\$ 81.16	\$ -	0.0
ub-Total C - Delivery			s	853.82		e	894.95	\$ 41.12	4.82%			\$ 818.51	-\$ 76.44	-8.54%			\$ 831.46	\$ 12.94	1.5
ncluding Sub-Total B)			,	033.02		,	034.33	9 41.12	4.0270			\$ 010.51	70.4	-0.5470			\$ 031.40	\$ 12.54	1.0
/holesale Market Service :harge (WMSC)	per kWh	\$ 0.0044	52929 \$	232.89	\$ 0.004	52812 \$	232.37	-\$ 0.52	-0.22%	\$ 0.0044	52812	\$ 232.37	\$ -	0.00%	\$ 0.0044	52812	\$ 232.37	\$ -	0.0
ural and Remote Rate	per kWh	\$ 0.0013			\$ 0.001	3				\$ 0.0013					\$ 0.0013		1.		
rotection (RRRP)	por kerri	0.0010	52929 \$	68.81	ψ 0.00	52812 \$	68.66	-\$ 0.15	-0.22%	Ψ 0.0010	52812	\$ 68.66	\$ -	0.00%	Q.0010	52812	\$ 68.66	\$ -	0.0
	Monthly	\$ 0.2500	1 \$	0.25	\$ 0.250		0.25	\$ -	0.00%	\$ 0.2500		\$ 0.25	\$ -	0.00%	\$ 0.2500		\$ 0.25	\$ -	0.0
ebt Retirement Charge (DRC)		\$ 0.0069	51100 \$ 32704 \$	354.63 2,616.32	\$ 0.006		354.63 2.616.32	\$ -	0.00%	\$ 0.0069	51100 32704		\$ - \$ -	0.00%	\$ 0.0069			\$ - \$ -	0.0
OU - Off Peak OU - Mid Peak		\$ 0.0800 \$ 0.1220	32704 \$ 9198 \$	1,122.16	\$ 0.080 \$ 0.122		1,122.16	\$ -	0.00%	\$ 0.0800 \$ 0.1220	9198		\$ - \$ -	0.00%	\$ 0.0800 \$ 0.1220			\$ - \$ -	0.0
OU - On Peak		\$ 0.1610	9198 \$	1,480.88	\$ 0.161		1,480.88	\$ -	0.00%	\$ 0.1610	9198		\$ -	0.00%	\$ 0.1610			š -	0.0
nergy - RPP - Tier 1		\$ 0.0940	750 \$	70.50	\$ 0.094	0 750 \$	70.50	\$ -	0.00%	\$ 0.0940	750	\$ 70.50	\$ -	0.00%	\$ 0.0940	750	\$ 70.50	\$ -	0.0
nergy - RPP - Tier 2		\$ 0.1100	50350 \$	5,538.50	\$ 0.110	0 50350 \$	5,538.50	\$ -	0.00%	\$ 0.1100	50350	\$ 5,538.50	\$ -	0.00%	\$ 0.1100	50350	\$ 5,538.50	\$ -	0.0
otal Bill on TOU (before Taxes)			\$	6,729.76	1	\$	6,770.21	\$ 40.45	0.60%			\$ 6,693.78	-\$ 76.44	-1.13%		-	\$ 6,706.72	\$ 12.94	0.1
HST		13%	\$	874.87	13	% \$	880.13	\$ 5.26		13%		\$ 870.19	-\$ 9.94		13%		\$ 871.87	\$ 1.68	
Total Bill (including HST)			\$	7,604.63		\$	7,650.34	\$ 45.71	0.60%			\$ 7,563.97	-\$ 86.37	-1.13%			\$ 7,578.60	\$ 14.63	0.1
Ontario Clean Energy Benef			\$	7.604.63		\$	7.650.34	\$ 45.71	0.000/			\$ 7.563.97	-\$ 86.37				\$ 7,578.60	\$ 14.63	
otal Bill on TOU (including OCE	:B)		\$	7,604.63		\$	7,650.34	\$ 45.71				\$ 7,563.97	-\$ 86.37	-1.13%		_	\$ 7,578.60	\$ 14.63	
otal Bill on RPP (before Taxes)			\$	7,119.41		\$	7,159.86	\$ 40.45				\$ 7,083.42	-\$ 76.44				\$ 7,096.37	\$ 12.94	
HST		13%	\$	925.52	13	% \$	930.78	\$ 5.26		13%		\$ 920.85	-\$ 9.94		13%	٥	\$ 922.53	\$ 1.68	
Total Bill (including HST)	era 1		\$	8,044.93		\$	8,090.64	\$ 45.71	0.57%			\$ 8,004.27	-\$ 86.37	-1.07%			\$ 8,018.90	\$ 14.63	0.
	III		,	-	1	5	-	φ -	1 1	1	1	Φ -	φ -			1 /	9		1
Ontario Clean Energy Benef otal Bill on RPP (including OCE			e	8.044.93		e	8.090.64	\$ 45.71	0.57%			\$ 8.004.27	-\$ 86.37	-1.07%			\$ 8.018.90	\$ 14.63	0.1

Customer Class: General Service 50 to 1,499 KW

			50 Curre	ent Board-A	ppro	ved	1 [			2019 Propos	sed		П	Impact 20	19 vs 2018		- 2	2020 Propo	sed		-	Impact 2020	0 vs 2019
			Rate	Volume		Charge			Rate	Volume		Charge					Rate	Volume		Charge			
	Charge Unit	L	(\$)		_	(\$)			(\$)			(\$)		Change	% Change		(\$)		_	(\$)	\$	Change	% Change
Monthly Service Charge Smart Meter Rate Adder	Monthly	3	260.8200	1	\$ \$	260.82		\$ 2	200.0000	1	\$	200.00	\$		0.00%	Þ	200.0000	1	\$	200.00	\$		0.00%
Official Weler Rate Adder				1	š	-				1	\$	-	\$	-				i	\$	-	\$		I
				1	\$						\$	-	\$	-				1	\$	-	\$	-	1
				1	\$	-					\$	-	\$	-				1	\$	-	\$	-	I
Distribution Volumetric Rate	per kW	s	3.5691	50	\$ \$	178.46		s	4.7982		\$	239.91	\$	11.10	4.85%	\$	4.9237	50	\$	246.19	\$	6.28	2.62%
Smart Meter Disposition Rider	pei kvv	3	3.3091	51100	Š	- 170.40		•	4.7302		\$	233.31	s	-	4.0370	Ψ	4.3231	51100		240.10	s	- 0.20	2.02 /6
LRAM & SSM Rate Rider	per kW	\$		50	\$					50	\$	-	\$					50	\$	-	\$	-	1
				51100	\$						\$	-	\$	-				51100		-	\$	-	1
				51100 51100	\$ \$					51100 51100	\$	-	\$	-				51100 51100		-	\$	-	1
				51100	S						\$	: 1	\$					51100			\$		1
				51100	š	-					\$	-	\$	-				51100		-	\$		I
				51100							\$	-	\$	-				51100		-	\$	-	1
				51100						51100		-	\$		0.500/			51100		-	\$	-	4 400/
Sub-Total A (excluding pass thr Deferral/Variance Account	ough) per kW	\$			\$	439.28	-				\$	439.91	\$	11.10	2.59%	-			\$	446.19	\$	6.28	1.43%
Disposition Rate Rider Class 1	perkvv	3	•	50	\$	-				50	\$	-	\$	-				50	\$	-	\$	-	
Deferral/Variance Account Disposition Rate Rider Class 2	per kW			50	\$					50	\$		\$					50	\$		\$		
																							1
Deferral/Variance Account Disposition Rate Rider - Global	per kWh			51100	s					51100	\$		s					51100	\$		\$		1
Adjustment				01100	•					01100	•		1					01100	Ψ.		•		1
Deferral / Variance Accounts	per kW																						I
Balances (excluding Global Adj.)				50	\$					51100	\$	-	\$					51100	\$	-	\$	-	1
NON-WMP	per kW	s	0.02354	50	s	1.18		\$	0.02557	50	\$	1.28	s	0.00	0.08%	\$	0.02558	50	s	1.28	\$	0.00	0.04%
Low Voltage Service Charge Line Losses on Cost of Power	Der KVV	S	0.1021	1,829	Š	186.85		S	0.1021		\$	174.85	s s	- 0.00	0.00%	\$	0.1021	1,712	\$	174.85	\$	-	0.00%
Smart Meter Entity Charge	Monthly	\$		1	\$			\$			· \$\$	-	\$			\$		1	\$	-	\$	-	
Sub-Total B - Distribution					\$	627.30					\$	616.04	\$	11.10	1.84%				\$	622.31	\$	6.28	1.02%
(includes Sub-Total A) RTSR - Network	per kW	S	2.9072	50	\$	145.36	۱ .	S	2.9072	50	e	145.36	\$		0.00%	\$	2.9072	50	\$	145.36	\$		0.00%
RTSR - Line and Transformation	-												1.	-									
Connection	per kW	\$	1.6232	50	\$	81.16		\$	1.6232	50	A	81.16	\$		0.00%	\$	1.6232	50	\$	81.16	\$	-	0.00%
Sub-Total C - Delivery					\$	853.82					\$	842.56	\$	11.10	1.34%				\$	848.83	\$	6.28	0.74%
(including Sub-Total B) Wholesale Market Service	per kWh	S	0.0044					S	0.0044		_		H			S	0.0044		-		H		l
Charge (WMSC)	perkyvii	3	0.0044	52929	\$	232.89		9	0.0044	52812	\$	232.37	\$	-	0.00%	, o	0.0044	52812	\$	232.37	\$	-	0.00%
Rural and Remote Rate	per kWh	\$	0.0013	52929	s	68.81		\$	0.0013	52812	6	68.66	s		0.00%	\$	0.0013	52812		68.66	s		0.00%
Protection (RRRP)				32323						1 1			1.					32012					
Standard Supply Service Charge Debt Retirement Charge (DRC)	Monthly	\$	0.2500 0.0069	51100	\$	0.25 354.63		\$ \$	0.2500	51100	\$	0.25 354.63	\$		0.00%	\$		51100	\$	0.25 354.63	\$	- 1	0.00%
TOU - Off Peak		\$	0.0069	32704		2,616.32		s S	0.0069	32704		2,616.32	\$		0.00%	\$	0.0069	32704		2,616.32	\$		0.00%
TOU - Mid Peak		Š	0.1220			1,122.16		Š	0.1220	9198		1,122.16	\$		0.00%	\$	0.1220	9198		1,122.16	\$	-	0.00%
TOU - On Peak		s	0.1610	9198		1,480.88		S	0.1610	9198		1,480.88	\$	-	0.00%	S	0.1610	9198		1,480.88	\$	-	0.00%
Energy - RPP - Tier 1		\$	0.0940 0.1100	750 50350		70.50 5,538.50		\$	0.0940	750 50350		70.50 5.538.50	\$	-	0.00%	\$	0.0940	750 50350		70.50 5.538.50	\$	-	0.00%
Energy - RPP - Tier 2		3	0.1100	50350	à.			١	0.1100	50350	٩	.,	Þ	•		\$	0.1100	50350	Ą		ф		
Total Bill on TOU (before Taxes)	1				\$	6,729.76					\$	6,717.82	\$	11.10	0.17%				\$	6,724.10	\$	6.28	0.09%
HST Total Bill (including HST)			13%		\$ \$	874.87 7,604.63			13%		\$	873.32 7,591.14	\$	1.44 12.54	0.17% 0.17%		13%		\$	874.13 7,598.23	\$	0.82 7.09	0.09% 0.09%
Ontario Clean Energy Bene	fie 1				\$	7,004.03					9	7,391.14	9	12.54	0.17 %				\$	7,396.23	\$	7.09	0.09%
Total Bill on TOU (including OCI					\$	7,604.63					\$	7,591.14	\$	12.54	0.17%				\$	7,598.23	\$	7.09	0.09%
Total Bill on RPP (before Taxes)					\$	7,119.41	•				\$	7,107.47	\$	11.10	0.16%	_			\$	7,113.74	\$	6.28	0.09%
HST			13%		\$	925.52			13%		\$	923.97	\$	1.44	0.16%		13%		\$	924.79	\$	0.82	0.09%
Total Bill (including HST)					\$	8,044.93					\$	8,031.44	\$	12.54	0.16%				\$	8,038.53	\$	7.09	0.09%
Ontario Clean Energy Bene					\$	0.044.00					\$	0.004.41	\$	40.51	0.4001				\$	0.000.50	\$	7.00	0.0001
Total Bill on RPP (including OCI	-B1	1			5	8,044.93					\$	8,031.44	I \$	12.54	0.16%				\$	8,038.53	\$	7.09	0.09%

Customer Class: General Service 50 to 1,499 KW

		250 Curr	ent Board-Appr	oved		20	16 Propos	sed	Im	pact 2016	vs 2015		2017 Propose	d	Impact 20	017 vs 2016		2018 Propo	sed	Impact 20	18 vs 2017
		Rate	Volume	Charge	Rat		/olume	Charge				Rate	Volume	Charge			Rate	Volume	Charge		
	Charge Unit	(\$)	4.6	(\$)	(\$)		- 4	(\$)	\$ Ch		% Change	(\$)	4.6	(\$)	\$ Change	% Change	(\$)		(\$)	\$ Change	% Chang
Monthly Service Charge Smart Meter Rate Adder	Monthly	\$ 260.8200	1 \$ 1 \$	260.82	\$ 200.	0000	1	\$ 200.00	-\$ \$	60.82	-23.32%	\$ 200.0000	1 8	200.00	\$ -	0.00%	\$ 200.0000	1 1	\$ 200.00	\$ -	0.00
Smart Weter Rate Adder			1 \$				1	\$ -	Š	-			1 \$		\$ -			i i	\$ -	\$ -	
			1 \$	-			1 :	\$ -	\$	-			1 \$	-	\$ -			1	\$ -	\$ -	
			1 \$	-			1		\$	-			1 \$	-	\$ -			1	\$ -	\$ -	
			1 \$					\$ -	\$				1 \$		\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 3.5691	250 \$ 127750 \$	892.28	\$ 4.	0706	250 127750	\$ 1,017.65	\$	125.38	14.05%	\$ 4.3174	250 \$ 127750 \$	1,079.35	\$ 61.70	6.06%	\$ 4.5762	250 127750	\$ 1,144.05	\$ 64.70	5.99
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kW	e .	250 \$		-s 0	0771		\$ 19.28	-\$	19.28		۹ .	250 \$	:	\$ 19.28	-100.00%	٠.	250	\$ .	\$ -	
ETAW & GOW TRate Trides	pei kvv	•	127750 \$	-	- J	0771		\$ -	\$	-		•	127750 \$	-	\$ -	100.0070		127750	\$ -	\$ -	
			127750 \$	-				\$ -	\$	-			127750 \$	-	\$ -			127750	\$ -	\$ -	
			127750 \$	-				\$ -	\$	-			127750 \$	-	\$ -			127750	\$ -	\$ -	
			127750 \$ 127750 \$	-			127750	\$ -   \$ -	\$	-			127750 \$ 127750 \$	-	\$ -			127750 127750	\$ -	\$ -	
			127750 \$				127750	• -	9				127750 \$		\$ -			127750	•	\$ -	
			127750 \$				127750	\$ -	Š	-			127750 \$		\$ -			127750	\$ \$	\$ -	
Sub-Total A (excluding pass the	ough)		\$	1,153.10				\$ 1,198.37	\$	45.28	3.93%		\$	1,279.35	\$ 80.98	6.76%			\$ 1,344.05	\$ 64.70	5.06
Deferral/Variance Account	per kW	\$ -	050 -		<b>-\$</b> 0.	3554	050			00.05		\$ -	050 -			400.05	\$ -	0.5			
Disposition Rate Rider Class 1			250 \$	-			250 -	\$ 88.85	-\$	88.85			250 \$	-	\$ 88.85	-100.00%		250	\$ -	\$ -	
Deferral/Variance Account	per kW	e				0290						s -									
Disposition Rate Rider Class 2	pei kvv	• -	250 \$	-	-\$ U.	0290	250 -	\$ 7.25	-s	7.25		•	250 \$		\$ 7.25	-100.00%	φ -	250	s -	s -	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									1											1	
Deferral/Variance Account	per kWh				\$ 0.	0028															
Disposition Rate Rider - Global			127750 \$	-			127750	\$ 358.98	\$	358.98			127750 \$	-	-\$ 358.98	-100.00%		127750	\$ -	\$ -	
Adjustment						00.45															
Deferral / Variance Accounts Balances (excluding Global Adj.)	per kW		250 \$		-\$ 0.	6345	250 -	\$ 158.63	-s	158.63			127750 \$		\$ 158.63	-100.00%		127750	s .	s .	
NON-WMP			230 ψ	-			230	130.03	-\$	130.03			127730 \$	-	Ψ 130.03	-100.0078		127730	· -	Ψ -	
Low Voltage Service Charge	per kW	\$ 0.02354	250 \$	5.89	\$ 0.0	2526	250	\$ 6.32	\$	0.43	7.31%	\$ 0.02549	250 \$	6.37	\$ 0.06	0.91%	\$ 0.02555	250	\$ 6.39	\$ 0.02	0.24
Line Losses on Cost of Power		\$ 0.1021	4,573 \$	467.13	\$ 0.	1021	4,280	\$ 437.12	-\$	30.01	-6.42%	\$ 0.1021		437.12	\$ -	0.00%	\$ 0.102		\$ 437.12	\$ -	0.00
Smart Meter Entity Charge	Monthly	\$ -	1 \$	-	\$	-	1	\$ -	\$			s -	1 \$	-	\$ -		S -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$	1,626.11				\$ 1,746.05	\$	119.94	7.38%		\$	1,722.84	-\$ 23.20	-1.33%			\$ 1,787.56	\$ 64.71	3.76
RTSR - Network	per kW	\$ 2.9072	250 \$	726.80	\$ 2.	9072	250	\$ 726.80	\$	-	0.00%	\$ 2.9072	250 \$	726.80	\$ -	0.00%	\$ 2.9072	2 250	\$ 726.80	\$ -	0.00
RTSR - Line and Transformation	per kW	\$ 1.6232	250 \$	405.80	e 1	6232	250	\$ 405.80	s		0.00%	\$ 1.6232	250 \$	405.80	s -	0.00%	\$ 1.6232	250	\$ 405.80	s -	0.00
Connection	pei kvv	9 1.0232	230 \$	403.00	<b>9</b> 1.	0232	200	Ψ 403.00	Ψ		0.0070	9 1.0232	250 \$	403.00	Ψ -	0.0078	Ψ 1.0232	250	Ψ 405.00	Ψ -	0.00
Sub-Total C - Delivery (including Sub-Total B)			\$	2,758.71				\$ 2,878.65	\$	119.94	4.35%		\$	2,855.44	-\$ 23.20	-0.81%			\$ 2,920.16	\$ 64.72	2.27
Wholesale Market Service	per kWh	\$ 0.0044			s 0	0044						\$ 0.0044					\$ 0.0044				
Charge (WMSC)			132323 \$	582.22	*		132030	\$ 580.93	-\$	1.29	-0.22%		132030 \$	580.93	\$ -	0.00%	•	132030	\$ 580.93	\$ -	0.00
Rural and Remote Rate	per kWh	\$ 0.0013	132323 \$	172.02	\$ 0.	0013	132030	\$ 171.64	-\$	0.38	-0.22%	\$ 0.0013	132030 \$	171.64	s .	0.00%	\$ 0.0013	132030	\$ 171.64	s .	0.00
Protection (RRRP)							102000			0.00					•					•	
Standard Supply Service Charge Debt Retirement Charge (DRC)	Monthly	\$ 0.2500 \$ 0.0069	1 \$ 127750 \$	0.25 886.59		2500 0069	127750	\$ 0.25 \$ 886.59	\$		0.00%	\$ 0.2500 \$ 0.0069	1 \$ 127750 \$	0.25 886.59	\$ -	0.00%	\$ 0.2500 \$ 0.0069		\$ 0.25 \$ 886.59	\$ -	0.00
TOU - Off Peak		\$ 0.0009	81760 \$	6,540.80		0800	81760		s	-	0.00%	\$ 0.0008		6,540.80	š -	0.00%	\$ 0.008			š -	0.00
TOU - Mid Peak		\$ 0.1220	22995 \$	2,805.39	\$ 0.	1220	22995	\$ 2,805.39	\$	-	0.00%	\$ 0.1220	22995 \$	2,805.39	\$ -	0.00%	\$ 0.1220	22995	\$ 2,805.39	\$ -	0.00
TOU - On Peak		\$ 0.1610	22995 \$	3,702.20		1610	22995		\$	-	0.00%	\$ 0.1610	22995 \$	3,702.20	\$ -	0.00%	\$ 0.1610			\$ -	0.00
Energy - RPP - Tier 1		\$ 0.0940	750 \$	70.50		0940	750		\$	-	0.00%	\$ 0.0940	750 \$	70.50	\$ -	0.00%	\$ 0.0940			\$ -	0.00
Energy - RPP - Tier 2		\$ 0.1100	127000 \$	13,970.00	\$ 0.	1100	127000	\$ 13,970.00	3		0.00%	\$ 0.1100	127000 \$	13,970.00	\$ -	0.00%	\$ 0.1100	127000	\$ 13,970.00	\$ -	0.00
Total Bill on TOU (before Taxes	)		\$	17,448.18				\$ 17,566.44	\$	118.26	0.68%		\$	17,543.23	-\$ 23.20	-0.13%			\$ 17,607.95	\$ 64.72	0.37
HST		13%	\$	2,268.26		13%	1	\$ 2,283.64	\$	15.37	0.68%	139		2,280.62	-\$ 3.02		139	%	\$ 2,289.03	\$ 8.41	0.37
Total Bill (including HST)	. es. 1		\$	19,716.44				\$ 19,850.07	\$	133.64	0.68%		\$	19,823.85	-\$ 26.22	-0.13%			\$ 19,896.98	\$ 73.13	0.37
Ontario Clean Energy Bene Total Bill on TOU (including OC			\$	19.716.44				\$ 19.850.07	\$	133.64	0.68%		\$	19.823.85	-\$ 26.22	-0.13%			\$ 19.896.98	\$ 73.13	0.37
			•					,					3								
Total Bill on RPP (before Taxes	)		\$	18,440.29			T	\$ 18,558.55	\$	118.26	0.64%		\$	18,535.35	-\$ 23.20	-0.13%			\$ 18,600.06	\$ 64.72	0.35
HST		13%	\$	2,397.24 20,837.53		13%	13	\$ 2,412.61 \$ 20.971.16	\$	15.37 133.64	0.64% 0.64%	139	\$ \$	2,409.60 20.944.94	-\$ 3.02 -\$ 26.22		139	%	\$ 2,418.01 \$ 21.018.07	\$ 8.41 \$ 73.13	0.35
Total Bill (including HST) Ontario Clean Energy Bene	ere 1		0	20,037.33				ψ 20,871.10 \$	\$	133.04	0.04%		\$	20,344.34	-ψ 20.22 \$ -	-0.13%			\$ 21,010.07	ψ /3.13	0.30
Total Bill on RPP (including OC			9	20,837.53				\$ 20,971.16	s	133.64	0.64%		\$	20.944.94	-\$ 26.22	-0.13%			\$ 21,018.07	\$ 73.13	0.35

Customer Class: General Service 50 to 1,499 KW

			Curr	rent Board-/	Appro	ved			2019 Prop	osec	i		Impact 20	19 vs 2018			2020 Prop	osed		- In	mpact 202	0 vs 2019
			Rate	Volume		Charge		Rate	Volume		Charge					Rate	Volume	- (	Charge			
Monthly Service Charge	Charge Unit		(\$)	- 1	S	(\$) 260.82		(\$)	1	s	200.00	\$	Change	% Change 0.00%	S	(\$)	- 1	\$	200.00	\$	Change	% Change 0.009
Smart Meter Rate Adder	Monthly	3	260.8200	1	\$	200.02	-	200.000	1	s	200.00	Š	- 1	0.00%	3	200.0000	1	S	200.00	Š	- :	0.00
Smart Weter Rate Adder				1	Š	-			l i	\$	-	š					1	\$	-	Š	-	
					\$	-			1	\$	-	\$					1	\$	-	s		
					\$	-			1	\$	-	\$	-				1	\$	-	\$	-	
					\$				1	\$		\$					1	\$		\$		
Distribution Volumetric Rate Smart Meter Disposition Rider	per kW	\$	3.5691	250 127750	\$ \$	892.28	5	4.798	2 250 127750	\$	1,199.55	\$	55.50	4.85%	\$	4.9237	250 127750	\$ S	1,230.93	\$	31.38	2.629
LRAM & SSM Rate Rider	per kW	s	_	250	Š				250	\$		Š			s		250	Š		s	- :	
EKAW & SOW Rate Rider	poi kvv	3	-	127750	š	-	,	-	127750	\$	-	š			3	-	127750	Š	-	Š		
				127750	\$	-			127750	\$	-	\$					127750	\$	-	\$	-	
					\$	-			127750	\$	-	\$	-				127750	\$	-	\$	-	
					\$	-			127750		-	\$	-				127750	\$	-	\$	-	
				127750 127750		-			127750		-	\$					127750	\$	-	\$		
				127750					127750 127750			S					127750 127750	\$ \$		Š		
Sub-Total A (excluding pass thr	ough)				S	1,153.10			127700	\$	1.399.55	\$	55.50	4.13%			12//00	S	1.430.93	\$	31.38	2.249
Deferral/Variance Account	per kW	\$					5	-							\$	-						
Disposition Rate Rider Class 1				250	\$	-			250	\$	-	\$	-				250	\$	-	\$	-	
		_																				
Deferral/Variance Account Disposition Rate Rider Class 2	per kW	\$	-	250	s		3	-	250	s		s			\$	-	250	s	_	s		
Disposition Nate Nider Class 2				250	Ψ	-			250	′	-	,	-				250	•	-	,	-	
Deferral/Variance Account	per kWh																					
Disposition Rate Rider - Global	•			127750	\$	-			127750	\$	-	\$					127750	\$	-	\$		
Adjustment																						
Deferral / Variance Accounts	per kW			250					127750			s					127750	s		_		
Balances (excluding Global Adj.) - NON-WMP				250	\$	-			12//50	) \$	-	5	-				12//50	5	-	\$	-	
Low Voltage Service Charge	per kW		0.02354	250	s	5.89	9	0.0255	7 250	\$	6.39	s	0.00	0.08%	s	0.02558	250	s	6.40	s	0.00	0.049
Line Losses on Cost of Power	DGI KVV	S	0.1021		š	467.13	9	0.102		\$	437.12	š	-	0.00%	S	0.1021	4,280	Š	437.12	Š	-	0.009
Smart Meter Entity Charge	Monthly	S		1	\$	-	5	-	1	\$	-	\$			\$		1	\$	-	\$		
Sub-Total B - Distribution					\$	1,626.11				\$	1,843.06	\$	55.51	3.11%				\$	1,874.44	\$	31.38	1.70%
(includes Sub-Total A) RTSR - Network	per kW	S	2.9072	250	S	726.80	5	2.907	2 250	) S	726.80	\$		0.00%	S	2.9072	250	S	726.80	\$		0.009
RTSR - Line and Transformation	•											s										
Connection	per kW	\$	1.6232	250	\$	405.80	3	1.623	2 250	\$	405.80	\$	-	0.00%	\$	1.6232	250	\$	405.80	\$	-	0.009
Sub-Total C - Delivery					s	2.758.71				s	2.975.66	s	55.51	1.90%				s	3.007.04	s	31.38	1.05%
(including Sub-Total B) Wholesale Market Service	144/6		0.0044		•			6 0.004		Ť	,, , , , ,	-			•	0.0044				-		
Charge (WMSC)	per kWh	\$	0.0044	132323	\$	582.22	\$	0.004	132030	\$	580.93	\$	-	0.00%	\$	0.0044	132030	\$	580.93	\$	-	0.009
Rural and Remote Rate	per kWh	s	0.0013	400000		470.00	9	0.001	3						s	0.0013			474.04	_		
Protection (RRRP)	•				\$	172.02			132030	1	171.64	\$	-	0.00%			132030	\$	171.64	\$	-	0.009
Standard Supply Service Charge	Monthly	\$	0.2500		\$	0.25	5			\$	0.25	\$	-	0.00%	\$	0.2500	1	\$	0.25	\$	-	0.009
Debt Retirement Charge (DRC)		\$	0.0069		\$ \$	886.59	\$				886.59	\$		0.00%	\$	0.0069	127750	\$ \$	886.59	\$	-	0.009
ΓΟU - Off Peak ΓΟU - Mid Peak		\$	0.0800 0.1220		\$	6,540.80 2,805.39	9				6,540.80 2,805.39	\$	- 1	0.00%	\$	0.0800 0.1220	81760 22995	S	6,540.80 2,805.39	S		0.009
TOU - On Peak		s	0.1220		š	3,702.20	3				3,702.20	s		0.00%	S	0.1220	22995	Š	3,702.20	Š		0.009
Energy - RPP - Tier 1		\$	0.0940		\$	70.50	3				70.50	\$		0.00%	s	0.0940	750	\$	70.50	\$	-	0.009
Energy - RPP - Tier 2		\$	0.1100	127000	\$	13,970.00	9	0.110	127000	\$	13,970.00	\$		0.00%	\$	0.1100	127000	\$	13,970.00	\$		0.009
Total Bill on TOU (before Taxes	`	_			s	17,448.18				s	17,663.45	\$	55.50	0.32%	_			s	17,694.83	S	31.38	0.189
HST	•		13%		\$	2,268.26		13	%	\$	2,296.25	\$	7.22	0.32%		13%		\$	2,300.33	\$	4.08	0.189
Total Bill (including HST)					\$	19,716.44				\$	19,959.70	\$	62.72	0.32%				\$	19,995.16	\$	35.46	0.189
Ontario Clean Energy Bene					\$	-				\$	-	\$	-					\$	-	\$	-	
Total Bill on TOU (including OC	EB)	L			\$	19,716.44	_			\$	19,959.70	\$	62.72	0.32%				\$	19,995.16	\$	35.46	0.189
Total Bill on RPP (before Taxes	)				\$	18,440.29	ı			\$	18,655.57	\$	55.51	0.30%				\$	18,686.94	\$	31.38	0.179
HST		1	13%		\$	2,397.24		13	%	\$	2,425.22	\$	7.22	0.30%		13%		\$	2,429.30	\$	4.08	0.179
Total Bill (including HST)		1			\$	20,837.53				\$	21,080.79	\$	62.72	0.30%				\$	21,116.25	\$	35.46	0.179
Ontario Clean Energy Bene		1			\$	-				\$	-	\$						\$	-	\$		
Total Bill on RPP (including OCI	ED)				s	20,837.53				\$	21,080.79	S	62.72	0.30%	- 1			s	21,116.25	2	35.46	0.179

Customer Class: General Service 50 to 1,499 KW

TOU / non-TOU: TOU

O November 1 - April 30 (Select this radio button for applications filed after Oct 31) Impact 2016 vs 2015 Impact 2017 vs 2016 \$ Change \$ 60.82 % Change -23.32% \$ Change % Change \$ 200.000 Smart Meter Rate Adder Distribution Volumetric Rate Smart Meter Disposition Rider LRAM & SSM Rate Rider 500 \$ 255500 \$ 500 -\$ 255500 \$ 255500 \$ 255500 \$ 500 S 255500 S 500 S 255500 S 255500 S 255500 S 3.5691 1,784.55 4.070 2 035 30 250 75 14 05% \$ 4.3174 2,158.70 123 40 6.06% 500 \$ 255500 \$ 500 \$ 255500 \$ 0.077 38.56 -100.00% 255500 8 255500 S 255500 S 255500 9 255500 \$ 255500 \$ 255500 \$ 255500 \$ 255500 \$ 255500 \$ 255500 \$ 255500 \$ \$ 151.38 \$ 161.96 Sub-Total A (excluding pass through)
Deferral/Variance Account per kW
Disposition Rate Rider
Deferral/Variance Account per kW 2,045.37 2,196.75 7.40% 7.37% 0.355 500 \$ 177.71 -100.00% per kWh -S 0.0290 500 \$ -\$ 14.50 500 -S 14.50 500 S -100.00% Disposition Rate Rider - Global Adjustment 14.50 Deferral/Variance Account Disposition Rate Rider - Global per kWh \$ 0.002 255500 S 255500 \$ 717.96 \$ 717.96 255500 S -\$ 717.96 -100.00% Adjustment Deferral / Variance Accounts 0.634 255500 \$ 317.27 317.27 317.27 -100.00% Balances (excluding Global Adi.) - NON-WMP \$ 0.02526 \$ 0.1021 0.91% \$ 0.02354 12.63 \$ 0.02549 0.11 Low Voltage Service Charge Line Losses on Cost of Power ner kW 0.1021 9.147 S 934.26 8.559 S 874.24 60.02 -6.42% \$ 0.1021 8.559 874.24 Line Losses on Cost of Pov Smart Meter Entity Charge Sub-Total B - Distribution (includes Sub-Total A) RTSR - Network RTSR - Line and 10.05% 3 245 69 s 2 991 40 3 202 10 \$ 300,69 -\$ 46.41 -1 41% 2.9072 1.453.60 2 907 1.453.60 0.00% 2 9072 1.453.60 0.00% per kW 1.6232 500 \$ 811.60 \$ 1.6232 811.60 0.00% \$ 1.6232 811.60 0.00% Transformation Connection
Sub-Total C - Delivery \$ \$ 300.69 5,256.60 5,557.30 5.72% 5,510.89 -\$ 46.41 -0.84% (including Sub-Total B)
Wholesale Market Service ner kWh 0.0044 0.0044 \$ 0.0044 264647 S 1 164 45 264059 S 1 161 86 2.59 -0.22% 264059 S 1 161 86 0.00% Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) per kWh 0.0013 0.001 264647 344.04 343.28 -0.22% 343.28 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.25 1,773.17 0.25 1,773.17 0.25 1,773.17 0.2500 TOU - Off Peak TOU - Mid Peak TOU - On Peak 163520 S 45990 S 163520 45990 13,081.60 5,610.78 163520 45990 13,081.60 5,610.78 0.0800 0.1220 13,081.60 0.0800 0.1220 0.0800 0.1220 5.610.78 0.00% 0.1610 45990 \$ 7,404,39 0.1610 45990 \$ 750 \$ 7.404.39 0.00% 0.1610 45990 7,404,39 Energy - RPP - Tier 1 Energy - RPP - Tier 2 750 9 70.50 70.50 0.00% 750 70.50 0.86% -0.13% 34,635.28 Total Bill on TOU (before Taxes) 34,932.62 **46.41** 6.03 13% 4.502.59 4,541.24 39,473.87 38.65 0.86% 4,535.21 39.421.42 -0.13% -0.13% Total Bill (including HST) 39.137.87 336.00 0.86% 52.44 Ontario Clean Energy Benefit 0.86% 0.81% 0.81% 0.81% Total Bill on TOU (including OCEB) 297.34 38.65 336.00 36.631.51 36,928,85 4,762.10 41,393.61 4,794.72 41,677.16 -0.13% -0.13% Total Bill (including HST) Ontario Clean Energy Benefit
Total Bill on RPP (including OCEB) 41.393.61 336.00 -0.13% 41.729.61 0.81% 41.677.16

Loss Factor (%) 3.5800% 3.3500% 3.3500%

Customer Class: General Service 50 to 1,499 KW

TOU / non-TOU: TOU

Consumption 255,500 kWh May 1 - October 31

3.5800%

3.3500%

Composition   Composition				00 KW								-											
Control Courage Unit   Control Courage Unit   Control Courage   Control Courage Unit   Co						Pate			lm	pact 201	8 vs 2017	- 1	Pata			Impact	2019 vs 2018	<u> </u>	Pate			Impact	.020 vs 2019
Morth Service Change   Morth Service Change   Service C		Charge Unit		Volume			Volume		\$ Ch	ange	% Change			Volume		\$ Chang	% Change			volume		\$ Change	% Change
Distriction Value of Bilbright   Street   Stre		Monthly	S 260.82	00 1	\$ 260.82	\$ 200.0000	1	\$ 200.00	\$	-	0.00%		\$ 200.0000	1		\$ -	0.00%	S	200.0000	1	\$ 200.00	\$ -	
Description Voluments Rate  Our NVIII S 1,569 S 1,784.5 S 4,579.6 S 2,285.0 S 1,784.5 S 4,579.6 S 0, S 2,285.0 S 1,784.5 S 4,579.6 S 0, S 2,285.0 S 1,784.5 S 4,579.6 S 0, S 2,285.0 S 1,784.5 S 4,579.6 S 0, S 2,285.0 S 1,784.5 S 4,579.6 S 0, S 2,285.0 S 1,784.5 S 1,7	Smart Meter Rate Adder			1	\$ -		1		\$	-						\$ -				1	\$ -	\$ -	
Description Valuemen Read   S. 1,984   S. 2,086   S. 2,286   S.				1	\$ -		1		\$	-						5 -				1	s -	\$ -	
Description for the property of the property					\$		1	7	Š	- 1					\$ .	\$ .				1	\$	\$	
Second Reference   Control Rober   Control R					š -		i i	š -	š	-				l il	š -	š -				i i	š -	š -	
Second Content of Name	Distribution Volumetric Rate	per kW	S 3.56			\$ 4.5762			\$	129.40	5.99%		\$ 4.7982		\$ 2,399.10	\$ 111.0	0 4.85%	s	4.9237		\$ 2,461.85	\$ 62.	5 2.62%
25000   5					7				\$	-					\$ -	\$ -					\$ -	\$ -	
20000   5	LRAM & SSM Rate Rider	per kW	S -		\$ -	s -			S	-			s -		\$ -	\$ -		S	-		\$ -	\$ -	
					-				3	-						3 -					-	\$ -	
25000   S   2500					i s				Š						s -	\$ -					s -	š -	
Description from Prince Processed   Prince Processed   Prince Processed   Prince Processed   Prince Processed   Prince Processed   Prince Processed   Prince Processed   Prince Processed   Prince Processed   Prince Processed   Prince Processed   Prince Prince Processed   Prince Processed   Prince Processed   Prince Prince Processed   Prince Processed   Prince Processed   Prince Prince Processed   Prince Processed   Prince Processed   Prince Prince Processed   Prince Processed   Prince Processed   Prince Prince Processed   Prince Processed   Prince Processed   Prince Prince Processed   Prince Processed   Prince Processed   Prince Prince Processed   Prince Processed   Prince Processed   Prince Prince Processed   Prince Processed   Prince Processed   Prince Prince Processed   Prince Processed   Prince Processed   Prince Prince Processed   Prince Processed   Prince Prince Processed   Prince Prince Processed   Prince Prince Processed   Prince Prince Processed   Prince Pri				255500	\$ -		255500	\$ -	s	-				255500	s -	\$ -				255500	\$ -	\$ -	
Part					\$ -				\$	-					\$ -	\$ -					\$ -	\$ -	
Self-Total A (Security passes)   S					\$ -				\$	-					\$ -	\$ -					\$ -	\$ -	
Detailment Resident   Detailment Resident	0.17.11.			255500	\$ 2045.2		255500		\$	-	E 400/	-		255500	\$ -	\$ -	0 4.469/	_		255500	\$ -	\$ -	2 440/
Disposition Rate Richer - Colored per With S			9			9	_		3	129.40	5.49%	-	٠.		a 2,599.10	\$ 111.0	4.46%	c			⇒ ∠,bb1.85	\$ 62.	5 2.41%
Deferral Amenice Account   Deferral Amenice Account   Deferral Amenice Account   Deferral Amenice Account   Deferral Amenica Ac		per KW		500	\$ -		500	\$ -	\$	-			-	500	\$ -	\$ -		3		500	\$ -	\$ -	
Department Disposition Rate Refort - Global Disposition Rate Refort - Global Disposition Rate Refort - Global Disposition Rate Refort - Global Disposition Rate Refort - Global Disposition Rate Refort - Global Disposition Rate Refort - Global Refort - Global Disposition Rate Refort - Global Refort - Gl	Deferral/Variance Account	per kWh	s -			s -							s -					s	-				
Deferral All-answer   Deferral All-answer		-		500	\$ -		500	\$ -	\$	-				500	\$ -	\$ -				500	\$ -	\$ -	
Disposition Rate Ricker - Olichaal   Adjustment   Adjus																							
Part National Concentration   Part		per kWh		255500			255500	e	e					255500	e					255500	e	e	
Deferral Variance Accounts   per kW   26500   \$   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .				255500			255500	•	3	-				255500	-	\$ -				255500	•	٠ -	
Balances (sex-luding Global   255500   S   25500   S		per kW																					
Low Voltage Service Charge   Low Voltage Se				255500	\$ -		255500	\$ -	\$	-				255500	\$ -	\$ -				255500	\$ -	\$ -	
Line Losses on Cost of Power   S																							
Start New Femily Charge   Monthly   S		per kW							\$														
Sub-Total Colories   Substitution		Manakhi	S 0.10			\$ 0.1021			\$	-	0.00%		\$ 0.1021	8,559	\$ 874.24	5 -	0.00%	\$	0.1021	8,559	\$ 874.24	\$ -	0.00%
Includes Sub-Total A    S		WOTHIN	3			3 -		Ť	-			H	· -	- 1				3					
RTSR- Line and per kW \$ 1,6232 500 \$ 811.60 \$ 1,6232 500 \$ 811.60 \$ 1,6232 500 \$ 811.60 \$ 5 . 0.00% \$ 1,6232 500 \$ 1,6					\$ 2,991.40	,		\$ 3,375.12	\$ 1	129.43	3.99%			1	\$ 3,486.13	\$ 111.0	1 3.29%				\$ 3,548.88	\$ 62.	
Transformation Connection   Pirk W   S   1.6.2.2   50.0   S   511.0   S   1.6.2.2   50.0   S   511.0   S   1.6.2.2   50.0   S   511.0   S   1.6.2.2   50.0   S   511.0   S   1.6.2.2   50.0   S   511.0   S   1.6.2.2   50.0   S   511.0   S   1.6.2.2   50.0   S   511.0   S   1.6.2.2   50.0   S   511.0   S   1.6.2.2   50.0   S   511.0   S   1.6.2.2   50.0   S   511.0   S   5.6.2.2   50.0   S   5.6.2   S   5.		per kW	\$ 2.90	72 500	\$ 1,453.60	\$ 2.9072	500	\$ 1,453.60	\$	-	0.00%		\$ 2.9072	500	\$ 1,453.60	\$ -	0.00%	\$	2.9072	500	\$ 1,453.60	\$ -	0.00%
Trainage		per kW	S 1.62	32 500	S 811.60	\$ 1.6232	500	S 811.60	s	-	0.00%		\$ 1.6232	500	\$ 811.60	s -	0.00%	s	1.6232	500	\$ 811.60	s -	0.00%
Including Sub-Total 8    \$ 0.004									-			-				_	_	_				-	
Wholesial Markel Service   per kWh   \$ 0.0044   264667   \$ 1,164.66   \$ 0.0044   264069   \$ 1,161.86   \$ 0.0004   264070   \$ 0.0005   \$ 0.000					\$ 5,256.60	1		\$ 5,640.32	\$ 1	129.43	2.35%				\$ 5,751.33	\$ 111.0	1 1.97%				\$ 5,814.08	\$ 62.	5 1.09%
Chainer (WMSC) Rural and Remote Rate		per kWh	S 0.00	44 004645		\$ 0.0044	204050	6 4464.00			0.000/	ı	\$ 0.0044	204050	6 4464.00		0.000/	S	0.0044	20,4050	6 4464.00		0.000/
Protection (RRRP) Standard Study Service Charge Monthly \$ 0.250 0 1 \$ 0.250 0	Charge (WMSC)	p	•	264647	\$ 1,164.45		264059	\$ 1,161.86	5	-	0.00%			264059	\$ 1,161.86	3 -	0.00%			264059	\$ 1,161.86	\$ -	0.00%
Secondard Sunction (FRENCY)   Seco		per kWh	\$ 0.00	13 264647	\$ 344.04	\$ 0.0013	264059	\$ 343.28			0.00%		\$ 0.0013	264050	\$ 343.28	٠.	0.00%	\$	0.0013	264059	\$ 343.28	۹ .	0.00%
Debt Retirement Charge (DRC)  \$ 0.0069  \$ 0.00									1							T		-	0.055	234000		Ť	
TOU - OH Peak   \$ 0,0800   163520   \$ 1,081.60   \$ 0,0800   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,0000   163520   \$		Montnly							S											255500			
TOU - On Peak \$ 0.1220 45990 \$ 5.610.78 \$ 0.1220 45990 \$ 5.610.78 \$ 0.00% \$ 0.									š							T							
TOU- On Peak	TOU - Mid Peak			20 45990	\$ 5,610.78		45990	\$ 5,610.78	s	-	0.00%			45990		\$ -	0.00%			45990	\$ 5,610.78	\$ -	0.00%
Energy RPP - Tier 2 \$ 0.1100 254750 \$ 28.022.50 \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.00% \$ 0.1100 254750 \$ 0.00% \$			S 0.16	10 45990		\$ 0.1610			\$	-			\$ 0.1610						0.1610			\$ -	
Total Bill on TOU (before Taxes)  S 34,635.28   \$ 35,015.64   \$ 129.43   0.37%   \$ 35,126.65   \$ 111.01   0.32%   \$ 35,189.41   \$ 62.76   0.18%   HST Total Bill (includina HST)   \$ 3,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 4,522.39   13%   \$ 3,524.33   13%									S	-						\$ -		\$				\$ -	
HST Total Bill (Includinch HST)	Energy - RPP - Tier 2		\$ 0.11	00 254750	\$ 28,022.50	\$ 0.1100	254750	\$ 28,022.50	\$	-	0.00%	_	\$ 0.1100	254750	\$ 28,022.50	\$ -	0.00%	\$	0.1100	254750	\$ 28,022.50	\$ -	0.00%
Total Bill (Including OCEB)  \$ 39,137.87 \$ 39,557.68 \$ 146.26 0.37% \$ 39,693.12 \$ 125.44 0.32% \$ 5		5)										Г											
Ontario Clean Energy Benefit   S   S   S   S   S   S   S   S   S			1	3%			Ď						13%						13%				
Total Bill on RPD (Including OCEB)   \$ 39,137.87   \$ 39,567.68   \$ 146.26   0.37%   \$ 39,693.12   \$ 125.44   0.32%   \$ 39,764.03   \$ 70.91   0.18%		1			\$ 39,137.87			\$ 39,567.68	\$ '	146.26	0.37%				\$ 39,693.12	\$ 125.4	4 0.32%				\$ 39,764.03	\$ 70.	1 0.18%
Total Bill (including HST)					6 20 427 03			5 - 20 FC7 C0	5	140.00	0.279/				- 20.002.42	\$ 40E	4 0.220/				5 20 7C4 02	6 70	0.400/
HST 13% \$ 4,782.10 13% \$ 4,811.54 \$ 18.83 0.35% 13% \$ 4,825.97 \$ 14.43 0.30% 13% \$ 4,834.13 \$ 8.16 0.17%															,								
Total Bill (including HST)		i)										Г											
Ontario Clean Energy Benefit ' \$ -   \$ -   \$ -   \$ -   \$ -			1	3%			Ď						13%						13%				
		1	1		\$ 41,393.61	1		\$ 41,823.42	\$ '	146.26	0.35%			1	\$ 41,948.86	\$ 125.4	4 0.30%				\$ 42,019.77	\$ 70.	1 0.17%
Total bill on ref (Including Out20)   \$ 41,33.01   \$ 41,06.344   \$ 140.20   \$ 3.376    \$ 41,340.00   \$ 1.23.44   \$ 3.40.00   \$ 1.23.44   \$ 3.40.00   \$ 1.23.44   \$ 3.40.00   \$ 1.23.44   \$ 3.40.00   \$					\$ 44 202 04			\$ 44 922 42	5	146 26	0.25%				\$ 41,049.00	\$ 405	4 0.200/				\$ 42,040.77	6 70	1 0 170
	Total Bill on KPP (including OC	CDj			g 41,393.61			9 41,023.42	3	140.20	0.35%				g 41,940.8b	\$ 125.4	- U.30%	l			φ 42,019.//	<i>⇒</i> 70.	0.17%

3.3500%

3.3500%

Loss Factor (%)

Customer Class: General Service 50 to 1,499 KW

	Consumption	255,500		ay 1 - October 31	O Novem	ber 1 - April 30 (Sel	lect this radio button f	or applications	filed after Oct	31)														
			rent Board-App	proved		2016 Proposed	d	Im	npact 2016	vs 2015			2017 Propo	sed	lmp	act 2017	vs 2016			2018 Proposed	1		mpact 2018	vs 2017
		Rate	Volume	Charge	Rate	Volume	Charge		.,			Rate	Volume	Charge					Rate	Volume	Charge			
	Charge Unit	(\$)		(\$)	(\$)		(\$)	\$ CI	hange	% Change		(\$)		(\$)	\$ Cha	nge	% Change		(\$)		(\$)	\$ (	Change	% Change
Monthly Service Charge	Monthly	\$ 260.8200	1 \$	260.82	\$ 200.0000	1 \$	200.00	-\$	60.82	-23.32%	\$ 2	00.000	1	\$ 200.00	\$	-	0.00%	\$	200.0000	1 \$	200.00	\$	-	0.00%
Smart Meter Rate Adder			1 \$	-		1 \$	-	\$	-				1	\$ -	\$	-				1 \$	-	\$	-	
			1 \$			1 \$	-	\$	-				1	\$ -	\$	-				1 \$	-	\$	-	
			1 \$	-		1 \$	-	\$	- :				1	\$ -	\$	-				1 \$	-	\$	-	
			1 \$			1 \$	-	9	-				1	÷ -	3					1 5		9	- 1	
Distribution Volumetric Rate	per kW	\$ 3.5691	1.000 \$	3.569.10	\$ 4.0706	1.000 \$	4,070.60	\$	501.50	14.05%	s	4.3174	1.000	\$ 4.317.40	\$ 2	46.80	6.06%	s	4.5762	1.000 \$	4,576.20	9	258.80	5.99%
Smart Meter Disposition Rider	perkvv	\$ 3.5691	255500 \$	3,309.10	\$ 4.0706	255500 \$	4,070.00	s s	301.30	14.05%	3	4.3174	255500		e 2	40.00	0.00%	3	4.5/62	255500 \$	4,576.20	9	230.00	3.9976
LRAM & SSM Rate Rider	per kW	e	1,000 \$		-\$ 0.0771	1,000 -\$	77.11	-\$	77.11				1,000	s -	ě	77.11	-100.00%			1,000 \$		6		
ENAM & SOM Nate Nidel	poi KVV		255500 \$		-\$ 0.0771	255500 \$		s	-		3	-	255500	š -	Š	-	100.0070	3	-	255500 \$		š	-	
			255500 \$			255500 \$	-	s	-				255500	\$ -	s	-				255500 \$		s	-	
			255500 \$	-		255500 \$	-	\$	-				255500	\$ -	\$	-				255500 \$	-	\$	-	
			255500 \$			255500 \$	-	\$	-				255500	\$ -	\$	-				255500 \$	-	\$	-	
			255500 \$	-		255500 \$	-	\$	-				255500	\$ -	\$	-				255500 \$	-	\$	-	
			255500 \$	-		255500 \$	-	\$	-				255500	\$ -	\$	-				255500 \$	-	\$	-	
			255500 \$	-		255500 \$	-	\$					255500	\$ -	\$	-				255500 \$	-	\$	-	
Sub-Total A (excluding pass th			\$	3,829.92		\$	4,193.49	\$	363.57	9.49%				\$ 4,517.40	\$ 3	23.91	7.72%			\$	4,776.20	\$	258.80	5.73%
Deferral/Variance Account	per kW	\$ -	1,000 \$		-\$ 0.3554	1,000 -\$	355.42	-s	355.42		\$	-	1,000	s -	S 3	55.42	-100.00%	\$	-	1,000 \$		s	-	
Disposition Rate Rider		_	,			,		1			_		,	•						,				
Deferral/Variance Account	per kWh	\$ -	1,000 \$		-\$ 0.0290	1000 -\$	29.00	-S	29.00		\$	-	1000	s -	\$	29.00	-100.00%	\$		1000 \$				
Disposition Rate Rider - Global Adjustment			1,000 \$			1000 -\$	29.00	-9	29.00				1000	•	a a	29.00	-100.00%			1000 \$		a a		
Deferral/Variance Account	per kWh				\$ 0.0028																			
Disposition Rate Rider - Global	perkyvii		255500 \$		\$ 0.0028	255500 \$	717.96	s	717.96				255500	s -	-S 7	17.96	-100.00%			255500 \$	_	e	_	
Adjustment			255500 ψ	-		233300 ψ	717.50	Ψ	717.30				255500	•	Ψ,	17.30	-100.0076			255500 ψ	-	Ψ	-	
Deferral / Variance Accounts	per kW				-\$ 0.6345																			
Balances (excluding Global Adj.)	por KW		255500 \$		Φ 0.0010	1000 -\$	634.54	-S	634.54				255500	s -	s e	34.54	-100.00%			255500 \$	-	s	-	
NON-WMP								,						*	,							1		
Low Voltage Service Charge	per kW	\$ 0.02354	1,000 \$	23.54	\$ 0.02526	1,000 \$	25.26	\$	1.72	7.31%	S	0.02549	1,000	\$ 25.49	\$	0.23	0.91%	S	0.02555	1,000 \$	25.55	\$	0.06	0.24%
Line Losses on Cost of Power		\$ 0.1021	9,147 \$	934.26	\$ 0.1021	8,559 \$	874.24	-\$	60.02	-6.42%	\$	0.1021	8,559	\$ 874.24	\$	-	0.00%	\$	0.1021	8,559 \$	874.24	\$	-	0.00%
Smart Meter Entity Charge	Monthly	s -	1 \$	-	\$ -	1 \$	-	\$	-		\$	-	1	\$ -	\$	-		S	-	1 \$	-	\$	-	
Sub-Total B - Distribution			s	4,787.72		•	4,792.00	\$	4.27	0.09%				\$ 5,417.13	\$ 6	25.14	13.05%			•	5,675.99	•	258.86	4.78%
(includes Sub-Total A)							-									20.14					-		200.00	
RTSR - Network	per kW	\$ 2.9072	1000 \$	2,907.20	\$ 2.9072	1000 \$	2,907.20	\$	-	0.00%	\$	2.9072	1000	\$ 2,907.20	\$	-	0.00%	\$	2.9072	1000 \$	2,907.20	\$	-	0.00%
RTSR - Line and Transformation Connection	per kW	\$ 1.6232	1000 \$	1,623.20	\$ 1.6232	1000 \$	1,623.20	\$	-	0.00%	\$	1.6232	1000	\$ 1,623.20	\$	-	0.00%	\$	1.6232	1000 \$	1,623.20	\$	-	0.00%
Sub-Total C - Delivery																							-	
(including Sub-Total B)			\$	9,318.12		\$	9,322.40	\$	4.27	0.05%				\$ 9,947.53	\$ 6	25.14	6.71%			\$	10,206.39	\$	258.86	2.60%
Wholesale Market Service	per kWh	\$ 0.0044			\$ 0.0044						\$	0.0044				-		8	0.0044			-		
Charge (WMSC)	poi kirrii	0.0011	264647 \$	1,164.45	Φ 0.0011	264059 \$	1,161.86	-\$	2.59	-0.22%	,	0.0011	264059	\$ 1,161.86	\$	-	0.00%	_	0.0044	264059 \$	1,161.86	\$	-	0.00%
Rural and Remote Rate	per kWh	\$ 0.0013	004047		\$ 0.0013	001050	0.40.00		0.70	0.000/	s	0.0013	004050				0.000/	s	0.0013	001050	0.40.00			0.000/
Protection (RRRP)	•		264647 \$	344.04		264059 \$	343.28	-\$	0.76	-0.22%			264059	\$ 343.28	\$	-	0.00%			264059 \$	343.28	\$	-	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1 \$	0.25	\$ 0.2500	1 \$	0.25	\$	-	0.00%	\$	0.2500	1	\$ 0.25	\$	-	0.00%	\$	0.2500	1 \$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)		\$ 0.0069	255500 \$	1,773.17	\$ 0.0069	255500 \$	1,773.17	\$	-	0.00%	s	0.0069	255500		\$	-	0.00%	s	0.0069	255500 \$	1,773.17	\$	-	0.00%
TOU - Off Peak		\$ 0.0800	163520 \$	13,081.60	\$ 0.0800	163520 \$	13,081.60	\$	-	0.00%	\$	0.0800	163520	\$ 13,081.60	\$	-	0.00%	\$	0.0800	163520 \$	13,081.60	\$	-	0.00%
TOU - Mid Peak		\$ 0.1220	45990 \$	5,610.78	\$ 0.1220	45990 \$	5,610.78	\$	-	0.00%	\$	0.1220	45990		\$	-	0.00%	\$	0.1220	45990 \$	5,610.78	\$	-	0.00%
TOU - On Peak		\$ 0.1610	45990 \$	7,404.39	\$ 0.1610	45990 \$	7,404.39	\$	-	0.00%	\$	0.1610	45990		\$	-	0.00%	\$	0.1610	45990 \$	7,404.39	\$	-	0.00%
Energy - RPP - Tier 1		\$ 0.0940	750 \$ 254750 \$	70.50 28.022.50	\$ 0.0940	750 \$ 254750 \$	70.50 28.022.50	\$	-	0.00%	\$	0.0940	750 254750		\$	-	0.00%	\$	0.0940	750 \$ 254750 \$	70.50 28.022.50	\$	-	0.00%
Energy - RPP - Tier 2		\$ 0.1100	254750 \$	28,022.50	\$ 0.1100	254750 \$	28,022.50	Þ		0.00%	3	0.1100	254750	\$ 28,022.50	, à	_	0.00%	\$	0.1100	25475U \$	28,022.50	Þ	-	0.00%
Total Bill on TOU (before Taxe:	s)		\$	38,696.80		\$	38,697.72	\$	0.92	0.00%				\$ 39,322.86	\$ €	25.14	1.62%			\$	39,581.72	\$	258.86	0.66%
HST		13%	\$	5,030.58	13%	\$	5,030.70	\$	0.12	0.00%		13%		\$ 5,111.97	\$	81.27	1.62%		13%	\$	5,145.62	\$	33.65	0.66%
Total Bill (including HST)			\$	43,727.39		\$	43,728.43	\$	1.04	0.00%				\$ 44,434.83	\$ 7	06.40	1.62%			\$	44,727.34	\$	292.51	0.66%
Ontario Clean Energy Ben	efit 1		\$	-		\$	-	\$	-					\$ -	\$	-				\$		\$	-	
Total Bill on TOU (including OC	CEB)		\$	43,727.39		\$	43,728.43	\$	1.04	0.00%				\$ 44,434.83	\$ 7	06.40	1.62%			\$	44,727.34	\$	292.51	0.66%
T. (10)	,			40 000 00		•	40 000 05	•	0.00	0.00%				£ 44.040.00		25.44	1,54%			¢	44 577.05		258.86	0.000/
Total Bill on RPP (before Taxe: HST	5)	13%	\$	<b>40,693.03</b> 5,290.09	13%	3	<b>40,693.95</b> 5,290.21	\$	0.92 0.12	0.00%		13%		\$ 41,319.09 \$ 5,371.48		<b>25.14</b> 81.27	1.54%		13%	\$	<b>41,577.95</b> 5,405.13	•	33.65	0.63% 0.63%
Total Bill (including HST)		13%	\$	45,983.13	13%	3	45,984.17	S	1.04	0.00%		13%		\$ 5,371.48 \$ 46,690.57		06.40	1.54%		13%	\$	46,983.08	9	292.51	0.63%
	ofit 1		\$	45,865.15		9	45,964.17		1.04	0.00%				• 40,090.57	• '	00.40	1.3470			\$	40,303.00	6	202.31	0.03%
Ontario Clean Energy Ben			\$	45.983.13		\$	45,984,17	9	1.04	0.00%				\$ 46.690.57	9	06.40	1.54%			\$	46.983.08	9	292.51	0.63%
Total Bill on RPP (including OC	(ED)		\$	40,963.13		\$	45,964.17	3	1.04	0.00%				φ 40,090.57	<b>3</b> /	00.40	1.34%			\$	40,963.08	2	292.51	0.63%
-																								
Loss Factor (%)		3.5800%	j		3.3500%							3.3500%							3.3500%					

Consumption 255,500 kWh May 1 - October 31

Customer Class: General Service 50 to 1,499 KW

	Consumption		00 KW	way 1 - October 31														
			urrent Board	d-Approved			2019 Propo	sed		Impact 20	19 vs 2018			2020 Prop	osed	пг	Impact 202	20 vs 2019
		Rate	Volume			Rate	Volume	Charge					Rate	Volume	Charge		•	
	Charge Unit	(\$)		(\$)		(\$)		(\$)		Change	% Change		(\$)		(\$)	_	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 260.82	00	1 \$ 260.82	\$	200.0000	1	\$ 200.00	\$	-	0.00%	\$	200.0000	1	\$ 200.0		\$ -	0.00%
Smart Meter Rate Adder			1	1 \$ -				\$ -	\$	-					\$ -		\$ -	
			1	1 \$ -				\$ -	\$					1			\$ -	
				1 \$ -				\$ -	\$					1	\$ -		\$ -	
				1 \$ -			1	\$ -	\$					1	\$ -		\$ -	
B1 - 11 - 11 - 11 - 11 - B -			1,000	1 \$ -		4 7000	1,000	\$ - \$ 4,798.20	\$	222.00	4.85%		4 0000	1,000	\$ - \$ 4,923.7		\$ - \$ 125.50	2.62%
Distribution Volumetric Rate Smart Meter Disposition Rider	per kW	\$ 3.56	255500		\$	4.7982	255500	\$ 4,798.20	\$	222.00	4.85%	\$	4.9237	255500	\$ 4,923.7			2.02%
LRAM & SSM Rate Rider	per kW	s -	1.000		s		1.000	s -	\$			s		1.000	\$ -		, . S -	
LRAM & SSM Rate Rider	per kvv	\$ -	255500		3	-	255500	\$ -	s S			3		255500	\$ -		, . S -	
			255500				255500	\$ -	s					255500	\$ -		\$ -	
			255500				255500	š -	Š					255500	š -		\$ -	
			255500				255500	š -	s					255500	\$ -		· 5 -	
			255500				255500	š -	Š					255500	š -		5 -	
			255500	) \$ -			255500	s -	s					255500	\$ -		S -	
			255500				255500	\$ -	\$					255500	\$ -		\$ -	
Sub-Total A (excluding pass the	rough)			\$ 3,829.92				\$ 4,998.20	\$	222.00	4.65%				\$ 5,123.7	0 5	\$ 125.50	2.51%
Deferral/Variance Account	per kW	\$ -	1.000	s -	\$	-	1.000	s -	s			\$		1.000	s -		ŝ -	
Disposition Rate Rider			1,000	-			1,000	· -	1 3					1,000	Ψ -	1 1	-	
Deferral/Variance Account	per kWh	\$ -		1.	\$				1.			\$						
Disposition Rate Rider - Global			1,000	\$ -			1,000	\$ -	\$					1000	\$ -		\$ -	
Adjustment																		
Deferral/Variance Account	per kWh							_							_	11.	_	
Disposition Rate Rider - Global			255500	0 \$ -			255500	\$ -	\$					255500	\$ -		\$ -	
Adjustment																		
Deferral / Variance Accounts	per kW							_							_	11.	_	
Balances (excluding Global Adj.) - NON-WMP			255500	5 -			255500	\$ -	\$					255500	\$ -		\$ -	
			4 000	\$ 23.54		0.00557	4 000	\$ 25.57	s	0.00	0.000/		0.00550	4.000	\$ 25.5	.     ,	\$ 0.01	0.040/
Low Voltage Service Charge	per kW	\$ 0.023 \$ 0.10			\$		1,000 8,559	\$ 25.57 \$ 874.24	\$	0.02	0.08%	\$	0.02558 0.1021	1,000 8,559	\$ 874.2		\$ 0.01 \$ -	0.04%
Line Losses on Cost of Power Smart Meter Entity Charge	Monthly	\$ 0.10	9,147	1 \$ -	9	0.1021	6,559	\$ 074.24	9		0.00%	3	0.1021	0,009	014.2	*     ;	p -	0.00%
Sub-Total B - Distribution	Monthly	3 -		17	3			Ť	, o			3			<b>3</b> -		p -	
(includes Sub-Total A)				\$ 4,787.72				\$ 5,898.01	\$	222.02	3.91%				\$ 6,023.5	2     \$	\$ 125.51	2.13%
RTSR - Network	per kW	\$ 2.90	72 1000	2,907.20	S	2.9072	1000	\$ 2,907.20	s		0.00%	\$	2.9072	1000	\$ 2,907.2	0 5	š -	0.00%
RTSR - Line and Transformation	*								1.									
Connection	per kW	\$ 1.62	32 1000	1,623.20	\$	1.6232	1000	\$ 1,623.20	\$		0.00%	\$	1.6232	1000	\$ 1,623.2	ין וי	\$ -	0.00%
Sub-Total C - Delivery				\$ 9.318.12				\$ 10.428.41	s	222.02	0.400/				\$ 10,553.9		\$ 125.51	4 200/
(including Sub-Total B)				\$ 9,318.12				\$ 10,428.41	•	222.02	2.18%				\$ 10,553.9	٠ ا ١	125.51	1.20%
Wholesale Market Service	per kWh	\$ 0.00	264647	7 \$ 1,164.45	\$	0.0044	264059	\$ 1,161.86	\$		0.00%	\$	0.0044	264059	\$ 1,161.8	8 6	ŝ -	0.00%
Charge (WMSC)				φ 1,104.45			204039	φ 1,101.00	P		0.00%			204039	φ 1,101.0	٠ ا ١	<b>.</b>	0.00%
Rural and Remote Rate	per kWh	\$ 0.00	264647	7 \$ 344.04	\$	0.0013	264059	\$ 343.28	s		0.00%	\$	0.0013	264059	\$ 343.2	R G	ŝ -	0.00%
Protection (RRRP)				The state of the s					1	-								
Standard Supply Service Charge	Monthly	\$ 0.25		1 \$ 0.25	S	0.2500		\$ 0.25	\$		0.00%	\$	0.2500	1	\$ 0.2		\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.00			S		255500		\$		0.00%	S	0.0069	255500			\$ -	0.00%
TOU - Off Peak		\$ 0.08			\$			\$ 13,081.60	\$	-	0.00%	\$	0.0800	163520			\$ - \$ -	0.00%
TOU - Mid Peak TOU - On Peak		\$ 0.12			S		45990 45990		\$		0.00%	\$	0.1220	45990 45990	\$ 5,610.7 \$ 7,404.3		5 -	0.00%
Energy - RPP - Tier 1		\$ 0.16 \$ 0.09			S	0.1610		\$ 7,404.39 \$ 70.50	\$		0.00%	S	0.1610 0.0940	750	\$ 7,404.3		\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.09			9	0.0940	254750		\$		0.00%	S	0.0940	254750				0.00%
Energy - RPP - Her 2	_	\$ 0.11	234730	3 20,022.30	3	0.1100	234730	\$ 20,022.30	ų.	_	0.00%	3	0.1100	234730	\$ 20,022.3	0   1	, -	0.00%
Total Bill on TOU (before Taxes	:)			\$ 38,696.80				\$ 39,803.74	\$	222.02	0.56%				\$ 39,929.2	5 5	\$ 125.51	0.32%
HST		1	3%	\$ 5,030.58		13%		\$ 5,174.49	\$	28.86	0.56%		13%		\$ 5,190.8		\$ 16.32	0.32%
Total Bill (including HST)				\$ 43,727.39				\$ 44,978.23	\$	250.88	0.56%				\$ 45,120.0	5 5	\$ 141.83	0.32%
Ontario Clean Energy Bene	ofit 1			\$ -				\$ -	\$						\$ -		\$ -	
Total Bill on TOU (including OC	EB)			\$ 43,727.39				\$ 44,978.23	\$	250.88	0.56%				\$ 45,120.0	5 5	\$ 141.83	0.32%
T	,			£ 40.000 00	_			£ 44.700.00	_	200.00	0.5007	=			£ 44.00°		40551	0.200/
Total Bill on RPP (before Taxes HST	i)	l .	3%	\$ 40,693.03 \$ 5,290.09		13%		\$ 41,799.97 \$ 5,434.00	\$ \$	222.02 28.86	0.53% 0.53%	- 1	13%		\$ 41,925.4 \$ 5,450.3		\$ 125.51 \$ 16.32	0.30% 0.30%
		1	70	\$ 45,983.13		13%		\$ 5,434.00 \$ 47,233.97	\$	250.88	0.53%	- 1	13%		\$ 5,450.3		\$ 141.83	0.30%
Total Bill (including HST)	eu 1			\$ 45,963.13				\$ 47,233.97	\$	200.00	0.55%	- 1			\$ 47,375.7		141.03	0.30%
Ontario Clean Energy Bene				*				\$ 47.233.97	3	250.88	0.53%				\$ 47.375.7		\$ 141.83	0.30%
Total Bill on RPP (including OC	EB)			\$ 45,983.13	-			φ 41,233.91	\$	230.68	0.53%				\$ 41,3/5./	9 3	p 141.83	0.30%
					_							_						
Loss Factor (%)		3.580	0%			3.3500%							3.3500%					

Customer Class: General Service 1,500 to 4,999 KW

		2,500 Cui	rent Board-Appr	oved		2016 Proposed	i		Impact 2016	vs 2015		2017 Propos	ed	Impact 20	17 vs 2016		2018 Propose	ed	Impact 20	018 vs 2017
		Rate	Volume	Charge	Rate	Volume	Charge				Rate	Volume	Charge			Rate	Volume	Charge		
Monthly Service Charge	Charge Unit Monthly	(\$) \$ 4,193.93	1 S	<b>(\$)</b> 4,193.93	<b>(\$)</b> 4,193.93	1 \$	<b>(\$)</b> 4,193.93	\$	Change	% Change 0.00%	<b>(\$)</b> 4,193.9	1 5	(\$) 4,193.93	\$ Change	% Change 0.00%	<b>(\$)</b> 4,193.93	1 S	(\$) 4,193.93	\$ Change	% Change 0.00
Smart Meter Rate Adder	Wichitality	\$ 4,133.33	1 \$	4,100.00	4,100.00	1 \$	-1,100.00	\$		0.0070	4,100.0	1 \$	-4,100.00	\$ -	0.0070	4,100.00	1 \$	-1,100.00	\$ -	0.00
			1 \$	-		1 \$	-	\$	-			1 \$	-	\$ -			1 \$	-	\$ -	
			1 S			1 \$ 1 \$		\$				1 5	1	\$ - \$ -			1 5		S -	
			1 \$	-		1 \$	-	\$	-			1 \$	-	\$ -			1 \$	-	\$ -	
Distribution Volumetric Rate Smart Meter Disposition Rider	per kW	\$ 3.4887	2,500 \$ 1277500 \$	8,721.75	\$ 3.6541	2,500 \$ 1277500 \$	9,135.25	\$	413.50	4.74%	\$ 3.910	2,500 \$ 1277500 \$	9,775.75	\$ 640.5	0 7.01%	\$ 4.1739	2,500 \$ 1277500 \$	10,434.75	\$ 659.00	6.74
LRAM & SSM Rate Rider	per kW	s -	2,500 \$	-	-\$ 0.0771	2,500 -\$	192.78	-\$	192.78			2,500 \$	-	\$ 192.7	8 -100.00%		2,500 \$	-	\$ -	
			1277500 \$	-		1277500 \$	-	\$				1277500 \$	-	\$ - \$ -			1277500 \$ 1277500 \$	-	\$ -	
			1277500 \$ 1277500 \$			1277500 \$ 1277500 \$		\$				1277500 \$ 1277500 \$		\$ -			1277500 \$ 1277500 \$		S -	
			1277500 \$	-		1277500 \$	-	\$	-			1277500 \$	-	\$ -			1277500 \$	-	\$ -	
			1277500 \$ 1277500 \$			1277500 \$ 1277500 \$		\$				1277500 \$ 1277500 \$		\$ -			1277500 \$ 1277500 \$		\$ -	
			1277500 \$			1277500 \$		\$				1277500 \$		\$ -			1277500 \$	-	\$ -	
Sub-Total A (excluding pass thr Deferral/Variance Account			\$	12,915.68		\$	13,136.41	\$	220.73	1.71%		\$	13,969.68	\$ 833.2	8 6.34%		\$	14,628.68	\$ 659.00	4.72
Disposition Rate Rider Class 1	per kW	\$ -	2,500 \$	-	-\$ 0.3951	2,500 -\$	987.75	-\$	987.75			2,500 \$	-	\$ 987.7	5 -100.00%		2,500 \$	-	s -	
.,						1														
Deferral/Variance Account Disposition Rate Rider Class 2	per kW		2,500 \$		-\$ 0.0344	2,500 -\$	85.88	-S	85.88			2.500 S	_	\$ 85.8	8 -100.00%		2.500 S		٠ .	
Disposition Nate Nider Class 2			2,500		-ψ 0.0544	2,300	03.00	-\$	00.00			2,500		Ψ 05.0	-100.0070		2,300	-		
Deferral/Variance Account	per kWh							_											_	
Disposition Rate Rider - Global Adjustment			1277500 \$	-	\$ 0.0028	1277500 \$	3,589.78	\$	3,589.78			1277500 \$	-	-\$ 3,589.7	8 -100.00%		1277500 \$	-	\$ -	
Deferral / Variance Accounts	per kW																			
Balances (excluding Global Adj.) - NON-WMP			1277500 \$	-	-\$ 0.7054	2,500 -\$	1,763.46	-\$	1,763.46			1277500 \$	-	\$ 1,763.4	6 -100.00%		1277500 \$	-	\$ -	
Low Voltage Service Charge	per kW	\$ 0.02516	2,500 \$	62.90	\$ 0.02700	2,500 \$	67.50	\$	4.60	7.31%	\$ 0.0272	2,500 \$	68.10	\$ 0.6	0.89%	\$ 0.02730	2,500 \$	68.25	\$ 0.15	0.22
Line Losses on Cost of Power		\$ 0.1021	45,735 \$	4,671.32	\$ 0.1021	42,796 \$	4,371.21	-\$	300.11	-6.42%	\$ 0.102	42,796 \$	4,371.21	\$ -	0.00%	\$ 0.1021	42,796 \$	4,371.21	\$ -	0.00
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$ -	1 5		\$ -	1 \$ \$		\$	677.91	2.240/	\$ -	1 \$		\$ 81.1		\$ -	1 5		\$ -	
(includes Sub-Total A)		_	•	17,649.90			18,327.81	3		3.84%		\$	18,408.99	\$ 81.1		_		19,068.14	\$ 659.15	
RTSR - Network RTSR - Line and Transformation	per kW	\$ 3.0186	2500 \$	7,546.50	\$ 3.0186	2500 \$	7,546.50	\$		0.00%	\$ 3.018		7,546.50	\$ -	0.00%	\$ 3.0186	2500 \$	7,546.50	\$ -	0.00
Connection	per kW	\$ 1.7347	2500 \$	4,336.75	\$ 1.7347	2500 \$	4,336.75	\$		0.00%	\$ 1.734	2500 \$	4,336.75	\$ -	0.00%	\$ 1.7347	2500 \$	4,336.75	\$ -	0.00
Sub-Total C - Delivery (including Sub-Total B)			\$	29,533.15		\$	30,211.06	\$	677.91	2.30%		\$	30,292.24	\$ 81.1	8 0.27%		\$	30,951.39	\$ 659.15	2.18
Wholesale Market Service	per kWh	\$ 0.0044	1323235 \$	5.822.23	\$ 0.0044	1277500 \$	5,621.00	-S	201.23	-3.46%	\$ 0.004	1277500 \$	5,621.00	s -	0.00%	\$ 0.0044	1277500 \$	5,621.00	s -	0.00
Charge (WMSC) Rural and Remote Rate			1323233	5,622.23		1277300 \$	3,621.00	-9	201.23	*3.40%			3,621.00	• -	0.00%		1277500 \$	5,621.00	•	0.00
Protection (RRRP)	per kWh	\$ 0.0013	1323235 \$	1,720.20	\$ 0.0013	1277500 \$	1,660.75	-\$	59.45	-3.46%	\$ 0.001	1277500 \$	1,660.75	\$ -	0.00%	\$ 0.0013	1277500 \$	1,660.75	\$ -	0.00
Standard Supply Service Charge	Monthly	\$ 0.2500	1 \$	0.25	\$ 0.2500	1 \$	0.25	\$	-	0.00%	\$ 0.250		0.25	\$ -	0.00%	\$ 0.2500	1 \$	0.25	s -	0.00
Debt Retirement Charge (DRC) TOU - Off Peak		\$ 0.0069 \$ 0.0800	1277500 \$ 817600 \$	8,865.85 65,408.00	\$ 0.0069 \$ 0.0800	1277500 \$ 817600 \$	8,865.85 65,408.00	\$	- :	0.00%	\$ 0.006 \$ 0.080		8,865.85 65,408.00	\$ - \$ -	0.00%	\$ 0.0069 \$ 0.0800	1277500 \$ 817600 \$	8,865.85 65,408.00	\$ - \$ -	0.00
TOU - Mid Peak		\$ 0.0000	229950 \$	28,053.90	\$ 0.0800	229950 \$	28,053.90	\$	-	0.00%	\$ 0.000	229950 \$	28,053.90	\$ -	0.00%	\$ 0.1220	229950 \$	28,053.90	\$ -	0.00
TOU - On Peak		\$ 0.1610	229950 \$ 750 \$	37,021.95	\$ 0.1610	229950 \$ 750 \$	37,021.95	\$	-	0.00%	\$ 0.161		37,021.95	\$ -	0.00%	\$ 0.1610	229950 \$ 750 \$	37,021.95	s -	0.00
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$ 0.0940 \$ 0.1100	750 \$ 1276750 \$	70.50 140.442.50	\$ 0.0940 \$ 0.1100	1276750 \$	70.50 140.442.50	\$		0.00%	\$ 0.094 \$ 0.110		70.50 140.442.50	\$ -	0.00%	\$ 0.0940 \$ 0.1100	750 \$ 1276750 \$	70.50 140.442.50	s -	0.00
Total Bill on TOU (before Taxes			•	176,425.54	1	•	176.842.76	\$	417.22	0.24%		9	176,923.94	\$ 81.1	8 0.05%		•	177,583.09	\$ 659.15	0.37
HST	,	13%	\$	22,935.32	13%	\$	22,989.56	\$	54.24	0.24%	13	۶ s	23,000.11	\$ 10.5	5 0.05%	13%	s	23,085.80	\$ 85.69	0.37
Total Bill (including HST)	1		\$	199,360.86		\$	199,832.32	\$	471.46	0.24%		\$	199,924.05	\$ 91.7	3 0.05%		\$	200,668.89	\$ 744.84	0.37
Ontario Clean Energy Bene Total Bill on TOU (including OC			\$	199,360.86		\$	199,832.32	\$	471.46	0.24%		\$	199,924.05	\$ 91.7	3 0.05%		\$	200.668.89	\$ 744.84	0.37
			3	186.454.69		3			417.22			3					3	,		
Total Bill on RPP (before Taxes HST	1	13%	\$	186,454.69 24,239.11	13%	<b>5</b> S	186,871.91 24,293.35	\$	<b>417.22</b> 54.24	0.22% 0.22%	13	, S	186,953.09 24,303.90	\$ 81.1 \$ 10.5		13%	\$ \$	187,612.24 24,389.59	\$ 659.15 \$ 85.69	
Total Bill (including HST)		.570	s	210,693.80	1376	\$	211,165.26	\$	471.46	0.22%	13	s	211,256.99	\$ 91.7		13%	\$	212,001.83	\$ 744.84	
Ontario Clean Energy Bene			\$	210.693.80		\$	211.165.26	\$	471.46	0.22%		\$	211,256,99	\$ -	3 0.04%		\$	212.001.83	\$ - \$ 744.84	0.35
Total Bill on RPP (including OCI																				

## Appendix 2-W Bill Impacts

Consumption 1,277,500 kWh May 1 - October 31

Customer Class: General Service 1,500 to 4,999 KW

TOU / non-TOU: TOU

	•		2,500	KW											_							
				rrent Board-	Appro				2019 Prop	osed			Impact 201	9 vs 2018			2020 Prop				Impact 202	0 vs 2019
	Charge Unit		Rate (\$)	Volume		Charge (\$)		Rate (\$)	Volume		Charge (\$)		\$ Change	% Change		Rate (\$)	Volume		Charge (\$)		\$ Change	% Change
Monthly Service Charge	Monthly	S	4,193.93	1	S	4,193.93	_ h	4,193.93	1	\$	4,193.93	5		0.00%	- F	4.193.93	1	S	4,193.93	\$	- Change	0.00%
Smart Meter Rate Adder			.,	1	\$	-			1	\$		\$	-				1	\$		\$	-	
				1	\$	-			1	\$	-	\$					1	\$	-	\$	-	
				1	\$	-			1	\$	-	\$					1	\$	-	\$	-	
				1	\$	-			1	\$	-	\$					1	\$	-	\$		
Distribution Volumetric Rate	per kW	s	3.4887	2,500	\$ \$	8,721.75		\$ 4.3928	2,500	\$	10,982.00	9		5.24%		\$ 4.5060	2,500	\$	11,265.00	\$	283.00	2.58%
Smart Meter Disposition Rider	per kvv	٥	3.4887	1277500	Š	0,721.75		a 4.3920	1277500	\$	10,962.00	9		3.2476		\$ 4.5000	1277500	S	11,203.00	\$	203.00	2.36%
LRAM & SSM Rate Rider	per kW	s		2.500	Š	-			2.500	\$	-	S	-				2,500	Š	-	\$	-	
				1277500	\$	-			1277500	\$	-	\$	-				1277500	\$	-	\$		
				1277500	\$	-			1277500	\$	-	\$					1277500	\$	-	\$		
				1277500	\$	-			1277500	\$	-	\$					1277500	\$	-	\$	-	
				1277500 1277500	\$ \$	-			1277500 1277500	\$	-	9					1277500 1277500	\$	-	\$		
				1277500	Š				1277500	9		9					1277500	S		\$		
				1277500	Š	-			1277500	S	-	\$					1277500	s		Š		
Sub-Total A (excluding pass the	rough)				\$	12,915.68				\$	15,175.93	\$	547.25	3.74%				\$	15,458.93	\$	283.00	1.86%
Deferral/Variance Account	per kW	\$	-	0.500					0.500			9					0.500	_		s		
Disposition Rate Rider Class 1				2,500	\$	-			2,500	\$	-	3	-				2,500	\$	-	э		
Deferral/Variance Account	per kW																					
Disposition Rate Rider Class 2	por KW			2,500	\$	-			2,500	\$	-	\$	-				2,500	\$	-	\$	-	
Deferral/Variance Account	per kWh			4077500					4077500								4077500	_				
Disposition Rate Rider - Global Adjustment				1277500	\$	-			1277500	\$	-	\$	-				1277500	\$	-	\$	-	
Deferral / Variance Accounts	per kW																					
Balances (excluding Global Adj.)	poi kvv			1277500	s	-			1277500	\$	-	9					1277500	s	-	\$	-	
NON-WMP												- 1								'		
Low Voltage Service Charge	per kW		0.02516	2,500	\$	62.90		\$ 0.02732	2,500	\$	68.30	\$		0.07%		\$ 0.02734	2,500	\$	68.35	\$	0.05	0.07%
Line Losses on Cost of Power		\$	0.1021	45,735	\$	4,671.32		\$ 0.1021	42,796	\$	4,371.21	\$		0.00%		\$ 0.1021	42,796	\$	4,371.21	\$	-	0.00%
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	3		1	\$	-	F	\$ -	1	\$		\$			F	\$ -	1	\$	-	\$		
(includes Sub-Total A)					\$	17,649.90				\$	19,615.44	\$	547.30	2.87%				\$	19,898.49	\$	283.05	1.44%
RTSR - Network	per kW	\$	3.0186	2500	\$	7,546.50		\$ 3.0186	2500	\$	7,546.50	\$	-	0.00%		\$ 3.0186	2500	\$	7,546.50	\$		0.00%
RTSR - Line and Transformation	per kW	s	1.7347	2500	\$	4,336.75		\$ 1.7347	2500	s	4,336.75	\$		0.00%		\$ 1.7347	2500	\$	4,336.75	s		0.00%
Connection Sub-Total C - Delivery		Ė			-		-					- 1			-					÷		
(including Sub-Total B)					\$	29,533.15				\$	31,498.69	\$	547.30	1.77%				\$	31,781.74	\$	283.05	0.90%
Wholesale Market Service	per kWh	\$	0.0044	1323235	\$	5,822.23	1	\$ 0.0044	1277500	\$	5,621.00	5		0.00%		\$ 0.0044	1277500	\$	5,621.00	s		0.00%
Charge (WMSC)		_		1020200	•	O,OZZ.ZO			12//000	•	0,021.00	"	•	0.0070			1211000	Ψ.	0,021.00	1		0.0070
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0013	1323235	\$	1,720.20		\$ 0.0013	1277500	\$	1,660.75	\$	-	0.00%		\$ 0.0013	1277500	\$	1,660.75	\$		0.00%
Standard Supply Service Charge	Monthly	s	0.2500	1	s	0.25		\$ 0.2500	1	s	0.25	9		0.00%		\$ 0.2500	- 1	s	0.25	\$		0.00%
Debt Retirement Charge (DRC)	Monany	Š	0.0069	1277500		8,865.85		\$ 0.0069	1277500	\$	8,865.85	\$	-	0.00%		\$ 0.0069	1277500		8,865.85	\$	-	0.00%
TOU - Off Peak		\$	0.0800	817600		65,408.00		\$ 0.0800	817600	\$	65,408.00	\$		0.00%		\$ 0.0800	817600		65,408.00	\$	-	0.00%
TOU - Mid Peak		\$	0.1220	229950		28,053.90		\$ 0.1220		\$	28,053.90	\$		0.00%		\$ 0.1220	229950		28,053.90	\$		0.00%
TOU - On Peak		S	0.1610	229950 750	\$ \$	37,021.95 70.50		\$ 0.1610 \$ 0.0940	229950 750	\$	37,021.95 70.50	9		0.00%		\$ 0.1610 \$ 0.0940	229950 750		37,021.95 70.50	\$		0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		9	0.0940	1276750		140,442.50		\$ 0.0940 \$ 0.1100	1276750	\$	140,442.50	9		0.00%		\$ 0.0940 \$ 0.1100	1276750		140,442.50	\$	- :	0.00%
		Ÿ	0.1100	12/0/00				0.1100	12/0/00							0.1100	12/0/00				200.05	
Total Bill on TOU (before Taxes HST	:)		13%		\$ S	176,425.54 22,935.32		13%		<b>\$</b> S	178,130.39 23.156.95	\$		0.31% 0.31%		13%		\$ \$	178,413.44 23,193.75	\$ S	283.05 36.80	0.16% 0.16%
Total Bill (including HST)			1370		Š	199.360.86		1370		S	201,287,34	5		0.31%		1370		S	201.607.19	\$	319.85	0.16%
Ontario Clean Energy Bene	efit 1				s					S		5						S		\$		
Total Bill on TOU (including OC					\$	199,360.86				\$	201,287.34	\$	618.45	0.31%				\$	201,607.19	\$	319.85	0.16%
Total Bill on RPP (before Taxes					s	186,454.69	F			s	188,159.54	5	547.30	0.29%	F			\$	188,442.59	S	283.05	0.15%
HST HST	.,		13%		\$	24,239.11		13%		\$	24,460.74	5		0.29%		13%		\$	24,497.54	\$	36.80	0.15%
Total Bill (including HST)		1			\$	210,693.80				\$	212,620.28	\$		0.29%				\$	212,940.13	\$	319.85	0.15%
Ontario Clean Energy Bene	efit 1				\$	-				\$	-	\$	-					\$	-	\$	-	
Total Bill on RPP (including OC	EB)				\$	210,693.80				\$	212,620.28	\$	618.45	0.29%				\$	212,940.13	\$	319.85	0.15%
							-								-							
Loss Factor (%)			3.5800%					3.3500%								3.3500%						

3.3500%

#### Appendix 2-W Bill Impacts

Customer Class: General Service 1,500 to 4,999 KW

TOU / non-TOU: TOU

1,277,500 kWh May 1 - October 31 O November 1 - April 30 (Select this radio button for applications filed after Oct 31) 4 000 KW 2016 Proposed Impact 2016 vs 2015 2017 Proposed Impact 2017 vs 2016 2018 Proposed Impact 2018 vs 2017 Charge Charge Rate Charge Rate Charge Volume (\$) 4,193.93 4,193.93 % Change 0.00% % Change 0.00% % Change 0.00% **(\$)** 4,193.93 Charge Unit **(\$)**4,193.93 \$ Change **(\$)** 4,193.93 \$ Change Monthly Service Charge Smart Meter Rate Adde Distribution Volumetric Rate per kW 3,4887 4.000 \$ 13.954.80 \$ 3.654 4.000 \$ 14.616.40 661.60 4.74% \$ 3,9103 4.000 \$ 15.641.20 1.024.80 7.01% \$ 4,1739 4.000 \$ 16.695.60 1.054.40 6.74% 1277500 1277500 308.44 308.44 308.44 -100.00% ner kW 4.000 0.077 4.000 -\$ 4.000 \$ 4.000 I RAM & SSM Rate Rider 1277500 1277500 1277500 5 1277500 1277500 1277500 1277500 \$ 1277500 1277500 1277500 1277500 \$ 1277500 1277500 1277500 \$ 1277500 5 1277500 \$ 1277500 1277500 1277500 1277500 9 1277500 1277500 \$ 1277500 1277500 1277500 18.148.73 18,501.89 353.16 19.835.13 1.333.24 7.21% 20,889.53 \$ 1.054.40 5.32% Sub-Total A (excluding pass through) 1 95% 0.395 Deferral/Variance Account per kW 4.000 \$ 4.000 -S 1.580.39 1.580.39 4.000 \$ 1.580.39 -100.00% 4.000 Disposition Rate Rider Class 1 Deferral/Variance Account ner kW 0.0344 Disposition Rate Rider Class 2 4.000 \$ 4 000 -5 137.40 137.40 4.000 \$ 137.40 -100 00% 4 000 \$ s per kWh Deferral/Variance Account 0.0028 1277500 \$ 1277500 \$ 3,589.78 3,589.78 1277500 \$ 3,589.78 -100.00% 1277500 \$ \$ Disposition Rate Rider - Global Adjustment Deferral / Variance Accounts per kW Balances (excluding Global Adj.) 1277500 \$ 0.7054 4.000 -\$ 2.821.53 2.821.53 1277500 \$ 2.821.53 -100.00% 1277500 NON-WMP 0.02516 4,000 \$ 100.64 \$ 0.02700 4,000 \$ \$ 0.02724 4,000 \$ 108.96 0.96 0.89% \$ 0.02730 109.20 0.24 Low Voltage Service Charge per kW Line Losses on Cost of Power 45,735 \$ 4.671.32 0.1021 42,796 \$ 4.371.21 300.11 -6.42% 0.1021 42,796 \$ 4.371.21 0.00% 0.1021 42,796 4 371 21 0.00% Smart Meter Entity Charge Sub-Total B - Dietributi 5 22 920 69 s 22 031 55 889 14 -3 88% \$ 24 315 30 2 283 75 10 37% 25 369 94 \$ 1,054,64 4 34% (includes Sub-Total A) \$ 3.0186 \$ 3.0186 RTSR - Network 3.0186 4000 \$ 12.074.40 \$ 3.0186 4000 S 12.074.40 0.00% 4000 \$ 12.074.40 0.00% 4000 S 12.074.40 0.00% RTSR - Line and Transformation per kW 1.7347 4000 \$ 6,938.80 \$ 1.7347 4000 \$ 6,938.80 0.00% \$ 1.7347 4000 \$ 6,938.80 0.00% \$ 1.7347 4000 \$ 6,938.80 0.00% Sub-Total C - Delivery \$ 1,054.64 5 • 41.933.89 41.044.75 889 14 -2.12% 43 328 50 2.283.75 5 56% 44.383.14 2.43% (including Sub-Total B) per kWh 0.0044 \$ 0.0044 \$ 0.0044 \$ 0.0044 5 621 00 0.00% 1323235 \$ 5 822 23 1277500 \$ 5 621 00 201 23 -3 46% 1277500 \$ 5 621 00 0.00% 1277500 \$ Charge (WMSC) per kWh Rural and Remote Rate 0.0013 0.0013 \$ 0.0013 \$ 0.0013 1323235 \$ 1,720.20 1277500 \$ 1,660.75 1277500 \$ 0.00% 1277500 \$ 1,660.75 0.00% -3.46% 1.660.75 59.45 Protection (RRRP) 0.25 0.25 0.00% 0.25 0.00% 0.25 0.00% Standard Supply Service Charge 0.2500 0.2500 0.2500 0.2500 1277500 \$ 8 865 85 1277500 \$ 8.865.85 1277500 \$ 1277500 8.865.85 Debt Retirement Charge (DRC) 0.0069 0.0069 0.00% 0.0069 8.865.85 0.00% 0.0069 0.00% TOU - Off Peak 817600 \$ 65,408.00 0.0800 817600 \$ 65 408 00 0.00% 0.0800 817600 \$ 65 408 00 0.00% 0.0800 817600 65,408.00 0.00% TOU - Mid Peak 0.1220 229950 \$ 28.053.90 0.1220 229950 S 28.053.90 0.00% 0.1220 229950 \$ 28.053.90 0.00% 0.1220 229950 28.053.90 0.00% TOU - On Peal 0.1610 229950 37 021 95 0.1610 229950 37.021.95 0.00% 0.1610 229950 \$ 37.021.95 0.00% 0.1610 229950 37 021 05 0.00% Energy - RPP - Tier 1 70.50 0.00% 0.00% 0.00% 70.50 0.0940 0.0940 0.0940 0.0940 Energy - RPP - Tier 2 140.442.50 0.1100 1276750 140 442 50 1276750 140 442 50 0.00% 0.1100 0.00% 140.442.50 0.00% Total Bill on TOU (before Taxes) 188.826.28 187.676.45 1.149.83 -0.61% 189,960,20 2.283.75 1.22% 191.014.84 1.054.64 0.56% 13% -0.61% 13% 24,694.83 13% 24,831.93 0.56% 1.22% Total Bill (including HST) 213.373.69 212.074.39 1.299.31 -0.61% 214.655.02 2.580.64 1.22% 215.846.77 1.191.74 0.56% Ontario Clean Energy Benefit Total Bill on TOU (including OCEB) 213.373.69 212 074 30 1.299.31 -0.61% 214 655 02 2.580.64 1.22% 215.846.77 1.191.74 0.56% Total Bill on RPP (before Taxes) -0.58% 198,855.43 197,705.60 1,149.83 199,989.35 2,283.75 1.16% 201,043.99 0.53% 1,054.64 13% HST 13% 25.851.21 13% 25.701.73 149.48 -0.58% 25.998.62 296.89 1.16% 13% 26.135.72 137.10 0.53% Total Bill (including HST) 224,706,63 223 407 33 1.299.31 -0.58% 225 987 96 2.580.64 1.16% 227.179.71 1,191.74 0.53% Ontario Clean Energy Benefit <sup>1</sup>
Total Bill on RPP (including OCEB) 224,706.63 2,580.64 1.16% 227,179.71 1,191.74 223,407,33 225.987.96

3.3500%

3.3500%

3.5800%

Loss Factor (%)

Customer Class: General Service 1,500 to 4,999 KW

TOU / non-TOU: TOU

Consumption 1,277,500 kWh May 1 - October 31

		-	4,000						2019 Pro			_	I 1 004	10 0040	_		2020 Prot			_	Impact 202	0
		$\vdash$	Rate	rent Board-A Volume	pprov	Charge	H	Rate	Volume	posec	Charge	-	Impact 201	9 VS 2018	-	Rate	Volume		Charge	$\vdash$	Impact 202	U VS 2019
	Charge Unit		(\$)	Volume		(\$)		(\$)	Volumo		(\$)		\$ Change	% Change		(\$)	***************************************		(\$)	s	Change	% Change
Monthly Service Charge	Monthly	\$	4,193.93		\$	4,193.93	5		1	\$	4,193.93	\$	-	0.00%	\$	4,193.93	1	\$	4,193.93	\$	-	0.00%
Smart Meter Rate Adder					\$	-			1	\$	-	\$					1	\$	-	\$	-	
					\$	-			1	\$	-	\$					1	\$	-	\$	- :	
					\$				1	\$		9					1	\$		\$		
					\$				i i	s	-	9					i	\$		Š		
Distribution Volumetric Rate	per kW	\$	3.4887	4,000	\$	13,954.80	5	4.3928	4,000	\$	17,571.20	\$	875.60	5.24%	s	4.5060	4,000	\$	18,024.00	\$	452.80	2.58%
Smart Meter Disposition Rider					\$	-			1277500	\$	-	\$					1277500	\$	-	\$		
LRAM & SSM Rate Rider	per kW	\$	-	4,000	\$		\$		4,000	\$	-	\$			\$	-	4,000	\$	-	\$		
					\$	-			1277500 1277500		-	\$					1277500 1277500	\$ \$	-	\$		
									1277500			9					1277500			\$		
						-			1277500		-	\$					1277500	\$	-	\$		
						-			1277500		-	\$					1277500	\$	-	\$		
						-			1277500		-	\$					1277500	\$	-	\$	-	
		-		1277500	\$	18.148.73			1277500	\$	21.765.13	\$		4.19%			1277500	\$	22.217.93	\$	452.80	2.08%
Sub-Total A (excluding pass thr Deferral/Variance Account	ough) per kW	s			Þ	18,148.73	5			2	21,765.13	3	8/5.60	4.19%	S	-		Þ	22,217.93	3	452.80	2.08%
Disposition Rate Rider Class 1	per Kvv	3		4,000	s		•		4,000	s	-	9			3		4,000	s	-	s	-	
.,				,					,	1							,			'		
Deferral/Variance Account	per kW	\$	-				5	-							\$	-						
Disposition Rate Rider Class 2				4,000	\$	-			4,000	\$	-	\$	-				4,000	\$	-	\$	-	
Deferral/Variance Account	per kWh																					
Disposition Rate Rider - Global	perkvvn			1277500	s				1277500	s	_	9					1277500	s		s		
Adjustment					*					1		1						*		1		
Deferral / Variance Accounts	per kW																					
Balances (excluding Global Adj.)				1277500	\$	-			1277500	\$	-	\$	-				1277500	\$	-	\$	-	
NON-WMP										_		١.										
Low Voltage Service Charge	per kW	\$	0.02516	-,	\$	100.64 4,671.32	5		4,000 42,796	\$	109.28 4,371.21	9		0.07%	\$	0.02734 0.1021	4,000 42,796	\$ \$	109.36 4,371.21	\$	0.08	0.07%
Line Losses on Cost of Power Smart Meter Entity Charge	Monthly	S	0.1021		\$	4,6/1.32	3	0.1021	42,796	ş	4,3/1.21	9		0.00%	\$	0.1021	42,790	\$	4,3/1.21	8		0.00%
Sub-Total B - Distribution	WIGHTH				s	22 222 52	Ľ,			s	00.045.00	5		3.45%	-			s	00 000 50	s	452.88	4 700/
(includes Sub-Total A)					٠	22,920.69					26,245.62							٠	26,698.50		452.88	1.73%
RTSR - Network	per kW	\$	3.0186	4000	\$	12,074.40	\$	3.0186	4000	\$	12,074.40	\$	-	0.00%	\$	3.0186	4000	\$	12,074.40	\$	-	0.00%
RTSR - Line and Transformation Connection	per kW	\$	1.7347	4000	\$	6,938.80	5	1.7347	4000	\$	6,938.80	\$		0.00%	s	1.7347	4000	\$	6,938.80	\$		0.00%
Sub-Total C - Delivery		+					-					-			-							
(including Sub-Total B)					\$	41,933.89				\$	45,258.82	\$	875.68	1.97%				\$	45,711.70	\$	452.88	1.00%
Wholesale Market Service	per kWh	\$	0.0044	1323235	s	5.822.23	5	0.0044	1277500	e	5.621.00	9		0.00%	\$	0.0044	1277500	s	5,621.00	s		0.00%
Charge (WMSC)				1323233	Ψ	3,022.23			1211300	3	3,021.00	4	, -	0.0078			1277300	Ψ	3,021.00	9	-	0.0076
Rural and Remote Rate	per kWh	\$	0.0013	1323235	\$	1,720.20	\$	0.0013	1277500	\$	1,660.75	\$	-	0.00%	\$	0.0013	1277500	\$	1,660.75	\$	-	0.00%
Protection (RRRP) Standard Supply Service Charge	Monthly	\$	0.2500	1	s	0.25	5	0.2500	- 1	s	0.25	9		0.00%	s	0.2500	- 1	s	0.25	s		0.00%
Debt Retirement Charge (DRC)	IVIOLITIIA	s	0.2300	1277500		8,865.85	3		1277500		8,865.85	9		0.00%	S	0.2300	1277500		8,865.85	\$		0.00%
TOU - Off Peak		\$	0.0800			65,408.00	3		817600		65,408.00	\$		0.00%	s	0.0800	817600	\$	65,408.00	\$		0.00%
TOU - Mid Peak		s	0.1220	229950		28,053.90	5		229950		28,053.90	\$		0.00%	S	0.1220	229950		28,053.90	\$	-	0.00%
TOU - On Peak		\$	0.1610	229950		37,021.95	\$		229950		37,021.95	\$		0.00%	\$	0.1610	229950		37,021.95	\$	-	0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$	0.0940 0.1100	750 1276750		70.50 140.442.50	5	0.0940	750 1276750		70.50 140.442.50	\$		0.00%	\$	0.0940 0.1100	750 1276750		70.50 140.442.50	\$		0.00%
		3	0.1100	12/6/30	ą.	.,	3	0.1100	12/0/30	a a		1.4			3	0.1100	1276730	ą.		a a		
Total Bill on TOU (before Taxes	)				\$	188,826.28				\$	191,890.52	\$		0.46%				\$	192,343.40	\$	452.88	0.24%
HST			13%		\$	24,547.42		13%		\$	24,945.77	\$		0.46%		13%		\$	25,004.64	\$	58.87	0.24%
Total Bill (including HST)	es. 1				\$	213,373.69				\$	216,836.29	\$		0.46%				\$	217,348.04	\$	511.75	0.24%
Ontario Clean Energy Bene					\$	213.373.69				S	216.836.29	9		0.46%				\$	217.348.04	S	511.75	0.24%
Total Bill on TOU (including OC		_			9	.,				3	210,030.29	4	909.32					P	217,346.04	3	311.73	
Total Bill on RPP (before Taxes)	)				\$	198,855.43				\$	201,919.67	\$		0.44%				\$	202,372.55	\$	452.88	0.22%
HST			13%		\$	25,851.21		13%		\$	26,249.56	\$		0.44%		13%		\$	26,308.43	\$	58.87	0.22%
Total Bill (including HST)	en 1				\$	224,706.63				\$	228,169.23	\$	989.52	0.44%				\$	228,680.98	\$	511.75	0.22%
Ontario Clean Energy Bene Total Bill on RPP (including OC					•	224.706.63				3	228.169.23	3	989.52	0.44%				S	228.680.98	3	511.75	0.22%
Total Bill on KPP (including OC	ED)				Þ	224,706.63				ş	228,169.23	*	989.52	0.44%				ą.	228,080.98	à.	511./5	0.22%
		$\equiv$																				
Loss Factor (%)			3.5800%				L	3.3500%	J							3.3500%						

Customer Class: Large User

	Consumptio	n 4,000,000 7,500		ay 1 - October 31		O Nover	nber 1 - April 30 (	Select this radio button for a	oplications filed af	er Oct 31)														
			rrent Board-A	pproved			2016 Propos	sed	Impact	2016 vs 2015			2017 Prop	osed	<b>-</b> 1	Impact 2017 v	s 2016			2018 Propose	ed		Impact 2018	vs 2017
		Rate	Volume	Charge		Rate	Volume	Charge				Rate	Volume	Charge				Rate	е	Volume	Charge			
	Charge Unit	(\$)		(\$)		(\$)		(\$)	\$ Chang	% Chan	ge	(\$)		(\$)		\$ Change	% Change	(\$)			(\$)	\$	Change	% Change
Monthly Service Charge	Monthly	\$ 15,231.32	1 1	\$ 15,231.32	1	15,231.32	1 \$		\$	- 0.	00%	15,231.32	1		32	\$ -	0.00%	15,23	11.32	1 \$	15,231.32	\$	-	0.00%
Smart Meter Rate Adder			1 11				1 \$		\$				1	Ψ		\$ -				1 \$	-	\$	-	
			11				1 \$		\$				1			\$ -				1 5		9		
			1 113	\$ -			1 \$		s				1			\$ -				1 8		Š	-	
			1 1				1 \$		š	-			1	š -		\$ -				1 \$		Š	-	
Distribution Volumetric Rate	per kW	\$ 3.3129	7,500	24,846.75	\$	3.4742	7,500 \$	26,056.50	\$ 1,20	9.75 4.	37%	\$ 3.7128	7,500	\$ 27,846.0	00	\$ 1,789.50	6.87%	\$ 3.9	9621	7,500 \$	29,715.75	\$	1,869.75	6.71%
Smart Meter Disposition Rider			4000000	\$ -			4000000 \$			-			4000000			\$ -				4000000 \$	-	\$	-	
LRAM & SSM Rate Rider	per kW	\$ -	7,500	\$ -	-	0.07711	7,500 -\$		-\$ 57	8.33			7,500			\$ 578.33	-100.00%			7,500 \$		\$	-	
			4000000 4000000	-			4000000 \$ 4000000 \$		\$	-			4000000 4000000			\$ - \$				4000000 \$ 4000000 \$		\$	-	
			4000000				4000000 \$		\$				4000000			\$ -				4000000 \$		9		
			4000000	\$ -			4000000 \$		s				4000000			\$ -				4000000 \$		Š	-	
			4000000	\$ -			4000000 \$		Š	-			4000000			\$ -				4000000 \$	-	Š	-	
			4000000	\$ -			4000000 \$		\$	-			4000000	\$ -		\$ -				4000000 \$		\$	-	
			4000000	\$-			4000000 \$		\$				4000000			\$ -				4000000 \$	-	\$	-	
Sub-Total A (excluding pass the				\$ 40,078.07			\$	40,709.50	\$ 63	1.43 1.	58%			\$ 43,077.3	32	\$ 2,367.83	5.82%			\$	44,947.07	\$	1,869.75	4.34%
Deferral/Variance Account Disposition Rate Rider Class 1	per kW	\$ -	7,500		-8	0.4676	7,500 -\$	3,506.85	-\$ 3,50	6 95			7,500	¢		\$ 3,506.85	-100.00%			7,500 \$		e		
Disposition Rate Rider Class 1			7,500	-		0.4076	7,500 -5	3,300.03	-\$ 3,30	0.00			7,300	• -		\$ 3,300.03	-100.00%			7,500 \$		3	-	
Deferral/Variance Account	per kW		1 1																	1				
Disposition Rate Rider Class 2			7,500	\$ -	-\$	0.0408	7,500 -\$	306.15	-\$ 30	6.15			7,500	\$ -		\$ 306.15	-100.00%			7,500 \$		\$	-	
Deferral/Variance Account	per kWh																							
Disposition Rate Rider - Global			4000000	\$ -	\$	0.0028	4000000 \$	11,240.00	\$ 11,24	0.00			4000000	\$ -		-\$ 11,240.00	-100.00%			4000000 \$		\$	-	
Adjustment																								
Deferral / Variance Accounts Balances (excluding Global Adj.)	per kW		4000000	s -	-8	0.8348	7,500 -\$	6,260.91	-\$ 6,26	0.01			4000000	•		\$ 6,260.91	-100.00%			4000000 \$				
NON-WMP			4000000	-	-Ψ	0.0540	7,500	0,200.51	- 0,20	0.51			4000000	-		ψ 0,200.51	-100.0070			4000000	-	,	-	
Low Voltage Service Charge	per kW	\$ 0.02833	7,500	\$ 212.48	\$	0.03040	7,500 \$	228.00	\$ 1	5.53 7.	31%	\$ 0.03067	7,500	\$ 230.0	)3	\$ 2.03	0.89%	\$ 0.03	3074	7,500 \$	230.55	s	0.53	0.23%
Line Losses on Cost of Power		\$ 0.1021	27,600	\$ 2,819.06	\$	0.1021	24,800 \$	2,533.07	-\$ 28	5.99 -10.	14%	\$ 0.1021	24,800	\$ 2,533.0	)7	\$ -	0.00%	\$ 0.1	1021	24,800 \$	2,533.07	\$	-	0.00%
Smart Meter Entity Charge	Monthly	s -	1 :	\$ -	S		1 \$		\$	-		s -	1	\$ -		\$ -		S		1 \$	-	\$		
Sub-Total B - Distribution				\$ 43,109.61			\$	44,636.66	\$ 1,52	7.05 3.	54%			\$ 45,840.4	12	\$ 1,203.76	2.70%			\$	47,710.69	\$	1,870.28	4.08%
(includes Sub-Total A) RTSR - Network	per kW	\$ 3.3462	7500	\$ 25.096.50	\$	3.3462	7500 \$	25.096.50	e	- 0	00%	\$ 3.3462	7500	\$ 25,096.5	50	s -	0.00%	¢ 33	3462	7500 \$	25.096.50	e		0.00%
RTSR - Line and Transformation	•							-,								Ť.					.,	,		
Connection	per kW	\$ 1.9535	7500	\$ 14,651.25	\$	1.9535	7500 \$	14,651.25	\$	- 0.	00%	\$ 1.9535	7500	\$ 14,651.2	25	\$ -	0.00%	\$ 1.9	9535	7500 \$	14,651.25	\$	-	0.00%
Sub-Total C - Delivery				\$ 82.857.36			s	84.384.41	\$ 1.52	7.05 1	84%			\$ 85,588.1	17	\$ 1,203,76	1.43%			•	87,458.44	•	1.870.28	2.19%
(including Sub-Total B)	_			02,007.00			•	04,004.41	¥ 1,02		3470			• 00,000.	_	1,200.70	114070			•	07,100.11	*	1,010.20	2.1070
Wholesale Market Service	per kWh	\$ 0.0044	4027600	\$ 17,721.44	\$	0.0044	4024800 \$	17,709.12	-\$ 1	2.32 -0.	07%	\$ 0.0044	4024800	\$ 17,709.1	12	\$ -	0.00%	\$ 0.0	0044	4024800 \$	17,709.12	\$	-	0.00%
Charge (WMSC) Rural and Remote Rate	per kWh	\$ 0.0013			s	0.0013						\$ 0.0013							0013					
Protection (RRRP)	per kwrii	\$ 0.0013	4027600	5,235.88	Φ	0.0013	4024800 \$	5,232.24	-\$	3.64 -0.	)7%	\$ 0.0013	4024800	\$ 5,232.2	24	\$ -	0.00%	\$ 0.0	0013	4024800 \$	5,232.24	\$	-	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1 :	\$ 0.25	\$	0.2500	1 \$	0.25	\$	- 0.	00%	\$ 0.2500	1	\$ 0.2	25	\$ -	0.00%	\$ 0.2	2500	1 \$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)		\$ 0.0069	4000000	\$ 27,760.00	\$	0.0069	4000000 \$		\$		00%	\$ 0.0069	4000000			\$ -	0.00%		0069	4000000 \$	27,760.00	\$	-	0.00%
TOU - Off Peak		\$ 0.0800	2560000	\$ 204,800.00	\$	0.0800	2560000 \$		\$		00%	\$ 0.0800	2560000			\$ -	0.00%		0800	2560000 \$	204,800.00	\$	-	0.00%
TOU - Mid Peak		\$ 0.1220	720000	87,840.00	\$	0.1220	720000 \$		\$		00%	\$ 0.1220	720000			\$ -	0.00%		1220	720000 \$	87,840.00	\$	-	0.00%
TOU - On Peak Energy - RPP - Tier 1		\$ 0.1610 \$ 0.0940	720000 : 750 :	\$ 115,920.00 \$ 70.50	\$	0.1610 0.0940	720000 \$ 750 \$		\$		00%	\$ 0.1610 \$ 0.0940	720000 750			\$ - \$	0.00%		1610 0940	720000 \$ 750 \$	115,920.00 70.50	\$	:	0.00%
Energy - RPP - Tier 1		\$ 0.0940	3999250		9	0.0940	3999250 \$		Š		00%	\$ 0.0940	3999250			\$ -	0.00%		1100	3999250 \$	439.917.50	Š		0.00%
		0.1100			Ψ.	0.1100						0.1100				,		Ψ 0.1	1100			-		
Total Bill on TOU (before Taxes	s)			542,134.93			\$	543,646.02	\$ 1,51		28%			\$ 544,849.7		\$ 1,203.76	0.22%			\$	546,720.05	\$	1,870.28	0.34%
HST		13%	1	\$ 70,477.54 \$ 612.612.47		13%	\$		\$ 19 \$ 1.70		28% 28%	13%		\$ 70,830.4 \$ 615,680.2		\$ 156.49 \$ 1.360.25	0.22%		13%	\$	71,073.61 617,793.66	\$	243.14 2,113.41	0.34%
Total Bill (including HST)	-614 1			012,012.47			3	614,320.00	\$ 1,70	7.53 0.	28%			\$ 615,680.4	20	\$ 1,360.25	0.22%			\$	617,793.00	9	2,113.41	0.34%
Ontario Clean Energy Ben Total Bill on TOU (including Of				\$ 612.612.47			9	614.320.00	\$ 1.70	7.53	28%			\$ 615.680.2	25	\$ 1,360,25	0.22%			9	617,793.66	S	2.113.41	0.34%
Total Bill on 100 (including of	(ED)			012,012.47	_		•	014,320.00	, , ,					9 815,000.2		,,,,,				•	017,793.00	1.0	, .	
Total Bill on RPP (before Taxes	s)		:	\$ 573,562.93			\$	575,074.02	\$ 1,51		26%			\$ 576,277.7		\$ 1,203.76	0.21%			\$	578,148.05	\$	1,870.28	0.32%
HST		13%	] ] ]	74,563.18		13%	\$	74,759.62			26%	13%		\$ 74,916.1		\$ 156.49	0.21%		13%	\$	75,159.25	\$	243.14	0.32%
Total Bill (including HST)	1			\$ 648,126.11			\$	649,833.64	\$ 1,70	7.53 0.	26%			\$ 651,193.8	59	\$ 1,360.25	0.21%			\$	653,307.30	\$	2,113.41	0.32%
Ontario Clean Energy Ben				-			\$		5	-				\$ -		\$ -				\$		\$		
Total Bill on RPP (including OC	ER)			\$ 648,126.11			\$	649,833.64	\$ 1,70	7.53 0.	26%			\$ 651,193.8	59	\$ 1,360.25	0.21%			\$	653,307.30	\$	2,113.41	0.32%
Loss Factor (%)		0.6900%	j			0.6200%						0.6200%						0.62	200%					

### Appendix 2-W Bill Impacts

Customer Class: Large User

			Cur	rent Board-	Appro	ved			2019 Pro	posed			Impact 2019	vs 2018			2020 Prop	osed			Impact 2020	vs 2019
			Rate	Volume		Charge		Rate	Volume		Charge		•			Rate	Volume		Charge			
	Charge Unit		(\$)			(\$)		(\$)			(\$)		\$ Change	% Change		(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$ 1	15,231.32	1	\$	15,231.32		15,231.32	1	\$	15,231.32	\$	-	0.00%		15,231.32	1	\$	15,231.32	\$	-	0.00%
Smart Meter Rate Adder				1	\$	-			1	\$	-	\$	-				1	\$	-	\$	-	
				1	\$	-			1 1	\$	-	\$	-				1	\$	-	\$		
				1	\$	-			1	\$	-	\$	-				1	\$	-	\$		
				1	s s				1 1	s s		s					1	S S		S		
Distribution Volumetric Rate	per kW	s	3.3129	7,500	s s	24,846.75	4	4.1741	7,500	\$	31,305.75	Š	1,590.00	5.35%	\$	4.2896	7,500	\$	32,172.00	\$	866.25	2.77%
Smart Meter Disposition Rider	per KVV	3	3.3128	4000000	s s	24,040.73	,	, 4.1741	4000000		31,300.73	Š	1,330.00	3.3376	9	4.2030	4000000	\$	32,172.00	Š		2.77 /
LRAM & SSM Rate Rider	per kW	s		7,500	\$				7,500	\$		Š					7,500	\$	-	Š		
Li o un a com rato rato	por KIV	•		4000000	s				4000000			Š					4000000	\$	-	Š		
				4000000	Š				4000000			Š					4000000	Š	-	Š		
				4000000	Š				4000000			Š					4000000	\$	-	Š		
				4000000	\$	-			4000000		-	\$	-				4000000	\$	-	\$	-	
				4000000	\$	-			4000000	\$	-	\$	-				4000000	\$	-	\$		
				4000000		-			4000000		-	\$	-				4000000	\$	-	\$	-	
				4000000		-			4000000		-	\$	-				4000000	\$	-	\$	-	
Sub-Total A (excluding pass the					\$	40,078.07				\$	46,537.07	\$	1,590.00	3.54%				\$	47,403.32	\$	866.25	1.86%
Deferral/Variance Account	per kW	\$	-		_					l .												
Disposition Rate Rider Class 1				7,500	\$	-			7,500	\$	-	\$	-				7,500	\$	-	\$	-	
Deferral/Variance Account	per kW			7.500	s	_			7.500	s	_	s					7.500	s		s		
Disposition Rate Rider Class 2				7,500	Ф				7,500	Þ	-	٥	-				7,500	э	-	٥	-	
Deferral/Variance Account	per kWh																					
Disposition Rate Rider - Global	perkvvn			4000000	s				4000000	s		s					4000000	e	_	s		
Adjustment				4000000	Ψ	-			4000000	΄ Ι Ψ	-	,	-				4000000	Ψ	-	-		
Deferral / Variance Accounts	per kW																					
Balances (excluding Global Adj.)	pei kvv			4000000	s				4000000	s		s					4000000	s	-	s		
NON-WMP					*					1		1						-		1		
Low Voltage Service Charge	per kW	s	0.02833	7,500	\$	212.48	5	0.03077	7,500	\$	230.78	\$	0.22	0.10%	\$	0.03079	7,500	\$	230.93	\$	0.15	0.06%
Line Losses on Cost of Power		s	0.1021	27,600	s	2,819.06	5		24,800	\$	2,533.07	s		0.00%	s	0.1021	24,800	\$	2,533.07	s		0.00%
Smart Meter Entity Charge	Monthly	S		1	\$		5		1	\$	-	\$	-		s		1	\$	-	\$		
Sub-Total B - Distribution					s	43,109.61				s	49.300.92	\$	1,590.23	3,33%				\$	50,167.32	s	866.40	1.76%
(includes Sub-Total A)											.,											
RTSR - Network	per kW	\$	3.3462	7500	\$	25,096.50	\$	3.3462	7500	\$	25,096.50	\$	-	0.00%	\$	3.3462	7500	\$	25,096.50	\$	-	0.00%
RTSR - Line and Transformation	per kW	s	1.9535	7500	s	14.651.25	5	1.9535	7500	s	14.651.25	s		0.00%	s	1.9535	7500	s	14.651.25	s		0.00%
Connection	•	i i			_	,				Ľ.	,	Ŀ			-				, , , ,			
Sub-Total C - Delivery					\$	82,857.36				\$	89,048.67	\$	1,590.22	1.82%				\$	89,915.07	\$	866.40	0.97%
(including Sub-Total B) Wholesale Market Service	per kWh	s	0.0044				5	0.0044							S	0.0044				-		-
Charge (WMSC)	perkyvii	4	0.0044	4027600	\$	17,721.44	,	0.0044	4024800	\$	17,709.12	\$	-	0.00%	3	0.0044	4024800	\$	17,709.12	\$	-	0.00%
Rural and Remote Rate	per kWh	s	0.0013		_		5	0.0013		١.					s	0.0013		_				
Protection (RRRP)	pei kvvii	Ψ	0.0013	4027600	\$	5,235.88	,	0.0010	4024800	\$	5,232.24	\$	-	0.00%	9	0.0013	4024800	\$	5,232.24	\$	-	0.00%
Standard Supply Service Charge	Monthly	s	0.2500	1	\$	0.25	5	0.2500	1	\$	0.25	\$	-	0.00%	s	0.2500	1	\$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)		Š	0.0069	4000000	\$	27,760.00	5				27,760.00	\$	-	0.00%	Š	0.0069	4000000	\$	27,760.00	\$	-	0.00%
TOU - Off Peak		\$	0.0800	2560000	\$	204,800.00	5			\$	204,800.00	\$	-	0.00%	\$	0.0800	2560000	\$	204,800.00	\$		0.00%
TOU - Mid Peak		s	0.1220	720000	\$	87,840.00	5	0.1220	720000	\$	87,840.00	\$	-	0.00%	s	0.1220	720000	\$	87,840.00	\$		0.00%
TOU - On Peak		\$	0.1610	720000		115,920.00	5	0.1610			115,920.00	\$	-	0.00%	\$	0.1610	720000		115,920.00	\$		0.00%
Energy - RPP - Tier 1		\$	0.0940		\$	70.50	5				70.50	\$	-	0.00%	\$	0.0940	750		70.50	\$		0.00%
Energy - RPP - Tier 2		\$	0.1100	3999250	\$	439,917.50	5	0.1100	3999250	\$	439,917.50	\$	-	0.00%	\$	0.1100	3999250	\$	439,917.50	\$	-	0.00%
Total Bill on TOU (before Taxes	1	$\overline{}$			s	542,134,93				s	548,310,28	s	1,590,22	0.29%				\$	549.176.68	s	866.40	0.16%
HST	,		13%		s	70,477,54		139	6	ŝ	71,280.34	s	206.73	0.29%		13%		\$	71,392,97	s		0.16%
Total Bill (including HST)			1070		S	612,612.47		10,		\$	619,590.61	Š	1,796.95	0.29%		1070		\$	620,569.65	Š		0.16%
Ontario Clean Energy Bene	ofie 1				s					S		Š						S		Š		
Total Bill on TOU (including OC					\$	612,612,47				\$	619,590,61	S	1,796,95	0.29%				\$	620.569.65	S	979.03	0.16%
		_			Ť	- /-	_			Ť	,	Ť	,					Ť	,	Ť		
Total Bill on RPP (before Taxes	)				\$	573,562.93				\$	579,738.28	\$	1,590.22	0.28%				\$	580,604.68	\$	866.40	0.15%
HST		1	13%		\$	74,563.18		139	6	\$	75,365.98	\$	206.73	0.28%		13%		\$	75,478.61	\$		0.15%
Total Bill (including HST)		1			\$	648,126.11				\$	655,104.25	\$	1,796.95	0.28%				\$	656,083.29	\$	979.03	0.15%
Ontario Clean Energy Bene					\$	-				\$		\$	-					\$	-	\$	-	
Total Bill on RPP (including OC	ED)				s	648,126,11				\$	655,104,25	8	1.796.95	0.28%	1			\$	656.083.29	8	979.03	0.15%

#### Appendix 2-W Bill Impacts

Customer Class: Large User

TOU / non-TOU: TOU

4,000,000 kWh May 1 - October 31 10,000 KW O November 1 - April 30 (Select this radio button for applications filed after Oct 31) 2017 Proposed Impact 2017 vs 2016 Impact 2018 vs 2017 Impact 2016 vs 2015 Rate (\$) 15,231.32 Rate (\$) \$15,231.32 Rate (\$) \$15,231.32 Rate (\$) Charge Charge (\$) 15,231.32 % Change 0.009 % Change 0.00% % Change 0.00% Charge Unit \$ Change \$ Change (\$) 15,231.32 Monthly Service Charge \$15,231,32 Smart Meter Rate Adde Distribution Volumetric Rate per kW 3.3129 10,000 33,129.00 \$ 3.4742 10,000 34,742.00 1,613.00 4.87% \$ 3.7128 10,000 37,128.00 2,386.00 6.87% \$ 3.9621 10,000 39,621.00 2,493.00 6.71% Smart Meter Disposition Rider 4000000 5 4000000 5 4000000 4000000 771.10 771.10 LRAM & SSM Rate Ride ner kW 10.000 -\$ 0.0771 10.000 -5 10.000 771.10 -100.00% 10.000 4000000 4000000 4000000 4000000 4000000 5 4000000 5 4000000 4000000 4000000 4000000 4000000 \$ 4000000 4000000 4000000 \$ 4000000 4000000 4000000 \$ 4000000 4000000 4000000 4000000 4000000 1.74% 3,157.10 6.42% 4.76% Sub-Total A (excluding pass through) -\$ 0.4676 Disposition Rate Rider Class 1 10.000 \$ 10.000 -\$ 4 675 80 4 675 80 10.000 \$ 4 675 80 -100 00% 10.000 \$ Deferral/Variance Account per kW -\$ 0.0408 Disposition Rate Rider Class 2 10.000 \$ 10.000 -\$ 408 20 408 20 10.000 \$ 408 20 **-100 00%** 10 000 \$ Deferral/Variance Account \$ 0.0028 per kWh 4000000 \$ 4000000 \$ 11 240 00 11.240.00 -100.00% 11.240.00 4000000 \$ 4000000 \$ Disposition Rate Rider - Global Adjustment
Deferral / Variance Accounts 4000000 \$ -\$ 0.8348 10.000 -\$ 8.347.88 8 347 88 8.347.88 4000000 \$ -100.00% 4000000 Balances (excluding Global Adi.) - NON-WMP per kW \$ 0.03040 \$ 0.1021 20.70 285.99 7.31% -10.14% 306.70 2,533.07 0.89% \$ 0.03074 \$ 0.1021 307.40 2,533.07 0.23% Low Voltage Service Charge 0.02833 10,000 283 30 10,000 \$ \$ 0.03067 10,000 2.70 10,000 0.70 2,819.06 2,533.07 0.1021 27.600 0.1021 Line Losses on Cost of Power 24.800 S 24.800 Smart Meter Entity Charge Sub-Total B - Distribu 51.462.68 \$ 49.847.41 1.615.27 -3.14% \$ 55.199.09 5,351.68 10.74% 57.692.79 2,493.70 4.52% (includes Sub-Total A) RTSR - Network 3.3462 33,462.00 3.3462 33,462.00 0.00% \$ 3.3462 33,462.00 0.00% \$ 3.3462 33,462.00 0.00% per kW 10000 10000 S RTSR - Line and per kW 1.9535 10000 S 19,535.00 \$ 1.9535 10000 S 19,535.00 0.009 \$ 1.9535 10000 \$ 19,535.00 0.00% \$ 1.9535 10000 S 19,535.00 0.00% Transformation Connection Sub-Total C - Delivery 104.459.68 1.615.27 -1.55% 108.196.09 5.351.68 2.30% 102.844.41 5.20% 110,689,79 2.493.70 (including Sub-Total B) Wholesale Market Service Charge (WMSC) per kWh 0.004 \$ 0.0044 \$ 0.004 \$ 0.004 4027600 S 17.721.44 4024800 \$ 17 709 12 12.32 -0.079 4024800 \$ 17 709 12 0.00% 4024800 \$ 17 709 12 0.00% Rural and Remote Rate per kWh 0.0013 \$ 0.0013 \$ 0.0013 \$ 0.0013 5 235 88 -0.079 0.009 0.00% 4027600 \$ 4024800 S 5 232 24 3.64 4024800 5 5 232 24 4024800 \$ 5 232 24 Protection (RRRP) Standard Supply Service Charge 0.2500 0.25 0.2500 0.25 0.00% 0.2500 0.25 0.00% 0.2500 0.25 0.00% 4000000 27,760.00 4000000 27,760.00 4000000 27,760.00 4000000 27,760.00 Debt Retirement Charge (DRC) 0.0069 0.0069 0.00% 0.0069 0.00% 0.0069 0.00% TOLL - Off Peak 0.0000 2560000 204 800 00 0.0800 2560000 5 204 800 00 0.009 0.0000 2560000 204 800 00 0.00% 0.0000 2560000 204 800 00 0.00% TOU - Mid Peak TOU - On Peak 720000 720000 87,840.00 115,920.00 0.1220 720000 720000 87,840.00 115,920.00 0.00% 0.1220 720000 720000 87,840.00 115,920.00 0.00% 0.1220 720000 720000 87,840.00 115,920.00 0.00% 0.1610 0.1610 0.1610 0.1610 Energy - RPP - Tier 1 Energy - RPP - Tier 2 0.0940 750 5 70.50 0.0940 750 S 70.50 0.009 0.0940 750 9 70.50 0.00% 0.0940 750 70.50 0.00% 439 917 50 439 917 50 Total Bill on TOU (before Taxes) 563 737 25 562 106 02 1 631 23 -n 29% 567 457 70 5 351 68 0.95% 569 951 40 2 493 70 0.44% 73,285.84 637,023.10 73,073.78 635,179.80 212.06 1,843.29 -0.29% -0.29% 13% 73,769.50 641,227.20 695.72 6,047.40 0.95% 74,093.68 644,045.08 0.44% Total Bill (including HST) Ontario Clean Energy Benefit Total Bill on TOU (including OCEB) 637.023.10 1.843.29 6.047.40 0.95% 2.817.88 0.449 635,179,80 641.227.20 644.045.08 -0.27% Total Bill on RPP (before Taxes) 13% 77,371.48 672,536.74 13% 77 159 42 212.06 1,843.29 -0.27% 13% 77.855.14 695.72 6,047.40 0.90% 0.90% 13% 78 179 32 324.18 2,817.88 0.42% Total Bill (including HST) 670 693 44 -0.27% 676 740 84 679 558 72 0.42% Ontario Clean Energy Benefit
Total Bill on RPP (including OCEB) 1,843.29 Loss Factor (%) 0.6900% 0.6200% 0.6200% 0.6200%

0.6200%

#### Appendix 2-W Bill Impacts

0.6900%

Customer Class: Large User

TOU / non-TOU: TOU

4,000,000 kWh May 1 - October 31 10,000 KW 2019 Proposed Impact 2019 vs 2018 Impact 2020 vs 2019 Rate (\$) 15,231.32 Rate (\$) \$ 15,231.32 Rate (\$) \$ 15,231.32 narsı. (\$) 15,231.32 % Change % Change Charge Unit (\$) 15,231.32 \$ Change \$ Change (\$) 15,231.32 Monthly Service Charge Smart Meter Rate Adde Distribution Volumetric Rate per kW 3.3129 10,000 33,129.00 \$ 4.1741 41,741.00 2,120.00 5.35% \$ 4.2896 10,000 42,896.00 1,155.00 2.77% Smart Meter Disposition Rider LRAM & SSM Rate Rider 4000000 \$ 4000000 \$ 4000000 5 ner kW 10.000 10.000 10.000 4000000 4000000 S 4000000 4000000 4000000 5 4000000 4000000 4000000 \$ 4000000 \$ 4000000 4000000 \$ 4000000 \$ 4000000 4000000 \$ 4000000 4000000 48,360.32 3.86% \$ 1,155.00 2.03% Sub-Total A (excluding pass through) Disposition Rate Rider Class 1 10.000 \$ 10.000 \$ 10.000 \$ Deferral/Variance Account per kW Disposition Rate Rider Class 2 10.000 \$ 10.000 \$ 10.000 \$ Deferral/Variance Account per kWh 4000000 \$ 4000000 \$ Disposition Rate Rider - Global Adjustment Deferral / Variance Accounts 4000000 \$ 4000000 \$ 4000000 \$ 4000000 Balances (excluding Global Adi.) - NON-WMP 283.30 2,819.06 \$ 0.03077 \$ 0.1021 10,000 \$ 24,800 \$ 0.10% 0.00% \$ 0.03079 \$ 0.1021 10,000 24,800 307.90 2,533.07 0.06% Low Voltage Service Charge per kW 0.02833 10,000 307.70 0.30 0.20 2,533.07 0.1021 27.600 Line Losses on Cost of Power Smart Meter Entity Charge
Sub-Total B - Distribution 51.462.68 59.813.09 \$ 2,120.30 3.68% 60.968.29 1,155.20 1.93% (includes Sub-Total A) RTSR - Network 3.3462 33,462.00 \$ 3.3462 33,462.00 0.00% \$ 3.3462 33,462.00 0.00% 10000 10000 S 10000 RTSR - Line and per kW 1.9535 10000 \$ 19,535.00 \$ 1.9535 10000 \$ 19.535.00 0.00% \$ 1.9535 10000 \$ 19,535.00 0.00% Transformation Connection Sub-Total C - Delivery 104.459.68 112.810.09 2.120.30 1.92% 113.965.29 1.155.20 1.02% s (including Sub-Total B) Wholesale Market Service Charge (WMSC) per kWh 0.0044 \$ 0.0044 \$ 0.0044 4027600 S 17,721,44 4024800 S 17 709 12 0.00% 4024800 \$ 17 709 12 0.00% per kWh Rural and Remote Rate 0.0013 \$ 0.0013 \$ 0.0013 4027600 S 5 235 88 0.00% 4024800 5 5 232 24 0.00% 4024800 \$ 5 232 24 Protection (RRRP) Standard Supply Service Charge 0.2500 0.25 0.25 0.00% 0.25 0.00% 4000000 27,760.00 27,760.00 4000000 27,760.00 0.00% Debt Retirement Charge (DRC) 0.0069 0.0069 0.0069 0.00% TOLL - Off Peak 0.0800 2560000 204 800 00 0.0800 2560000 204 800 00 0.00% 0.0800 2560000 204 800 00 0.00% TOU - Mid Peak TOU - On Peak 720000 720000 87,840.00 115,920.00 0.1220 0.1610 720000 720000 87,840.00 115,920.00 0.00% 720000 720000 87,840.00 115,920.00 0.00% 0.1610 0.1610 Energy - RPP - Tier 1 Energy - RPP - Tier 2 0.0940 750 5 70.50 0.0940 750 \$ 70.50 0.00% 0.0940 750 5 70.50 0.00% 439.917.5 Total Bill on TOU (before Taxes) 563 737 25 572 071 70 2 120 30 0.37% 573 226 90 1 155 20 0.20% 73,285.84 637,023.10 0.37% 0.37% 74,519.50 647,746.40 0.20% 0.20% 0.20% Total Bill (including HST) Ontario Clean Energy Benefit Total Bill on TOU (including OCEB) 637,023.10 0.37% 646,441,02 647,746,40 Total Bill on RPP (before Taxes) 0.19% 13% 77,371.48 672,536.74 13% 78,454.96 681,954.66 275.64 2,395.94 0.35% 0.35% 13% 78 605 14 150.18 1,305.38 0.19% 0.19% 683 260 04 Total Bill (including HST) Ontario Clean Energy Benefit
Total Bill on RPP (including OCEB)

0.6200%

Loss Factor (%)

3.3500%

#### Appendix 2-W Bill Impacts

Customer Class: Unmetered Scattered Load

TOU / non-TOU: TOU

470 kWh 
May 1 - October 31 Consumption O November 1 - April 30 (Select this radio button for applications filed after Oct 31) kw Current Board-Approved 2016 Proposed Impact 2016 vs 2015 2017 Proposed Impact 2017 vs 2016 2018 Proposed Impact 2018 vs 2017 Rate Volume Charge Rate Volume Charge Rate Charge Rate Volume Charge Charge Unit (\$) (\$) (\$) (\$) \$ Change % Change (\$) (\$) \$ Change % Change (\$) \$ Change % Change Monthly Service Charge Monthly 4 43 4.43 4.42 4.42 0.01 -0.23% 4.60 4.60 0.18 4.07% 4.83 4.83 0.23 5.00% Smart Meter Rate Adder Distribution Volumetric Rate per kWh 0.0219 10.29 \$ 0.0219 10.29 0.00% \$ 0.0225 10.58 0.28 2.74% \$ 0.0234 470 \$ 11.00 0.42 4.00% Smart Meter Disposition Rider 470 \$ 470 9 470 470 S 470 -\$ 0.21 0.21 470 0.21 -100.00% 470 \$ LRAM & SSM Rate Rider per kWh 470 \$ -\$ 0.0004 470 \$ 470 \$ 470 470 470 \$ 470 \$ 470 470 \$ 470 \$ 470 470 470 \$ 470 \$ 470 \$ 470 \$ 470 \$ 470 \$ 470 \$ 470 470 \$ 470 \$ 470 9 470 470 \$ 470 \$ 470 470 470 Sub-Total A (excluding pass through) 14.72 14.51 0.22 -1.47% 15.18 0.67 4.61% 15.83 0.65 4.30% Disposition Rate Rider Class 1 470 \$ -\$ 0.0008 470 -\$ 0.40 470 \$ 0.40 -100.00% 470 \$ Deferral/Variance Account per kWh Disposition Rate Rider Class 2 470 \$ -\$ 0.0000 470 -\$ 0.02 0.02 470 \$ 0.02 -100.00% 470 \$ Deferral/Variance Account per kWh Disposition Rate Rider - Global 470 \$ 470 \$ 470 \$ 470 S Adjustment Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP 470 \$ -\$ 0.001F 470 -\$ 0.71 0.71 470 \$ 0.71 -100 00% 470 \$ 487 \$ Low Voltage Service Charge per kWh \$ 0.00006 487 0.03 \$ 0.00006 487 0.03 0.00% \$ 0.00006 487 0.03 0.00% 0.03 0.00% Line Losses on Cost of Power 0.1021 17 \$ 1.72 0.1021 16 \$ 1.61 0.11 -6.42% \$ 0.1021 16 1.61 0.00% \$ 0.1021 1.61 0.00% Smart Meter Entity Charge Sub-Total B - Distribut 16.47 15.02 1.45 -8.82% 16.81 1.79 11.95% \$ 17.47 0.65 3.88% (includes Sub-Total A) 0.00% 0.0070 3.41 \$ 0.0070 486 \$ 0.01 -0.22% \$ 0.0070 3 // 0.00% \$ 0.0070 487 ¢ 3.40 RTSR - Line and per kWh 0.0040 487 \$ 1.95 \$ 0.0040 486 \$ 1.94 0.00 -0.22% \$ 0.0040 486 \$ 1.94 0.00% \$ 0.0040 486 \$ 1.94 0.00% Transformation Connection Sub-Total C - Delivery 21.83 \$ 20.36 1.46 -6.71% \$ 22.16 1.79 8.81% \$ 22.81 0.65 2.95% (including Sub-Total B) per kWh 0.0044 \$ 0.0044 \$ 0.0044 \$ 0.0044 487 \$ 2.14 486 \$ 2.14 0.00 -0.22% 486 \$ 2.14 0.00% 486 \$ 2.14 0.00% Charge (WMSC) Rural and Remote Rate per kWh 0.0013 \$ 0.0013 \$ 0.0013 \$ 0.0013 487 \$ 0.63 486 \$ 0.63 0.00 -0.22% 486 \$ 0.63 0.00% 486 S 0.63 0.00% Protection (RRRP) 0.25 0.25 0.00% 0.25 0.00% 0.25 0.00% Standard Supply Service Charge Monthly 0.2500 0.2500 0.2500 0.2500 Debt Retirement Charge (DRC) 0.0069 3.26 0.0069 470 \$ 3.26 0.00% 0.0069 0.00% 0.0069 0.00% 3.26 TOU - Off Peak 0.0800 301 \$ 24.06 0.0800 301 \$ 24.06 0.00% 0.0800 301 \$ 24.06 0.00% 0.0800 301 \$ 85 \$ 24.06 0.00% 85 \$ 10.32 10.32 TOU - Mid Peak 10.32 85 \$ 0.00% 85 10.32 0.00% 0.00% 0.1220 0.1220 0.1220 0.1220 TOU - On Peak 0.1610 85 \$ 13.62 0.1610 85 \$ 470 \$ 13.62 0.00% 0.1610 85 \$ 13.62 0.00% 0.1610 85 \$ 470 \$ 13.62 0.00% 44.18 44.18 470 0.00% 0.00% 44.18 Energy - RPP - Tier 1 0.0940 470 \$ 0.0940 0.0940 44.18 0.00% 0.0940 nergy - RPP - Tier : 0.85% -1.93% 2.40% Total Bill on TOU (before Taxes) 76.12 74.65 1.47 76.44 1.79 77.09 0.65 13% 9.90 13% 9.70 0.19 -1.93% 13% 9.94 0.23 2.40% 13% 10.02 0.08 0.85% Total Bill (including HST) 1.66 0.74 86.01 84.35 -1.93% 86.38 2.03 2.40% 87.12 0.85% Ontario Clean Energy Benefit Total Bill on TOU (including OCEB) 86.01 84.35 -1.93% 2.03 0.85% 2.40% 87.12 Total Bill on RPP (before Taxes) 72.29 70.82 1.47 -2 03% 72.62 1 79 2.53% 73.27 0.65 0 90% -2.03% 13% 9.44 2.53% 13% HST 13% 9.40 13% 9.21 0.19 0.23 9.52 0.08 0.90% Total Bill (including HST) 81.69 80.03 1.66 -2.03% 82.06 2.03 2.53% 82.79 0.74 0.90% Ontario Clean Energy Benefit 1 66 2 03 2 53% 0.74 Total Bill on RPP (including OCEB) 81 69 80.03 -2.03% 82.06 82 79 0.90%

3.3500%

3.5800%

3.3500%

Loss Factor (%)

Appendix 2-W Bill Impacts

Customer Class: Unmetered Scattered Load

TOU / non-TOU: TOU

	Consumption		470	KW	May 1 - October	_														
				t Board-Ap				19 Propos			L	Impact 201	9 vs 2018		2020 Proposed				Impact 202	20 vs 2019
	Charge Unit		Rate (\$)	Volume	Charge (\$)		Rate (\$)	Volume		narge (\$)		\$ Change	% Change		Rate (\$)	Volume	Charge (\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$	4.43	1	\$ 4.43		5.03	1	\$	5.03	\$	0.20	4.14%		5.13	1	\$ 5.13	\$	0.10	1.99%
Smart Meter Rate Adder		1		1	\$ -			1	\$	-	\$	-				1	\$ -	\$		
					\$ -			1	\$	-	\$	-				1	\$ -	\$		
					\$ -			1	\$	-	\$	-				1	\$ -	\$		
					\$ -			1	\$	-	\$	-				1	\$ -	\$		
					\$ -			1	\$		\$					1	\$ -	\$		
Distribution Volumetric Rate	per kWh	\$	0.0219		\$ 10.29 \$	\$	0.0242	470		11.37	\$	0.38	3.42%	\$	0.0244	470	\$ 11.47	\$		0.83%
Smart Meter Disposition Rider					\$ -			470 470	\$	-	\$					470 470	\$ - \$ -	\$		
LRAM & SSM Rate Rider	per kWh	\$			\$ -			470	\$	-	\$					470	\$ -	\$		
					\$ -			470	\$	-	\$					470	\$ -	S S		
					\$ -			470			Š					470	\$ -	Š		
					\$ -			470			\$					470	\$ -	\$		
					\$ -			470			\$	-				470	\$ -	Š		
					\$ -			470		-	Š	-				470	\$ -	Š		
				470				470		-	\$	-				470	\$ -	\$		
Sub-Total A (excluding pass the	rough)				\$ 14.72				\$	16.40	\$	0.58	3.64%				\$ 16.60	\$	0.19	1.18%
Deferral/Variance Account	per kWh	\$	-																	
Disposition Rate Rider Class 1				470	\$ -			470	\$	-	\$					470	\$ -	\$	-	
Deferrel@ferieses Assesset																				
Deferral/Variance Account	per kWh			470	•			470	\$		s					470	s -	s		
Disposition Rate Rider Class 2				470	ъ -			470	Þ	-	٦	-				470	ъ -	9	-	
Deferral/Variance Account	per kWh																			
Disposition Rate Rider - Global	perkwii			470	¢ .			470	\$		s	_				470	s -	s	_	
Adjustment				470	Ψ -			470	Ψ	_	۳	-				470	Ψ -			
Deferral / Variance Accounts	per kWh																			
Balances (excluding Global	por krem			470	\$ -			470	\$	-	\$	-				470	\$ -	s	-	
Adj.) - NON-WMP																				
Low Voltage Service Charge	per kWh	\$	0.00006	487	\$ 0.03	5	0.00006	487	\$	0.03	\$	-	0.00%	\$	0.00006	487	\$ 0.03	\$	-	0.00%
Line Losses on Cost of Power		\$	0.1021	17	\$ 1.72	5	0.1021	16	\$	1.61	\$	-	0.00%	\$	0.1021	16	\$ 1.61	\$	-	0.00%
Smart Meter Entity Charge	Monthly	\$		1	\$ -	5	; -	1	\$	-	\$	-		\$		1	\$ -	\$	-	
Sub-Total B - Distribution					\$ 16.47				\$	18.04	\$	0.58	3.30%				\$ 18.24	- s	0.19	1.08%
(includes Sub-Total A)		_	0.0070	407	\$ 3.41		0.0070	400	\$	0.40	\$		0.00%		0.0070	400				0.00%
RTSR - Network RTSR - Line and	per kWh per kWh	\$	0.0070	487	\$ 3.41	\$	0.0070	486	\$	3.40	\$	-	0.00%	\$	0.0070	486	\$ 3.40	\$	-	0.00%
Transformation Connection	perkvvn	\$	0.0040	487	\$ 1.95	5	0.0040	486	\$	1.94	\$	-	0.00%	\$	0.0040	486	\$ 1.94	\$	-	0.00%
Sub-Total C - Delivery						-												1		
(including Sub-Total B)					\$ 21.83				\$	23.38	\$	0.58	2.53%				\$ 23.58	\$	0.19	0.83%
Wholesale Market Service	per kWh	\$	0.0044			5	0.0044	400		0.44	\$		0.000/	\$	0.0044	400		\$		0.000/
Charge (WMSC)	•			487	\$ 2.14			486	\$	2.14	5	-	0.00%			486	\$ 2.14	,	-	0.00%
Rural and Remote Rate	per kWh	\$	0.0013	487	\$ 0.63	5	0.0013	486	\$	0.63	s		0.00%	\$	0.0013	486	\$ 0.63	s		0.00%
Protection (RRRP)								400				-				400		1 1 .		
	Monthly	\$	0.2500		\$ 0.25	5		1	\$	0.25	\$	-	0.00%	\$	0.2500	1	\$ 0.25			0.00%
Debt Retirement Charge (DRC)		\$	0.0069		\$ 3.26	5		470		3.26	\$	-	0.00%	\$	0.0069	470	\$ 3.26			0.00%
TOU - Off Peak		\$	0.0800		\$ 24.06	5		301	\$	24.06	\$	-	0.00%	\$	0.0800	301	\$ 24.06			0.00%
TOU - Mid Peak		\$	0.1220	85		5		85		10.32	\$	-	0.00%	\$	0.1220	85	\$ 10.32			0.00%
TOU - On Peak		\$	0.1610	85 470	\$ 13.62 \$ 44.18	3		85 470		13.62 44.18	\$	- 1	0.00% 0.00%	\$	0.1610	85 470	\$ 13.62 \$ 44.18			0.00% 0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$	0.0940	470		3	0.0940	4/0	\$	44.10	\$		0.00%	\$	0.0940 0.1100	470	\$ 44.10	S		0.00%
Ellergy - RFF - Hel 2		ŷ	0.1100	Ů			0.1100	U	Ÿ		Ψ	_		ų.	0.1100	U	Ψ -	Ų		
Total Bill on TOU (before Taxes	s)				\$ 76.12				\$	77.67	\$	0.58	0.75%				\$ 77.86	. \$		0.25%
HST			13%		\$ 9.90		13%		\$	10.10	\$	0.07	0.75%		13%		\$ 10.12			0.25%
Total Bill (including HST)					\$ 86.01				\$	87.77	\$	0.65	0.75%				\$ 87.99		0.22	0.25%
Ontario Clean Energy Bene					\$ -				\$	-	\$	-					\$ -	\$	-	
Total Bill on TOU (including OC	EB)	_			\$ 86.01	_			\$	87.77	\$	0.65	0.75%	_			\$ 87.99	\$	0.22	0.25%
Total Bill on RPP (before Taxes	(;				\$ 72.29	· _			\$	73.85	\$	0.58	0.79%	_			\$ 74.04	\$	0.19	0.26%
HST	-	1	13%		\$ 9.40		13%	1	\$	9.60	\$	0.07	0.79%		13%		\$ 9.63			0.26%
Total Bill (including HST)		1			\$ 81.69			1	\$	83.45	\$	0.65	0.79%				\$ 83.66	\$	0.22	0.26%
Ontario Clean Energy Bene	efit 1	1			\$ -			1	\$	-	\$						\$ -	\$		
Total Bill on RPP (including OC					\$ 81.69				\$	83.45	\$	0.65	0.79%				\$ 83.66	\$	0.22	0.26%
														1						
Loss Factor (%)			3.5800%	1			3.3500%	1							3.3500%					
2000 . actor (70)		-	3.3000 /6	1		<u> </u>	0.0000/0	1							3.3300 /0	1				

#### Appendix 2-W Bill Impacts

Customer Class: Sentinel Lights

TOU / non-TOU: TOU

94 kWh May 1 - October 31 Concumption O November 1 - April 30 (Select this radio button for applications filed after Oct 31) 0.40 KW Impact 2016 vs 2015 2016 Proposed 2017 Proposed Impact 2017 vs 2016 2018 Proposed Impact 2018 vs 2017 Charge Rate Volume Charge Rate Volume Rate Volume Charge Rate Volume Charge Charge Unit (\$) (\$) (\$) (\$) \$ Change % Change (\$) (\$) \$ Change % Change (\$) \$ Change % Change Monthly Service Charge Monthly 2.62 2.62 2.98 0.36 13.74% 3.03 0.05 1.68% 3.23 6.60% Smart Meter Rate Adder Distribution Volumetric Rate per kW \$ 10.0361 4.01 \$ 11.3998 4.56 0.55 13.59% \$ 12.2748 4.91 0.35 7.68% \$ 13.8159 5.53 0.62 12.55% Smart Meter Disposition Rider LRAM & SSM Rate Rider per kW 94 \$ 94 \$ 94 94 94 \$ 94 \$ 94 \$ 94 \$ 94 94 94 94 94 \$ 94 \$ 94 \$ 94 \$ 94 \$ 94 94 Sub-Total A (excluding pass through) 6.63 7.54 0.91 13.65% 7.94 0.40 5.31% 8.76 0.82 10.28% Disposition Rate Rider Class 1 0.40 \$ -\$ 0.1879 0.40 -\$ 0.08 0.08 0.08 -100.00% Deferral/Variance Account per kW Disposition Rate Rider Class 2 0.40 \$ \$ 0.0039 0.40 \$ 0.00 0.00 0.00 -100.00% Deferral/Variance Account per kWh Disposition Rate Rider - Global 94 \$ 94 \$ Adjustment Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP -\$ 0.3354 0.40 -\$ 0.13 0.13 0.13 -100 00% 94 \$ Low Voltage Service Charge per kW \$ 0.01785 0.01 \$ 0.01877 0.01 0.00 5.15% \$ 0.01893 0.01 0.00 0.85% \$ 0.01898 0.01 0.00 0.26% Line Losses on Cost of Power 0.1021 0.34 0.1021 0.32 0.02 -6.42% \$ 0.1021 0.32 0.00% \$ 0.1021 0.32 0.00% Smart Meter Entity Charge Sub-Total B - Distributi 6.99 7.66 0.68 9.68% 8.27 0.61 7.93% \$ 9.09 0.82 9.87% (includes Sub-Total A) \$ 21/61 \$ 21/61 0.00% 2.146 0.86 0.86 0.00% 0.86 0.00% \$ 2,1461 0.86 RTSR - Line and per kW \$ 1.2058 0.4 \$ 0.48 \$ 1.2058 0.4 \$ 0.48 0.00% \$ 1.2058 0.4 \$ 0.48 0.00% \$ 1.2058 0.48 0.00% Transformation Connection Sub-Total C - Delivery \$ 8.33 \$ 9.00 0.68 8.12% \$ 9.61 0.61 6.75% \$ 10.43 0.82 8.50% (including Sub-Total B) per kWh 0.0044 \$ 0.0044 \$ 0.0044 \$ 0.0044 97 \$ 0.43 0.43 0.00 -0.22% 0.43 0.00% 97 \$ 0.43 0.00% Charge (WMSC) Rural and Remote Rate per kWh 0.0013 \$ 0.0013 \$ 0.0013 \$ 0.0013 0.13 97 \$ 0.13 0.00 -0.22% 0.13 0.00% 97 \$ 0.13 0.00% Protection (RRRP) 0.25 0.25 0.00% 0.25 0.00% 1 \$ 0.25 0.00% Standard Supply Service Charge Monthly 0.2500 0.2500 0.2500 0.2500 94 \$ 60 \$ 17 \$ Debt Retirement Charge (DRC) 0.0069 0.65 0.0069 0.65 0.00% 0.0069 0.00% 0.0069 0.65 0.00% 60 \$ 17 \$ TOU - Off Peak 0.0800 60 \$ 4 81 0.0800 4 81 0.00% 0.0800 4 81 0.00% 0.0800 60 \$ 4.81 0.00% 2.06 17 \$ TOU - Mid Peak 2.06 0.00% 2.06 0.00% 2.06 0.00% 0.1220 0.1220 0.1220 0.1220 TOU - On Peak 0.1610 2.72 0.1610 2.72 8.84 0.00% 0.1610 17 \$ 2.72 0.00% 0.1610 17 \$ 94 \$ 2.72 0.00% 8.84 0.00% 0.00% 0.00% Energy - RPP - Tier 1 0.0940 0.0940 0.0940 0.0940 8.84 nergy - RPP - Tier : 3.03% 3.95% 19.38 Total Bill on TOU (before Taxes) 20.06 0.67 3.48% 20.67 0.61 21.48 0.82 13% 2.52 13% 2.61 0.09 3.48% 13% 2.69 0.08 3.03% 13% 2.79 0.11 3.95% Total Bill (including HST) 21.90 22.67 0.76 3.48% 23.35 0.69 3.03% 24.28 0.92 3.95% Ontario Clean Energy Benefit Total Bill on TOU (including OCEB) 3.48% 3.03% 3.95% 22.67 Total Bill on RPP (before Taxes) 18.62 19.29 0.67 3.62% 19 90 0.61 3.15% 3.15% 20.72 0.82 4 10% 13% 2.51 3.62% 13% 13% HST 13% 2.42 0.09 2.59 0.08 2.69 0.11 4.10% Total Bill (including HST) 21.04 21.80 0.76 3.62% 22.49 0.69 3.15% 23.41 0.92 4.10% Ontario Clean Energy Benefit 0.76 3.62% 0.69 3 15% 0.92 Total Bill on RPP (including OCEB) 21 04 21 80 22 49 23 41 4.10% Loss Factor (%) 3.5800% 3.3500% 3.3500% 3.3500%

Appendix 2-W Bill Impacts

Customer Class: Sentinel Lights

TOU / non-TOU: TOU

			0.40 Curren	KW nt Board-Ap	proved			201	19 Propos	ed			mpact 201	9 vs 2018	1 г		202	0 Propos	ed		Ir	npact 202	20 vs 2019
		R	ate	Volume	Charge			Rate	Volume		Charge				1	Rate		Volume		harge			
	Charge Unit		\$)		(\$)			(\$)			(\$)		Change	% Change	1 L	(\$)				(\$)		Change	% Change
Monthly Service Charge	Monthly	\$	2.62	1	\$ 2.6	2		3.28	1	\$	3.28	\$	0.05	1.55%		3	3.18	1	\$	3.18	-\$	0.10	-3.05%
Smart Meter Rate Adder				1	\$ -				1	\$	-	\$	-					1	\$	-	\$	-	
				1 1	\$ - \$ -				1	\$	-	\$						1	\$	-	\$	-	
					\$ -				1	\$	-	\$						1	\$	-	\$	-	
				1	\$ -				1	\$	- 1	S							\$	- 1	Š	- :	
Distribution Volumetric Rate	per kW	\$ 1	0.0361	0	\$ 4.0		\$	14.7462	0	\$	5.90	Š	0.37	6.73%	9	14.9	859		\$	5.99	\$	0.10	1.63%
Smart Meter Disposition Rider	por KVV	•	0.0001	94	\$ -		*		94	\$	-	\$							\$		Š	-	
LRAM & SSM Rate Rider	per kW	s	-	0	\$ -				0	\$	-	\$						0	\$	-	\$	-	
	•	-		94	\$ -				94	\$	-	\$	-					94	\$	-	\$		
				94	\$ -				94	\$	-	\$	-					94	\$	-	\$	-	
				94	\$ -				94	\$	-	\$	-					94	\$	-	\$	-	
				94	\$ -				94	\$	-	\$	-					94	\$	-	\$	-	
				94	\$ -				94	\$	-	\$	-					94	\$	-	\$	-	
				94	\$ -				94	\$	-	\$	-					94	\$	-	\$	-	
0.1.7				94	\$ -				94	\$	9.18	\$	0.42	4.82%				94	\$	9.17	\$ -\$	0.00	-0.04%
Sub-Total A (excluding pass thr Deferral/Variance Account	per kW	s	-		\$ 0.0	2				Þ	9.16	Þ	0.42	4.0270	+ -				Ф	9.17	-\$	0.00	-0.04%
Disposition Rate Rider Class 1	perkee	Ŷ		0.40	\$ -				0	\$	_	s						0	\$		\$		
Dopositori Nate Nicer Olass I				00	•					*		~							Ψ		-		
Deferral/Variance Account	per kW																						
Disposition Rate Rider Class 2	por KVV			0.40	\$ -				94	\$	-	\$	-					94	\$	-	\$	-	
																					'		
Deferral/Variance Account	per kWh																						
Disposition Rate Rider - Global				94	\$ -				94	\$	-	\$	-					94	\$	-	\$	-	
Adjustment																							
Deferral / Variance Accounts	per kW																						
Balances (excluding Global				94	\$ -				94	\$	-	\$	-					94	\$	-	\$	-	
Adj.) - NON-WMP										١.													
Low Voltage Service Charge	per kW		.01785	0	\$ 0.0		\$	0.01899	0	\$	0.01	\$	0.00	0.05%		0.01		0	\$	0.01	\$	0.00	0.05%
Line Losses on Cost of Power		\$ 1	0.1021	3	\$ 0.3	1	\$	0.1021	3	\$	0.32	\$	-	0.00%			021	3	\$	0.32	\$	-	0.00%
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$	-	1	Ψ	+	\$	-	1	Ť		-			- 5	5		1		_	_		
(includes Sub-Total A)					\$ 6.9	)				\$	9.51	\$	0.42	4.65%					\$	9.50	-\$	0.00	-0.04%
RTSR - Network	per kW	s :	2.1461	0.4	\$ 0.8		\$	2.1461	0.4	\$	0.86	\$	-	0.00%		3 2.1	461	0.4	\$	0.86	S		0.00%
RTSR - Line and	•																						
Transformation Connection	per kW	\$	1.2058	0.4	\$ 0.4	3	\$	1.2058	0.4	\$	0.48	\$	-	0.00%	,	1.2	058	0.4	\$	0.48	\$	-	0.00%
Sub-Total C - Delivery					\$ 8.3	,				\$	10.85	\$	0.42	4.05%	1				\$	10.84	-\$	0.00	-0.04%
(including Sub-Total B)					φ 0.3	<u>'</u>				ð	10.65	*	0.42	4.05 /0					φ	10.04	-9	0.00	-0.04 /6
Wholesale Market Service	per kWh	\$	0.0044	97	\$ 0.4		\$	0.0044	97	\$	0.43	\$		0.00%		0.0	044	97	\$	0.43	\$		0.00%
Charge (WMSC)				0.	Ψ 0.1	1			-	_		1						-	*		1		
Rural and Remote Rate	per kWh	\$	0.0013	97	\$ 0.1	3	\$	0.0013	97	\$	0.13	\$	-	0.00%		0.0	013	97	\$	0.13	\$	-	0.00%
Protection (RRRP)						.					0.05			0.000/						0.05			0.000/
Standard Supply Service Charge	Monthly		0.2500	1	\$ 0.2		\$	0.2500	1	\$	0.25	\$		0.00%	3			1	\$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC) TOU - Off Peak			0.0069	94 60	\$ 0.6 \$ 4.8		\$	0.0069	94 60	\$	0.65 4.81	\$		0.00%	3				\$	0.65 4.81	\$		0.00%
TOU - Off Peak			0.0800		\$ 2.0		\$	0.0800	17	\$	2.06	\$		0.00%	3				\$	2.06	\$		0.00%
TOU - Mid Peak			0.1220		\$ 2.7		\$	0.1220	17	\$	2.72	\$		0.00%	9				\$	2.72	\$		0.00%
Energy - RPP - Tier 1			0.0940		\$ 8.8		\$	0.0940	94	\$	8.84	\$		0.00%					\$	8.84	\$		0.00%
Energy - RPP - Tier 2			0.1100				s	0.1100	0	Š	-	Š	-				100	0		-	Š	-	
		Ť					Ť								) 🗏								
Total Bill on TOU (before Taxes	)				\$ 19.3					\$	21.91	\$	0.42	1.96%					\$	21.90	-\$	0.00	-0.02%
HST			13%		\$ 2.5 \$ 21.9			13%		\$	2.85 24.75	\$	0.05 0.48	1.96% 1.96%			13%		\$	2.85 24.75	-\$ -\$	0.00	-0.02% -0.02%
Total Bill (including HST)	1					,					24.75	\$	0.40	1.90%					\$	24.75		0.00	-0.02%
Ontario Clean Energy Bene					\$ -					\$											\$		
Total Bill on TOU (including OC	EB)				\$ 21.9	_				\$	24.75	\$	0.48	1.96%					\$	24.75	-\$	0.00	-0.02%
Total Bill on RPP (before Taxes	)				\$ 18.6	?				\$	21.14	\$	0.42	2.04%	1 6				\$	21.14	-\$	0.00	-0.02%
HST	•		13%		\$ 2.4			13%		\$	2.75	\$	0.05	2.04%			13%		\$	2.75	-\$	0.00	-0.02%
Total Bill (including HST)			. , •		\$ 21.0	ļ				\$	23.89	\$	0.48	2.04%					\$	23.88	-\$	0.00	-0.02%
Ontario Clean Energy Bene	fit <sup>1</sup>				\$ -					\$	-	\$	-						\$	-	\$		
					\$ 21.0	L				s	23.89	S	0.48	2.04%	1				\$	23.88	-\$	0.00	-0.02%
Total Bill on RPP (including OCI																							

.

### Appendix 2-W Bill Impacts

Customer Class: Street Light

TOU / non-TOU: TOU

non-TOU: TOU

	Consumption			May 1 - October	31 O Nover	mber 1 - April 30 (S	elect this radio butt	on for applications f	lled after Oct 31)											
			KW nt Board-Appre	oved	2	016 Proposed		Impact 20	16 vs 2015	20	17 Propos	ed	Impact 20	017 vs 2016	2	018 Propose	d	Impact 20	18 vs 2017	201
		Rate	Volume	Charge	Rate	Volume	Charge			Rate	Volume				Rate	Volume	Charge			Rate
	Charge Unit	(\$)		(\$)	(\$)		(\$)	\$ Change		(\$)		(\$)	\$ Change	% Change	(\$)		(\$)	\$ Change	% Change	(\$)
Monthly Service Charge Smart Meter Rate Adder	Monthly	\$ 0.57	1 \$	0.57	0.75	1 \$	0.75	\$ 0.18	31.58%	0.80	1	\$ 0.80	\$ 0.05	6.67%	0.85	1 1	\$ 0.85	\$ 0.05	6.25%	0.89
Smart Weter Nate Adder			1 1 \$	-		1 \$	-	\$ -			1	\$ -	s -			1		\$ -		
			1 \$	-		1 \$	-	\$ -			1	\$ -	\$ -			1		\$ -		
			1 \$	-		1 \$	-	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		
			1 \$			1 \$		\$ -			1	\$ -	\$ -			1		\$ -		
Distribution Volumetric Rate	per kW	\$ 3.9997	1 \$	4.00	\$ 5.3171	1 \$	5.32	\$ 1.32	32.94%	\$ 5.6362	1	\$ 5.64	\$ 0.32	6.00%	\$ 5.9584		\$ 5.96	\$ 0.32	5.72%	\$ 6.2657
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kW	•	150 \$		- 0.2405	150 \$ 1 -\$		-\$ 0.24			150	\$ - \$ -	\$ 0.24	-100.00%		150 1		\$ - \$ -		
LRAM & SSM Rate Rider	perkvv	\$ -	150 \$	-	- 0.2405	150 \$		-\$ U.24			150	+	\$ 0.24	-100.00%		150		\$ -		
			150 \$	-		150 \$		\$ -			150		s -			150		\$ -		
			150 \$	-		150 \$	-	\$ -			150		\$ -			150		\$ -		
			150 \$	-		150 \$	-	\$ -				\$ -	\$ -			150		\$ -		
			150 \$	-		150 \$	-	\$ -			150	\$ -	\$ -			150		\$ -		
			150 \$	-		150 \$	-	\$ -			150	\$ -	\$ -			150		\$ -		
Sub-Total A (excluding pass the	b\		150 \$	4.57		150 \$	5.83	\$ 1.26	27.50%		150	\$ 6.44	\$ 0.61	10.46%		150	\$ 6.81	\$ 0.37	5.78%	
Deferral/Variance Account	per kW	s -	Φ	4.57		9	5.65	ş 1.20	27.50 /6			φ 0.44	\$ 0.01	10.40 /6			\$ 0.01	\$ 0.37	3.76 /6	
Disposition Rate Rider Class 1	porter	Ť	1 \$	-	- 0.29901	1 -\$	0.30	-\$ 0.30			1	\$ -	\$ 0.30	-100.00%		1	s -	\$ -		
Deferral/Variance Account	per kW											_	_				_	_		
Disposition Rate Rider Class 2			1.00 \$	-	-\$ 0.0259	1.00 -\$	0.03	-\$ 0.03			150	\$ -	\$ 0.03	-100.00%		150	\$ -	\$ -		
Deferral/Variance Account	per kWh																			
Disposition Rate Rider - Global	perkvvn		150 \$	_	\$ 0.0028	150 \$	0.42	\$ 0.42			150	\$ -	-\$ 0.42	-100.00%		150	s .	s -		
Adjustment			150 \$	-	Ψ 0.0020	130 \$	0.42	Ψ 0.42			130	Ψ -	Ψ 0.42	-100.0070		150	•	9		
Deferral / Variance Accounts	per kW																			
Balances (excluding Global	•		150 \$	-	-\$ 0.5338	1.00 -\$	0.53	-\$ 0.53			150	\$ -	\$ 0.53	-100.00%		150	\$ -	\$ -		
Adj.) - NON-WMP																				
Low Voltage Service Charge	per kW	\$ 0.01749		0.02	\$ 0.01916	1 \$		\$ 0.00		\$ 0.01933		\$ 0.02	\$ 0.00		\$ 0.01937		\$ 0.02	\$ 0.00	0.21%	\$ 0.01939
Line Losses on Cost of Power		\$ 0.1021	5 \$	0.55	\$ 0.1021	5 \$	0.51	-\$ 0.04	-6.42%	\$ 0.1021	5	\$ 0.51	\$ -	0.00%	\$ 0.1021	5	\$ 0.51	\$ -	0.00%	\$ 0.1021
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$ -	1 7	•	3 -	1 3	-	\$ -		\$ -	- '	\$ -	\$ -		\$ -		\$ -	\$ -		\$ -
(includes Sub-Total A)			\$	5.14		\$	5.92	\$ 0.79	15.31%			\$ 6.97	\$ 1.05	17.68%			\$ 7.34	\$ 0.37	5.34%	
RTSR - Network	per kW	\$ 2.1570	1 \$	2.16	\$ 2.1570	1 \$	2.16	\$ -	0.00%	\$ 2.1570	1	\$ 2.16	\$ -	0.00%	\$ 2.1570	1	\$ 2.16	\$ -	0.00%	\$ 2.1570
RTSR - Line and	per kW	\$ 1.2310	1 \$	1.23	\$ 1.2310	1 S	1.23	s -	0.00%	\$ 1.2310	- 1	\$ 1.23	s -	0.00%	\$ 1.2310	1	\$ 1.23	s -	0.00%	\$ 1.2310
Transformation Connection	porter	Ų 1.2010		1.20	Ų 1.2010	. •	1.20	Ψ	0.0070	Ų 1.2010		Ų 1.20	•	0.0070	Ų 1.2010		Ų 1.20	<u> </u>	0.0070	Ψ 1.2010
Sub-Total C - Delivery			\$	8.52		\$	9.31	\$ 0.79	9.22%			\$ 10.36	\$ 1.05	11.25%			\$ 10.73	\$ 0.37	3.59%	
(including Sub-Total B) Wholesale Market Service	per kWh	\$ 0.0044			\$ 0.0044					\$ 0.0044					\$ 0.0044					\$ 0.0044
Charge (WMSC)	porterni	0.0011	155 \$	0.68	0.0011	155 \$	0.68	-\$ 0.00	-0.22%	Q 0.0011	155	\$ 0.68	\$ -	0.00%	Q 0.0011	155	\$ 0.68	\$ -	0.00%	Ψ 0.0011
Rural and Remote Rate	per kWh	\$ 0.0013	155 \$	0.20	\$ 0.0013	155 \$	0.20	-\$ 0.00	-0.22%	\$ 0.0013	155	¢ 0.20	s -	0.00%	\$ 0.0013	155	e 0.20	s .	0.00%	\$ 0.0013
Protection (RRRP)				0.20							135		T			155		, ·		
Standard Supply Service Charge	Monthly	\$ 0.2500	1 \$	0.25	\$ 0.2500	1 \$	0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1		\$ -	0.00%	\$ 0.2500
Debt Retirement Charge (DRC)		\$ 0.0069 \$ 0.0800	150 \$ 96 \$	1.04 7.68	\$ 0.0069 \$ 0.0800	150 \$ 96 \$		\$ - \$ -	0.00%	\$ 0.0069 \$ 0.0800	150 96		\$ - \$ -	0.00%	\$ 0.0069 \$ 0.0800			\$ - \$ -	0.00%	\$ 0.0069
TOU - Off Peak TOU - Mid Peak		\$ 0.0800 \$ 0.1220	27 \$	3.29	\$ 0.0800 \$ 0.1220	27 \$		\$ -	0.00%	\$ 0.0800 \$ 0.1220			š -	0.00%	\$ 0.0800 \$ 0.1220			\$ -	0.00%	\$ 0.0800 \$ 0.1220
TOU - On Peak		\$ 0.1220	27 \$	4.35	\$ 0.1610	27 \$		\$ -	0.00%	\$ 0.1220	27	\$ 4.35	\$ -	0.00%	\$ 0.1610			\$ -	0.00%	\$ 0.1220
Energy - RPP - Tier 1		\$ 0.0940	150 \$		\$ 0.0940	150 \$	14.10	\$ -	0.00%	\$ 0.0940	150	\$ 14.10	\$ -	0.00%	\$ 0.0940	150	\$ 14.10	\$ -	0.00%	\$ 0.0940
Energy - RPP - Tier 2		\$ 0.1100	0 \$	-	\$ 0.1100	0 \$	-	\$ -		\$ 0.1100	0	\$ -	\$ -		\$ 0.1100	0	\$ -	\$ -		\$ 0.1100
Total Bill on TOU (before Taxes	3)		\$	26.02		s	26.81	\$ 0.78	3.01%			\$ 27.85	\$ 1.05	3.91%			\$ 28.22	\$ 0.37	1.34%	
HST	•	13%	6 \$	3.38	13%	\$	3.48	\$ 0.10	3.01%	13%		\$ 3.62	\$ 0.14	3.91%	13%		\$ 3.67	\$ 0.05	1.34%	13%
Total Bill (including HST)			\$	29.40		\$	30.29	\$ 0.89	3.01%			\$ 31.47	\$ 1.18	3.91%			\$ 31.89	\$ 0.42	1.34%	
Ontario Clean Energy Bene			\$	-		\$	-	\$ -				\$ -	\$ -				\$ -	\$ -		
Total Bill on TOU (including OC	EB)		\$	29.40		\$	30.29	\$ 0.89	3.01%			\$ 31.47	\$ 1.18	3.91%			\$ 31.89	\$ 0.42	1.34%	
Total Bill on RPP (before Taxes	;)		s	24.80		s	25.58	\$ 0.78	3.16%			\$ 26.63	\$ 1.05	4.09%			\$ 27.00	\$ 0.37	1.40%	
HST		13%	6 \$	3.22	13%	\$	3.33	\$ 0.10	3.16%	13%		\$ 3.46	\$ 0.14	4.09%	13%		\$ 3.51	\$ 0.05	1.40%	13%
Total Bill (including HST)			\$	28.02		\$	28.91	\$ 0.89	3.16%			\$ 30.09	\$ 1.18	4.09%			\$ 30.51	\$ 0.42	1.40%	
Ontario Clean Energy Bene			\$	-		\$	-	\$ -				\$ -	\$ -				\$ -	\$ -		
Total Bill on RPP (including OC	EB)		\$	28.02		\$	28.91	\$ 0.89	3.16%			\$ 30.09	\$ 1.18	4.09%			\$ 30.51	\$ 0.42	1.40%	
Loss Factor (%)		3.5800%	6		3.3500%					3.3500%	]				3.3500%	5				3.3500%

Volume

Charge

Rate

#### Appendix 2-W Bill Impacts

Customer Class: Street Light

TOU / non-TOU: TOU

150 kWh May 1 - October Current Board-Approved 19 Proposed Impact 2019 vs 2018 Charge Charge Rate Volume Volume Charge Unit (\$) (\$) (\$) \$ Change % Change 4.71% Monthly Service Charge Monthly 0.57 0.57 0.89 Smart Meter Rate Adder 1 \$ 1 \$ 150 \$ Distribution Volumetric Rate per kW \$ 3.9997 4.00 6.27 0.31 5.16% 150 \$ Smart Meter Disposition Rider LRAM & SSM Rate Rider per kW 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ Sub-Total A (excluding pass through) 4.57 7.16 0.35 5.10% Deferral/Variance Account Disposition Rate Rider Class 1 Deferral/Variance Account per kW Disposition Rate Rider Class 2 1.00 \$ 150 \$ Deferral/Variance Account per kWh Disposition Rate Rider - Global 150 \$ 150 \$ Adjustment Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP 150 \$ 150 \$ Low Voltage Service Charge \$ 0.01749 0.02 0.02 0.00 0.10% Line Losses on Cost of Power 0.1021 0.55 0.51 0.00% Smart Meter Entity Charge Sub-Total B - Distribution 5.14 7.69 0.35 4.73% (includes Sub-Total A) RTSR - Network \$ 2.1570 0.00% 2.16 2.16 RTSR - Line and per kW \$ 1.2310 1.23 1.23 0.00% Transformation Connection Sub-Total C - Delivery 8.52 \$ 11.08 0.35 3.24% (including Sub-Total B) per kWh \$ 0.0044 155 \$ 0.68 155 \$ 0.68 0.00% Charge (WMSC) Rural and Remote Rate per kWh 0.0013 155 \$ 0.00% 155 \$ 0.20 0.20 Protection (RRRP) 0.25 0.00% 0.25 Standard Supply Service Charge Monthly 0.2500 Debt Retirement Charge (DRC) 0.0069 1.04 1.04 0.00% 96 \$ 27 \$ 27 \$ 150 \$ TOU - Off Peak TOU - Mid Peak 0.0800 0.1220 96 \$ 27 \$ 7 68 0.00% 3.29 3.29 0.00% TOU - On Peak 0.1610 27 \$ 4.35 14.10 4.35 14.10 0.00% 150 \$ Energy - RPP - Tier 1 0.0940 Energy - RPP - Tier 2 1.23% Total Bill on TOU (before Taxes) 26.02 0.35 28,57 1.23% 13% 3.38 3.71 0.05

29.40

24.80

3.22

28.02

28 02

13%

32.29

32.29

27.35

3.56

30.91

30 91

0.39

0.35

0.05

0.39

0.39

1.23%

1.29%

1.29%

1.29%

1.29%

(\$)			(\$)			Change	% Change
0.91	1	\$	0.91		\$	0.02	2.25%
	1	\$	-		\$	-	
	1	\$	-		\$		
	1	\$	-		\$		
	1	\$	-		\$	-	
	1	\$	-		\$		
\$ 6.4332	1	\$	6.43		\$	0.17	2.67%
	150	\$	-		\$	-	
	1	\$	-		\$	-	
	150	\$	-		\$	-	
	150	\$	-		\$	-	
	150	\$	-		\$		
	150	\$	-		\$	-	
	150	\$	-		\$	-	
	150	\$	-		\$	-	
	150	\$	7.24		\$	0.40	2 620/
		Þ	7.34		Þ	0.19	2.62%
	1	\$			\$		
	-	*			*		
	150	\$			\$		
	150	\$	-		\$		
	150	\$	-		\$		
\$ 0.01940	1	\$	0.02		\$	0.00	0.05%
\$ 0.1021	5	\$	0.51		\$	-	0.00%
\$	1	\$			\$		
		\$	7.88		\$	0.19	2.44%
\$ 2.1570	1	\$	2.16		\$	-	0.00%
\$ 1.2310	1	\$	1.23		\$	-	0.00%
		\$	11.26		\$	0.19	1.69%
\$ 0.0044	455	•	0.00		^		0.000/
	155	\$	0.68		\$	-	0.00%
\$ 0.0013	155	s	0.20		s		0.00%
			0.20		Ф		0.00%
\$ 0.2500	1	\$	0.25		\$		0.00%
\$ 0.0069	150	\$	1.04		\$	-	0.00%
\$ 0.0800	96	\$	7.68		\$		0.00%
\$ 0.1220	27	\$	3.29		\$	-	0.00%
\$ 0.1610	27	\$	4.35		\$	-	0.00%
\$ 0.0940	150	\$	14.10		\$	-	0.00%
\$ 0.1100	0	\$	-	_	\$		
		\$	28.76		\$	0.19	0.66%
13%		\$	3.74		\$	0.02	0.66%
		\$	32.50		\$	0.21	0.66%
		\$			\$	100	
		\$	32.50		\$	0.21	0.66%
		\$	27.54		\$	0.19	0.69%
13%		\$	3.58		\$	0.02	0.69%
		\$	31.12		\$	0.21	0.69%
		\$	-		\$		
		\$	31.12		\$	0.21	0.69%

Impact 2020 vs 2019

3.5800% Loss Factor (%)

3.3500%

Total Bill (including HST)

Total Bill on RPP (before Taxes)

Total Bill (including HST)

HST

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

Ontario Clean Energy Benefit 1

Total Bill on RPP (including OCEB)

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2016

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

EB-2015-0004

## RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triple or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

Standard Supply Service - Administrative Charge (if applicable)

Service Charge Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018 Distribution Volumetric Rate Low Voltage Service Rate Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts - NON WMP - effective until December 31, 2016	\$ \$ \$/kWh \$/kWh \$/kWh \$/kWh \$/kWh	12.96 0.79 0.0193 0.00007 0.0076 0.0047 (0.00002) (0.000826) (0.001509)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2016  Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2016 - Applicable only for Non-RPP Customers	\$	0.32
	\$/kWh	0.00281
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge Ontario Electricity Support Program Charge (OESP)	\$/kWh \$/kWh \$/kWh	0.0036 0.0013 0.0011

\$

0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2016

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

EB-2015-0004

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

### **APPLICATION**

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

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

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

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

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

Service Charge	\$	17.23
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0216
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016	\$/kWh	0.00023
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016	\$/kWh	(0.000840)
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kWh	(0.001509)
	• " • • "	
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2016  Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2016 - Applicable only for Non-RPP Customers	\$/kWh	0.00007
NUIPACE CUSIONIEIS	\$/kWh	0.00281

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2016

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

EB-2015-0004

## **GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION**

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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

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

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

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

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

Ontario Electricity Support Program Charge (OESP)

Standard Supply Service - Administrative Charge (if applicable)

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.0706
Low Voltage Service Rate	\$/kW	0.02526
Retail Transmission Rate - Network Service Rate	\$/kW	2.8608
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8267
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016	\$/kW	(0.07711)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016	\$/kW	(0.355415)
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kW	(0.634536)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2016 Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2016 - Applicable only for	\$/kW	(0.0290)
Non-RPP Customers		
	\$/kWh	0.00281
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013

\$/kWh

0.0011

0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2016

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

EB-2015-0004

## **GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION**

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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

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

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

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

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

Service Charge Distribution Volumetric Rate Low Voltage Service Rate Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$ \$/kW \$/kW \$/kW	4,193.93 3.6541 0.02700 2.9704 1.9522
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kW \$/kW \$/kW	(0.07711) (0.395098) (0.705383)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2016  Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2016 - Applicable only for Non-RPP Customers	\$/kW \$/kWh	(0.03435)
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge Ontario Electricity Support Program Charge (OESP) Standard Supply Service - Administrative Charge (if applicable)	\$/kWh \$/kWh \$/kWh \$	0.0036 0.0013 0.0011 0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2016

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

EB-2015-0004

## LARGE USE SERVICE CLASSIFICATION

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

### **APPLICATION**

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

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	3.4742
Low Voltage Service Rate	\$/kW	0.03040
Retail Transmission Rate - Network Service Rate	\$/kW	3.2927
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1984
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016	\$/kW	(0.07711)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016	\$/kW	(0.467580)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016	\$/kW	(0.834788)
Tate Note for Disposition of Defenda variance Accounts NON Will Checking until December 51, 2010	ψ/ Κνν	(0.004700)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2016  Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2016 - Applicable only for	\$/kW	(0.04082)
Non-RPP Customers		
	\$/kWh	0.00281
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate	Φ/k/\//b	0.0036
Rural Rate Protection Charge	\$/kWh \$/kWh	0.0036
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.0011

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2016

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

EB-2015-0004

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

### **APPLICATION**

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

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

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

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

Service Charge (per connection)	\$	4.42
Distribution Volumetric Rate	\$/kWh	0.0219
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016	\$/kWh	(0.00044)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016	\$/kWh	(0.000845)
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kWh	(0.001509)

Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2016 \$/kWh (0.00004)

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2016

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

EB-2015-0004

## STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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

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

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

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

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

Service Charge	\$	126.36
General Service 50 to 1,4999 kW customer	\$/kW	1.6865
General Service 1,500 to 4,999 kW customer	\$/kW	1.5469
General Service Large User kW customer	\$/kW	1.7166

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0004

## SENTINEL LIGHTING SERVICE CLASSIFICATION

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

### **APPLICATION**

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

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

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

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

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

Service Charge (per connection)	\$	2.98
Distribution Volumetric Rate	\$/kW	11.3998
Low Voltage Service Rate	\$/kW	0.01877
Retail Transmission Rate - Network Service Rate	\$/kW	2.1118
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3570

Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016	\$/kW	(0.187879)
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kW	(0.335428)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2016	\$/kW	0.00393

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2016

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

EB-2015-0004

0.0011

0.25

\$/kWh

\$

## STREET LIGHTING SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

Ontario Electricity Support Program Charge (OESP)

Standard Supply Service - Administrative Charge (if applicable)

Service Charge (per connection)	\$	0.75
Distribution Volumetric Rate	\$/kW	5.3171
Low Voltage Service Rate	\$/kW	0.01916
Retail Transmission Rate - Network Service Rate	\$/kW	2.1225
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3853

Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kW \$/kW \$/kW	(0.24051) (0.299010) (0.533834)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2016  Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2016 - Applicable only for Non-RPP Customers	\$/kW	(0.02585)
NUII-RFF Cusioniels	\$/kWh	0.00281
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge	\$/kWh \$/kWh	0.0036 0.0013

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2016

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

EB-2015-0004

## Micro-FIT and Micro-Net-Metering SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

Service Charge \$ 18.00

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0004

## FIT SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

Service Charge \$ 119.00

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2016

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

EB-2015-0004

## HCI, RESOP, Other Energy Resource SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's or Independent Electricity System Operator's HCI, RESOP and Other Energy Resource programs and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

Service Charge \$ 259.00

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2016

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

EB-2015-0004

157.00

## **ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

## SPECIFIC SERVICE CHARGES

#### **APPLICATION**

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

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

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

### **Customer Administration**

Arrears certificate  Duplicate Invoices for previous billing  Special Billing Service Per Hour (Min 1 hour, 15 min incremental billing thereafter)  Credit Reference/credit check (plus credit agency costs)  Unprocessed Payment Charge (plus bank charges)  Account set up charge/change of occupancy charge (plus credit agency costs if applicable)  Disconnect/Reconnect at Meter - Regular Hours (Under Account Administration - New Account)  Disconnect/Reconnect at Meter - After Regular Hours (Under Account Administration - New Account)  Interval Meter - Field Reading  High Bill Investigation - If Billing is Correct	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	15.00 15.00 95.00 15.00 15.00 30.00 65.00 185.00 347.00 213.00
Non-Payment of Account		
Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$ \$ \$ \$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Other		
Temporary Service – Install & remove – overhead – no transformer	\$	797.00
Temporary Service – Install & remove – underground – no transformer	\$	1,156.00
Temporary Service – Install & remove – overhead – with transformer	\$ \$ \$	2,840.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	57.00
Dry core transformer distribution charge		Per Attached Table
Energy Resource Facility Administration Charge - Without Account Set Up (One Time)	\$	127.00

Energy Resource Facility Administration Charge - With Account Set Up (One Time)

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2016

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

EB-2015-0004

## RETAIL SERVICE CHARGES (if applicable)

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	117.00
Monthly Fixed Charge, per retailer	\$	24.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.6000
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.3500
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.3500)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.30
Processing fee, per request, applied to the requesting party	\$	0.60
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

## **LOSS FACTORS**

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0335
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0164
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0232
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0062

## DRAFT - TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2016

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

EB-2015-0004

## **Dry Core Transformer Charges**

\$		Cost of Energy and Wholesale Market per kWh**		Total Monthly cost of power			Cost of Distribution per kW		otal
	5.0613	\$	0.1201			\$	3.7330		
)   \$	0.81	\$	10.92	\$	11.73	\$	0.60	\$	12.33
0 \$	1.08	\$	14.56	\$	15.64	\$	0.80	\$	16.44
0 \$	1.38	\$	18.31	\$	19.70	\$	1.02	\$	20.72
-	1.84	\$	25.24	\$	27.09	\$	1.36	\$	28.45
	2.22	\$	29.35	\$	31.57	\$	1.64	\$	33.21
	2.94	\$	38.62	\$	41.57	\$	2.17	\$	43.74
			47.90	\$	51.56	*	2.70	\$	54.26
	3.92	\$	51.27	\$	55.19	\$	2.89	\$	58.08
	4.21	\$	55.10	\$	59.31	\$	3.10	\$	62.42
0   \$	4.50	\$	58.93	\$	63.43	\$	3.32	\$	66.75
	0.65	\$	8.98	\$	9.63	\$	0.48	\$	10.11
	1.63	\$	21.84	\$	23.46		-		24.66
0 \$	2.17	\$	29.12	\$	31.28	\$	1.60	\$	32.88
-	3.20	\$	43.44	\$	46.64	\$	2.36	\$	49.00
				\$	55.18			\$	58.04
				\$	70.25			\$	73.83
			-	•					89.94
0   \$	11.17	\$	166.75	\$	177.92	\$	8.24	\$	186.16
	14.64	\$	211.36	\$ 2	226.00	\$	10.80	\$ 2	236.80
	16.43	\$	238.84	\$ 2	255.27	\$	12.12	\$ 2	267.38
	21.96	\$	317.04			\$	16.20	*	355.19
	26.19	\$	379.74			\$	19.32		425.25
	31.45	\$	456.77				23.20		511.42
	37.09	\$	540.38	\$ :	577.47	\$	27.35		604.82
	45.55 52.33	\$ \$	665.79 769 13			\$ \$	33.59 38.59		744.93 860.05
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No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

Average load factor = 0.46 average loss factor = 0.2489

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2015-0004

## RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triple or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

Rural Rate Protection Charge

Ontario Electricity Support Program Charge (OESP)

Standard Supply Service - Administrative Charge (if applicable)

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

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

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

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

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

Service Charge	\$	16.58
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0151
Low Voltage Service Rate	\$/kWh	0.00007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0036

\$/kWh

\$/kWh

0.0013

0.0011

0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2017

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

EB-2015-0004

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

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

#### **APPLICATION**

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

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

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

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

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

Service Charge	\$	17.87
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0227
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2017

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

EB-2015-0004

## **GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION**

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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

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

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

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

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

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.3174
Low Voltage Service Rate	\$/kW	0.02549
Retail Transmission Rate - Network Service Rate	\$/kW	2.8608
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8267

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2017

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

EB-2015-0004

## **GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION**

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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

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

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

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

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

Service Charge	\$	4,193.93
Distribution Volumetric Rate	\$/kW	3.9103
Low Voltage Service Rate	\$/kW	0.02724
Retail Transmission Rate - Network Service Rate	\$/kW	2.9704
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9522

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2017

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

EB-2015-0004

## LARGE USE SERVICE CLASSIFICATION

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

## **APPLICATION**

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

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

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

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

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

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	3.7128
Low Voltage Service Rate	\$/kW	0.03067
Retail Transmission Rate - Network Service Rate	\$/kW	3.2927
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1984

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2017

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

EB-2015-0004

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

### **APPLICATION**

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

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

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

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

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

Service Charge (per connection)	\$	4.60
Distribution Volumetric Rate	\$/kWh	0.0225
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2017

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

EB-2015-0004

## STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

Service Charge	\$	132.20
General Service 50 to 1,4999 kW customer	\$/kW	1.7646
General Service 1,500 to 4,999 kW customer	\$/kW	1.6185
General Service Large User kW customer	\$/kW	1.7961

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2015-0004

## SENTINEL LIGHTING SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

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

Service Charge (per connection)	\$	3.03
Distribution Volumetric Rate	\$/kW	12.2748
Low Voltage Service Rate	\$/kW	0.01893
Retail Transmission Rate - Network Service Rate	\$/kW	2.1118
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3570

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2017

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

EB-2015-0004

## STREET LIGHTING SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

Service Charge (per connection)	\$	0.80
Distribution Volumetric Rate	\$/kW	5.6362
Low Voltage Service Rate	\$/kW	0.01933
Retail Transmission Rate - Network Service Rate	\$/kW	2.1225
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3853

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2017

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

EB-2015-0004

## Micro-FIT and Micro-Net-Metering SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

Service Charge \$ 18.00

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2017

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

EB-2015-0004

## FIT SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

Service Charge \$ 121.00

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2017

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

EB-2015-0004

## HCI, RESOP, Other Energy Resource SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's or Independent Electricity System Operator's HCI, RESOP and Other Energy Resource programs and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

Service Charge \$ 264.00

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2017

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

EB-2015-0004

## **ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

## SPECIFIC SERVICE CHARGES

## **APPLICATION**

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

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### **Customer Administration**

Arrears certificate Duplicate Invoices for previous billing Special Billing Service Per Hour (Min 1 hour, 15 min incremental billing thereafter) Credit Reference/credit check (plus credit agency costs) Unprocessed Payment Charge (plus bank charges) Account set up charge/change of occupancy charge (plus credit agency costs if applicable) Disconnect/Reconnect at Meter - Regular Hours (Under Account Administration - New Account) Disconnect/Reconnect at Meter - After Regular Hours (Under Account Administration - New Account) Interval Meter - Field Reading High Bill Investigation - If Billing is Correct	<i>\$</i>	15.00 15.00 97.00 15.00 15.00 30.00 65.00 185.00 355.00 218.00
Non-Payment of Account		
Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection		30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$ \$ \$ \$ \$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Other		
Temporary Service – Install & remove – overhead – no transformer	\$	813.00
Temporary Service – Install & remove – underground – no transformer	\$ \$ \$	1,180.00
Temporary Service – Install & remove – overhead – with transformer	\$	2,900.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	57.00
Dry core transformer distribution charge		Per Attached Table
Energy Resource Facility Administration Charge - Without Account Set Up (One Time)	\$	130.00
Energy Resource Facility Administration Charge - With Account Set Up (One Time)	\$	160.00

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2015-0004

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	122.00
Monthly Fixed Charge, per retailer	\$	25.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.6000
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.3500
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.3500)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.30
Processing fee, per request, applied to the requesting party	\$	0.60
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

### LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0335
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0164
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0232
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0062

## DRAFT - TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2017

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

EB-2015-0004

#### **Dry Core Transformer Charges**

Transformers	No Load Loss (W)	Load Loss (W)	Tran	cost of smission d LV per kW	En W Ma	Cost of ergy and holesale arket per kWh**	M C	Total onthly ost of ower	Dis	Cost of stribution oer kW	1	Γotal
Rates			\$	5.0613	\$	0.1201			\$	3.9802		
25 KVA 1 PH, 1.2kV BIL	150	900	\$	0.81	\$	10.92	\$	11.73	\$	0.64	\$	12.37
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$	1.08	\$	14.56	\$	15.64	\$	0.85	\$	16.50
50 KVA 1 PH, 1.2kV BIL	250	1600	\$	1.38	\$	18.31	\$	19.70	\$	1.09	\$	20.78
75 KVA 1 PH, 1.2kV BIL	350	1900	\$	1.84	\$	25.24	\$	27.09	\$	1.45	\$	28.54
100 KVA 1 PH, 1.2kV BIL	400	2600	\$	2.22	\$	29.35	\$	31.57	\$	1.75	\$	33.32
150 KVA 1 PH, 1.2kV BIL	525	3500	\$	2.94	\$	38.62	\$	41.57	\$	2.31	\$	43.88
167 KVA 1 PH, 1.2kV BIL	650	4400	\$	3.66	\$	47.90	\$	51.56	\$	2.88	\$	54.44
200 KVA 1 PH, 1.2kV BIL	696	4700	\$	3.92	\$	51.27	\$	55.19	\$	3.08	\$	58.27
225 KVA 1 PH, 1.2kV BIL	748	5050	\$	4.21	\$	55.10	\$	59.31	\$	3.31	\$	62.62
250 KVA 1 PH, 1.2kV BIL	800	5400	\$	4.50	\$	58.93	\$	63.43	\$	3.54	\$	66.97
*15 KVA 3 PH, 1.2kV BIL	125	650	\$	0.65	\$	8.98	\$	9.63	\$	0.51	\$	10.14
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$	1.63	\$	21.84	\$	23.46	\$	1.28	\$	24.74
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$	2.17	\$	29.12	\$	31.28	\$	1.71	\$	32.99
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$	3.20	\$	43.44	\$	46.64	\$	2.52	\$	49.16
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$	3.88	\$	51.30	\$	55.18	\$	3.05	\$	58.23
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$	4.85	\$	65.39	\$	70.25	\$	3.82	\$	74.06
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$	5.88	\$	79.72		85.60	\$	4.63	\$	90.23
*500 KVA 3 PH, 95kV BIL	2400	7600	\$	11.17	\$	166.75	\$	177.92	\$	8.78	\$	186.70
*750 KVA 3 PH, 95kV BIL	3000	12000	\$	14.64	\$	211.36	\$	226.00	\$	11.51	\$	237.51
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$	16.43	\$	238.84	\$	255.27	\$	12.92	\$	268.19
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$	21.96	\$	317.04	\$	339.00	\$	17.27	\$	356.27
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$	26.19	\$	379.74	\$	405.93	\$	20.60	\$	426.53
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$	31.45	\$	456.77	\$	488.22	\$	24.73	\$	512.95
*3000 KVA 3PH, 95kV BIL	7700	29000	\$	37.09	\$	540.38	\$	577.47	\$	29.17	\$	606.63
*3750 KVA 3PH, 95kV BIL	9500	35000	\$	45.55	\$	665.79		711.34	\$	35.82		747.16
*5000 KVA 3PH, 95kV BIL	11000	39000	\$	52.33	\$	769.13	\$	821.46	\$	41.15	\$	862.61

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

Average load factor = 0.46 average loss factor = 0.2489

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2018

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

EB-2015-0004

#### RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triple or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

Service Charge	\$	20.47
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0105
Low Voltage Service Rate	\$/kWh	0.00007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2018

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

EB-2015-0004

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

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

#### **APPLICATION**

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

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

\$	18.57
\$	0.79
\$/kWh	0.0238
\$/kWh	0.00006
\$/kWh	0.0069
\$/kWh	0.0045
	\$/kWh \$/kWh

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2018

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

EB-2015-0004

### **GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION**

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.5762
Low Voltage Service Rate	\$/kW	0.02555
Retail Transmission Rate - Network Service Rate	\$/kW	2.8608
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8267

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2018

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

EB-2015-0004

### **GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION**

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

Service Charge	\$	4,193.93
Distribution Volumetric Rate	\$/kW	4.1739
Low Voltage Service Rate	\$/kW	0.02730
Retail Transmission Rate - Network Service Rate	\$/kW	2.9704
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9522

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2018

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

EB-2015-0004

#### LARGE USE SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	3.9621
Low Voltage Service Rate	\$/kW	0.03074
Retail Transmission Rate - Network Service Rate	\$/kW	3.2927
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1984

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2018

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

EB-2015-0004

#### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

Service Charge (per connection)	\$	4.83
Distribution Volumetric Rate	\$/kWh	0.0234
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

0.0036
0.0013
0.0011
0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2018

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

EB-2015-0004

#### STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

\$	138.30
\$/kW	1.8460
\$/kW	1.6932
\$/kW	1.8790
	\$/kW

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2018

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

EB-2015-0004

#### SENTINEL LIGHTING SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

Service Charge (per connection)	\$	3.23
Distribution Volumetric Rate	\$/kW	13.8159
Low Voltage Service Rate	\$/kW	0.01898
Retail Transmission Rate - Network Service Rate	\$/kW	2.1118
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3570

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2018

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

EB-2015-0004

#### STREET LIGHTING SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

Service Charge (per connection)	\$	0.85
Distribution Volumetric Rate	\$/kW	5.9584
Low Voltage Service Rate	\$/kW	0.01937
Retail Transmission Rate - Network Service Rate	\$/kW	2.1225
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3853

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2018

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

EB-2015-0004

## Micro-FIT and Micro-Net-Metering SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

Service Charge \$ 19.00

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2018

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

EB-2015-0004

#### FIT SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

Service Charge \$ 124.00

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2015-0004

## HCI, RESOP, Other Energy Resource SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's or Independent Electricity System Operator's HCI, RESOP and Other Energy Resource programs and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

Service Charge \$ 270.00

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2018

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

EB-2015-0004

15.00

\$

#### **ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

#### SPECIFIC SERVICE CHARGES

#### **APPLICATION**

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

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

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#### **Customer Administration**

Arrears certificate

Arrears certificate	Ψ	13.00
Duplicate Invoices for previous billing	\$	15.00
Special Billing Service Per Hour (Min 1 hour, 15 min incremental billing thereafter)	\$	100.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Unprocessed Payment Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)		30.00
Disconnect/Reconnect at Meter - Regular Hours (Under Account Administration - New Account)	\$	65.00
Disconnect/Reconnect at Meter - After Regular Hours (Under Account Administration - New Account)	\$	185.00
Interval Meter - Field Reading	\$	362.00
High Bill Investigation - If Billing is Correct	\$ \$ \$ \$ \$ \$	222.00
	•	
Non-Payment of Account		
Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$ \$ \$ \$ \$	415.00
Other	•	
Temporary Service – Install & remove – overhead – no transformer	\$	830.00
Temporary Service – Install & remove – underground – no transformer	\$ \$ \$	1,205.00
Temporary Service – Install & remove – overhead – with transformer	\$	2,961.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	58.00
Dry core transformer distribution charge	*	Per Attached Table
Energy Resource Facility Administration Charge - Without Account Set Up (One Time)	\$	133.00
Energy Resource Facility Administration Charge - With Account Set Up (One Time)	\$	163.00
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## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2018

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

EB-2015-0004

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	129.00
Monthly Fixed Charge, per retailer	\$	26.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.6500
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.4000
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.4000)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.30
Processing fee, per request, applied to the requesting party	\$	0.65
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

### LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0335
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0164
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0232
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0062

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## DRAFT - TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2018

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

EB-2015-0004

#### **Dry Core Transformer Charges**

Transformers	No Load Loss (W)	Load Loss (W)	Cost of ansmission d LV per kW	Eı W	Cost of nergy and Vholesale larket per kWh**	M <sub>C</sub>	Total onthly ost of ower	Dis	Cost of stribution per kW		Γotal
Rates			\$ 5.0613	\$				\$	4.2374		
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.81	\$		\$		\$	0.68	\$	
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.08			\$	15.64	\$	0.91	\$	16.55
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.38			\$	19.70	\$	1.16	\$	20.85
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.84	\$		\$	27.09	\$	1.54	\$	28.63
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.22	\$		\$	31.57	\$	1.86	\$	33.43
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 2.94	\$		\$	41.57	\$	2.46	\$	44.03
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.66	\$		\$	51.56	\$	3.06	\$	54.62
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 3.92	\$		\$	55.19	\$	3.28	\$	58.47
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.21	\$	55.10	\$	59.31	\$	3.52	\$	62.84
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.50	\$	58.93	\$	63.43	\$	3.77	\$	67.20
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.65	\$		\$	9.63	\$	0.54	\$	10.18
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.63	\$	21.84	\$	23.46	\$	1.36	\$	24.83
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.17	\$	29.12	\$	31.28	\$	1.82	\$	33.10
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.20	\$	43.44	\$	46.64	\$	2.68	\$	49.32
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 3.88	\$	51.30	\$	55.18	\$	3.25	\$	58.43
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 4.85	\$	65.39	\$	70.25	\$	4.06	\$	74.31
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 5.88	\$	79.72	\$	85.60	\$	4.93	\$	90.53
*500 KVA 3 PH, 95kV BIL	2400	7600	\$ 11.17	\$	166.75	\$	177.92	\$	9.35	\$	187.27
*750 KVA 3 PH, 95kV BIL	3000	12000	\$ 14.64	\$	211.36	\$	226.00	\$	12.26	\$	238.25
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 16.43	\$	238.84	\$	255.27	\$	13.76	- +	269.02
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 21.96	\$	317.04	\$	339.00	\$	18.39	\$	357.38
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 26.19	\$	379.74	\$	405.93	\$	21.93	\$	427.86
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 31.45	\$	456.77		488.22	\$	26.33	\$	514.55
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 37.09	\$	540.38	\$	577.47	\$	31.05	\$	608.52
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 45.55	\$		-	711.34	\$	38.13		749.47
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 52.33	\$	769.13	\$	821.46	\$	43.81	\$	865.27

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

Average load factor = 0.46 average loss factor = 0.2489

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2015-0004

\$/kWh

0.0011

0.25

### RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triple or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

Ontario Electricity Support Program Charge (OESP)

Standard Supply Service - Administrative Charge (if applicable)

Service Charge	\$	24.41
Distribution Volumetric Rate	\$/kWh	0.0054
Low Voltage Service Rate	\$/kWh	0.00007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2015-0004

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

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

#### **APPLICATION**

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

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

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

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

Service Charge	\$	19.17
Distribution Volumetric Rate	\$/kWh	0.0247
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2019

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

EB-2015-0004

### **GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION**

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.7982
Low Voltage Service Rate	\$/kW	0.02557
Retail Transmission Rate - Network Service Rate	\$/kW	2.8608
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8267

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2019

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

EB-2015-0004

### **GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION**

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

Service Charge	\$	4,193.93
Distribution Volumetric Rate	\$/kW	4.3928
Low Voltage Service Rate	\$/kW	0.02732
Retail Transmission Rate - Network Service Rate	\$/kW	2.9704
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9522

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2019

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

EB-2015-0004

#### LARGE USE SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

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

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	4.1741
Low Voltage Service Rate	\$/kW	0.03077
Retail Transmission Rate - Network Service Rate	\$/kW	3.2927
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1984

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2015-0004

#### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

#### APPLICATION

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

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

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

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

Service Charge (per connection)	\$	5.03
Distribution Volumetric Rate	\$/kWh	0.0242
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2019

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

EB-2015-0004

#### STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

Service Charge	\$	143.47
General Service 50 to 1,4999 kW customer	\$/kW	1.9150
General Service 1,500 to 4,999 kW customer	\$/kW	1.7565
General Service Large User kW customer	\$/kW	1.9492

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2015-0004

#### SENTINEL LIGHTING SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

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

Service Charge (per connection)	\$	3.28
Distribution Volumetric Rate	\$/kW	14.7462
Low Voltage Service Rate	\$/kW	0.01899
Retail Transmission Rate - Network Service Rate	\$/kW	2.1118
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3570

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2015-0004

#### STREET LIGHTING SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

Service Charge (per connection)	\$	0.89
Distribution Volumetric Rate	\$/kW	6.2657
Low Voltage Service Rate	\$/kW	0.01939
Retail Transmission Rate - Network Service Rate	\$/kW	2.1225
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3853

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2019

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

EB-2015-0004

## Micro-FIT and Micro-Net-Metering SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

Service Charge \$ 19.00

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2019

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

EB-2015-0004

#### FIT SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

Service Charge \$ 126.00

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2019

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

EB-2015-0004

### HCI, RESOP, Other Energy Resource SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's or Independent Electricity System Operator's HCI, RESOP and Other Energy Resource programs and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

Service Charge \$ 276.00

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2019

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

EB-2015-0004

#### **ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

#### SPECIFIC SERVICE CHARGES

#### **APPLICATION**

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

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

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#### **Customer Administration**

Arrears certificate	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Special Billing Service Per Hour (Min 1 hour, 15 min incremental billing thereafter)	\$	102.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Unprocessed Payment Charge (plus bank charges)		15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$ \$ \$	30.00
Disconnect/Reconnect at Meter - Regular Hours (Under Account Administration - New Account)	\$	65.00
Disconnect/Reconnect at Meter - After Regular Hours (Under Account Administration - New Account)	\$	185.00
Interval Meter - Field Reading	\$ \$ \$	370.00
High Bill Investigation - If Billing is Correct	\$	227.00
Non-Payment of Account		
Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$ \$ \$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Other		
Temporary Service – Install & remove – overhead – no transformer	\$	848.00
Temporary Service – Install & remove – underground – no transformer	\$ \$ \$	1,230.00
Temporary Service – Install & remove – overhead – with transformer	\$	3,023.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	58.00
Dry core transformer distribution charge		Per Attached Table
Energy Resource Facility Administration Charge - Without Account Set Up (One Time)	\$	135.00
Energy Resource Facility Administration Charge - With Account Set Up (One Time)	\$	165.00

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2019

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

EB-2015-0004

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

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	135.00	
Monthly Fixed Charge, per retailer	\$	27.00	
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.6500	
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.4000	
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.4000)	
Service Transaction Requests (STR)			
Request fee, per request, applied to the requesting party	\$	0.35	
Processing fee, per request, applied to the requesting party	\$	0.65	
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail			
Settlement Code directly to retailers and customers, if not delivered electronically through the			
Electronic Business Transaction (EBT) system, applied to the requesting party			
Up to twice a year	\$	no charge	
More than twice a year, per request (plus incremental delivery costs)	\$	2.00	

### LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0335
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0164
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0232
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0062

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## DRAFT - TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2019

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

EB-2015-0004

#### **Dry Core Transformer Charges**

Transformers	No Load Loss (W)	Load Loss (W)	Trar	Cost of esmission d LV per kW	Er W	Cost of nergy and /holesale arket per kWh**	M C	Total onthly ost of ower	Dis	Cost of tribution per kW	1	Γotal
Rates			\$	5.0613	\$	0.1201			\$	4.4550		
25 KVA 1 PH, 1.2kV BIL	150	900	\$	0.81	\$	10.92	\$	11.73	\$	0.72	\$	12.45
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$	1.08		14.56	\$	15.64	\$	0.95	\$	16.60
50 KVA 1 PH, 1.2kV BIL	250	1600	\$	1.38	\$	18.31	\$	19.70	\$	1.22	\$	20.91
75 KVA 1 PH, 1.2kV BIL	350	1900	\$	1.84	\$	25.24	\$	27.09	\$	1.62	\$	28.71
100 KVA 1 PH, 1.2kV BIL	400	2600	\$	2.22	\$	29.35	\$	31.57	\$	1.96	\$	33.53
150 KVA 1 PH, 1.2kV BIL	525	3500	\$	2.94	\$	38.62	\$	41.57	\$	2.59	\$	44.15
167 KVA 1 PH, 1.2kV BIL	650	4400	\$	3.66	\$	47.90	\$	51.56	\$	3.22	\$	54.78
200 KVA 1 PH, 1.2kV BIL	696	4700	\$	3.92	\$	51.27	\$	55.19	\$	3.45	\$	58.64
225 KVA 1 PH, 1.2kV BIL	748	5050	\$	4.21	\$	55.10	\$	59.31	\$	3.70	\$	63.02
250 KVA 1 PH, 1.2kV BIL	800	5400	\$	4.50	\$	58.93	\$	63.43	\$	3.96	\$	67.40
*15 KVA 3 PH, 1.2kV BIL	125	650	\$	0.65	\$	8.98	\$	9.63	\$	0.57	\$	10.21
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$	1.63	\$	21.84	\$	23.46	\$	1.43	\$	24.90
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$	2.17	\$	29.12	\$	31.28	\$	1.91	\$	33.19
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$	3.20	\$	43.44	\$	46.64	\$	2.82	\$	49.46
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$	3.88	\$	51.30	\$	55.18	\$	3.41	\$	58.59
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$	4.85	\$	65.39	\$	70.25	\$	4.27	\$	74.52
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$	5.88	\$	79.72	\$	85.60	\$	5.18	\$	90.78
*500 KVA 3 PH, 95kV BIL	2400	7600	\$	11.17	\$	166.75	\$	177.92	\$	9.83	\$	187.75
*750 KVA 3 PH, 95kV BIL	3000	12000	\$	14.64	\$	211.36	\$	226.00	\$	12.89	\$	238.88
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$	16.43	\$	238.84	\$	255.27	\$	14.46	\$	269.73
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$	21.96	\$	317.04	\$	339.00	\$	19.33	\$	358.33
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$	26.19	\$	379.74	\$	405.93	\$	23.05	\$	428.98
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$	31.45	\$	456.77	\$	488.22	\$	27.68	\$	515.90
*3000 KVA 3PH, 95kV BIL	7700	29000	\$	37.09	\$	540.38	\$	577.47	\$	32.65	\$	610.11
*3750 KVA 3PH, 95kV BIL	9500	35000	\$	45.55	\$	665.79	-	711.34	\$	40.09		751.43
*5000 KVA 3PH, 95kV BIL	11000	39000	\$	52.33	\$	769.13	\$	821.46	\$	46.06	\$	867.52

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

Average load factor = 0.46 average loss factor = 0.2489

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2015-0004

#### RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triple or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

Service Charge	\$	28.01
Distribution Volumetric Rate	\$/kWh	0.0000
Low Voltage Service Rate	\$/kWh	0.00007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2015-0004

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

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

#### **APPLICATION**

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

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

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

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

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

Service Charge	\$	19.47
Distribution Volumetric Rate	\$/kWh	0.0252
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2020

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

EB-2015-0004

### **GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION**

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.9237
Low Voltage Service Rate	\$/kW	0.02558
Retail Transmission Rate - Network Service Rate	\$/kW	2.8608
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8267

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2015-0004

### **GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION**

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

Service Charge	\$	4,193.93
Distribution Volumetric Rate	\$/kW	4.5060
Low Voltage Service Rate	\$/kW	0.02734
Retail Transmission Rate - Network Service Rate	\$/kW	2.9704
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9522

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated December 7, 2015 5of15

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2020

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

EB-2015-0004

#### LARGE USE SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

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

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	4.2896
Low Voltage Service Rate	\$/kW	0.03079
Retail Transmission Rate - Network Service Rate	\$/kW	3.2927
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1984

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated December 7, 2015 60f15

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2015-0004

#### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

Service Charge (per connection)	\$	5.13
Distribution Volumetric Rate	\$/kWh	0.0244
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated December 7, 2015

## Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2015-0004

#### STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

Service Charge	\$	146.27
General Service 50 to 1,4999 kW customer	\$/kW	1.9524
General Service 1,500 to 4,999 kW customer	\$/kW	1.7908
General Service Large User kW customer	\$/kW	1.9873

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated December 7, 2015 80f15

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2020

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

EB-2015-0004

#### SENTINEL LIGHTING SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

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

Service Charge (per connection)	\$	3.18
Distribution Volumetric Rate	\$/kW	14.9859
Low Voltage Service Rate	\$/kW	0.01900
Retail Transmission Rate - Network Service Rate	\$/kW	2.1118
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3570

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated December 7, 2015 90f15

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2020

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

EB-2015-0004

#### STREET LIGHTING SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

Service Charge (per connection)	\$	0.91
Distribution Volumetric Rate	\$/kW	6.4332
Low Voltage Service Rate	\$/kW	0.01940
Retail Transmission Rate - Network Service Rate	\$/kW	2.1225
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3853

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated December 7, 2015 10of15

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2020

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

EB-2015-0004

### Micro-FIT and Micro-Net-Metering SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

Service Charge \$ 19.00

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# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2020

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

EB-2015-0004

#### FIT SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

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

Service Charge \$ 129.00

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# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2020

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

EB-2015-0004

### HCI, RESOP, Other Energy Resource SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's or Independent Electricity System Operator's HCI, RESOP and Other Energy Resource programs and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

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

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

Service Charge \$ 281.00

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## **Hydro Ottawa Limited TARIFF OF RATES AND CHARGES**

## Effective and Implementation Date January 1, 2020

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

EB-2015-0004

#### **ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

#### SPECIFIC SERVICE CHARGES

#### **APPLICATION**

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

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

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

#### **Customer Administration**

Oustomer Administration		
Arrears certificate	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Special Billing Service Per Hour (Min 1 hour, 15 min incremental billing thereafter)	\$	104.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Unprocessed Payment Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Disconnect/Reconnect at Meter - Regular Hours (Under Account Administration - New Account)	\$	65.00
Disconnect/Reconnect at Meter - After Regular Hours (Under Account Administration - New Account)	\$	185.00
Interval Meter - Field Reading	\$	378.00
High Bill Investigation - If Billing is Correct	\$\$\$\$\$\$\$\$	232.00
Tigh bir investigation in bining is correct	Ψ	202.00
Non-Payment of Account		
Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	***	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Other		
Temporary Service – Install & remove – overhead – no transformer	\$	866.00
Temporary Service – Install & remove – underground – no transformer	\$ \$ \$	1,256.00
Temporary Service – Install & remove – overhead – with transformer	\$	3,087.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	58.00
Dry core transformer distribution charge		Per Attached Table
Energy Resource Facility Administration Charge - Without Account Set Up (One Time)	\$	138.00
Energy Resource Facility Administration Charge - With Account Set Up (One Time)	\$	168.00

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated December 7, 2015 14of15

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2020

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

EB-2015-0004

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

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	140.00
Monthly Fixed Charge, per retailer	\$	28.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.7000
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.4000
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.4000)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.35
Processing fee, per request, applied to the requesting party	\$	0.70
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

### LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0335
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0164
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0232
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0062

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 ORIGINAL Page 15 of 15

## DRAFT - TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2020

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

EB-2015-0004

#### **Dry Core Transformer Charges**

Transformers	No Load Loss (W)	Load Loss (W)	Tran	cost of smission d LV per kW	Ene Wł Ma	Cost of ergy and holesale arket per kWh**	Total Monthly cost of power	Dis	Cost of stribution per kW	٦	<b>Fotal</b>
Rates			\$	5.0613	\$	0.1201		\$	4.5731		
25 KVA 1 PH, 1.2kV BIL	150	900	\$	0.81	\$	10.92	\$ 11.73	\$	0.73	\$	12.47
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$	1.08	\$	14.56	\$ 15.64	\$	0.98	\$	16.62
50 KVA 1 PH, 1.2kV BIL	250	1600	\$	1.38	\$	18.31	\$ 19.70	\$	1.25	\$	20.95
75 KVA 1 PH, 1.2kV BIL	350	1900	\$	1.84	\$	25.24	\$ 27.09	\$	1.67	\$	28.75
100 KVA 1 PH, 1.2kV BIL	400	2600	\$	2.22	\$	29.35	\$ 31.57	\$	2.01	\$	33.58
150 KVA 1 PH, 1.2kV BIL	525	3500	\$	2.94	\$	38.62	\$ 41.57	\$	2.66	\$	44.22
167 KVA 1 PH, 1.2kV BIL	650	4400	\$	3.66	\$	47.90	\$ 51.56	\$	3.31	\$	54.87
200 KVA 1 PH, 1.2kV BIL	696	4700	\$	3.92	\$	51.27	\$ 55.19	\$	3.54	\$	58.73
225 KVA 1 PH, 1.2kV BIL	748	5050	\$	4.21	\$	55.10	\$ 59.31	\$	3.80	\$	63.11
250 KVA 1 PH, 1.2kV BIL	800	5400	\$	4.50	\$	58.93	\$ 63.43	\$	4.07	\$	67.50
*15 KVA 3 PH, 1.2kV BIL	125	650	\$	0.65	\$	8.98	\$ 9.63	\$	0.59	\$	10.22
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$	1.63	\$	21.84	\$ 23.46	\$	1.47	\$	24.93
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$	2.17	\$	29.12	\$ 31.28	\$	1.96	\$	33.24
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$	3.20	\$	43.44	\$ 46.64	\$	2.89	\$	49.53
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$	3.88	\$	51.30	\$ 55.18	\$	3.50	\$	58.68
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$	4.85	\$	65.39	\$ 70.25	\$	4.38	\$	74.63
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$	5.88	\$	79.72	\$ 85.60	\$	5.32	\$	90.92
*500 KVA 3 PH, 95kV BIL	2400	7600	\$	11.17	\$	166.75	\$ 177.92	\$	10.09	\$	188.01
*750 KVA 3 PH, 95kV BIL	3000	12000	\$	14.64	\$	211.36	\$ 226.00	\$	13.23	\$	239.23
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$	16.43	\$	238.84	\$ 255.27	\$	14.84	\$	270.11
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$	21.96	\$	317.04	\$ 339.00	\$	19.84	\$	358.84
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$	26.19	\$	379.74	\$ 405.93	\$	23.66	\$	429.60
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$	31.45	\$	456.77	\$ 488.22	\$	28.42	\$	516.64
*3000 KVA 3PH, 95kV BIL	7700	29000	\$	37.09	\$	540.38	\$ 577.47	\$	33.51	\$	610.98
*3750 KVA 3PH, 95kV BIL	9500	35000	\$	45.55	\$	665.79	\$ 711.34	\$	41.15	\$	752.49
*5000 KVA 3PH, 95kV BIL	11000	39000	\$	52.33	\$	769.13	\$ 821.46	\$	47.28	\$	868.74

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing



December 11, 2015

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

Dear Ms. Walli:

Re: Hydro Ottawa Limited Custom Incentive Regulation ("Custom IR")
Application for 2016-2020 Electricity Distribution Rates and Charges –
Board File Number EB-2015-0004

Through further review, Hydro Ottawa Limited ("Hydro Ottawa") has noted the November 19, 2015 OEB Decision and Order, regarding the Wholesale Market Service Rate ("WMS") and the Ontario Electricity Support Program Charge ("OESP"), was not incorporated in the Dry Core Transformer Charges Draft Tariff of rates and Charges provided in Hydro Ottawa's Amended September 18, 2015 Settlement Proposal filed December 7, 2015.

Hydro Ottawa herein provides a revised Appendix 2-Z, proposed Tariffs of rates and charges, which reflects the November 19, 2015 WMS and OESP in the Dry Core Transformer Charges.

Thank you,

Geoff Simpson Chief Financial Officer

Tel. / tél. 613-738-5499 | ext. / poste 7606

Email: <u>regulatoryaffairs@hydroottawa.com</u>

geoffsimpson@hydroottawa.com

cc: Violet Binette, OEB Christie Clark, OEB

Maureen Helt, OEB Fred Cass, Aird & Berlis EB-2015-0004 Interveners

Hydro Ottawa Limited / Hydro Ottawa limitée

3025 Albion Road North, PO Box 8700 / chemin Albion Nord, C.P. 8700 Ottawa, Ontario K1G 3S4 www.hydroottawa.com









Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - December 11, 2015

## DRAFT - TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2016

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

EB-2015-0004

#### **Dry Core Transformer Charges**

Transformers	No Load Loss (W)	Load Loss (W)	Trai an	Cost of ansmission and LV per kW Market kWh		Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Total onthly ost of ower	Dist p	Cost of Distribution per kW		<b>Fotal</b>
Rates			\$	5.0613	\$	0.1204			\$	3.7330																												
25 KVA 1 PH, 1.2kV BIL	150	900	\$	0.81	\$	10.95	\$	11.76	\$	0.60	\$	12.36																										
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$	1.08	\$	14.59	\$	15.68	\$	0.80	\$	16.48																										
50 KVA 1 PH, 1.2kV BIL	250	1600	\$	1.38	\$	18.36	\$	19.74	\$	1.02	\$	20.76																										
75 KVA 1 PH, 1.2kV BIL	350	1900	\$	1.84	\$	25.31	\$	27.15	\$	1.36	\$	28.51																										
100 KVA 1 PH, 1.2kV BIL	400	2600	\$	2.22	\$	29.42	\$	31.65	\$	1.64	\$	33.29																										
150 KVA 1 PH, 1.2kV BIL	525	3500	\$	2.94	\$	38.72	\$	41.66	\$	2.17	\$	43.83																										
167 KVA 1 PH, 1.2kV BIL	650	4400	\$	3.66	\$	48.02	\$	51.68	\$	2.70	\$	54.38																										
200 KVA 1 PH, 1.2kV BIL	696	4700	\$	3.92	\$	51.40	\$	55.32	\$	2.89	\$	58.21																										
225 KVA 1 PH, 1.2kV BIL	748	5050	\$	4.21	\$	55.24	\$	59.45	\$	3.10	\$	62.55																										
250 KVA 1 PH, 1.2kV BIL	800	5400	\$	4.50	\$	59.08	\$	63.58	\$	3.32	\$	66.90																										
*15 KVA 3 PH, 1.2kV BIL	125	650	\$	0.65	\$	9.00	\$	9.65	\$	0.48	\$	10.13																										
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$	1.63	\$	21.89	\$	23.52	\$	1.20	\$	24.72																										
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$	2.17	\$	29.19	\$	31.36	\$	1.60	\$	32.96																										
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$	3.20	\$	43.55	\$	46.75	\$	2.36	\$	49.11																										
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$	3.88	\$	51.43	\$	55.31	\$	2.86	\$	58.17																										
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$	4.85	\$	65.56	\$	70.41	\$	3.58	\$	73.99																										
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$	5.88	\$	79.92	\$	85.80	\$	4.34	\$	90.14																										
*500 KVA 3 PH, 95kV BIL	2400	7600	\$	11.17	\$	167.16	\$	178.33	\$	8.24	\$	186.57																										
*750 KVA 3 PH, 95kV BIL	3000	12000	\$	14.64	\$	211.89	\$	226.53	\$	10.80	\$	237.32																										
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$	16.43	\$	239.43	\$	255.86	\$	12.12	\$	267.98																										
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$	21.96	\$	317.83	\$	339.79	\$	16.20	\$	355.99																										
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$	26.19	\$	380.69	\$	406.88	\$	19.32	\$	426.20																										
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$	31.45	\$	457.91	\$	489.36	\$	23.20	\$	512.56																										
*3000 KVA 3PH, 95kV BIL	7700	29000	\$	37.09	\$	541.73	\$	578.82	\$	27.35	\$	606.17																										
*3750 KVA 3PH, 95kV BIL	9500	35000	\$	45.55	\$	667.45	\$	713.00	\$	33.59	\$	746.60																										
*5000 KVA 3PH, 95kV BIL	11000	39000	\$	52.33	\$	771.05	\$	823.38	\$	38.59	\$	861.97																										

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing, WMRS and OESP Pricing to be effective January 1, 2016

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated December 11, 2015 15of15

## DRAFT - TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2017

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

EB-2015-0004

#### **Dry Core Transformer Charges**

Transformers	No Load Loss (W)	Load Loss (W)	Trar	Cost of nsmission d LV per kW	Eı W	Cost of Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per		Energy and Wholesale Market per		Energy and Wholesale Market per		Total onthly ost of ower	Cost of Distribution per kW		Total	
Rates			\$	5.0613	\$				\$	3.9802																										
25 KVA 1 PH, 1.2kV BIL	150	900	\$	0.81	\$	10.95	\$	11.76	\$	0.64	\$	12.40																								
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$	1.08	\$		\$	15.68	\$	0.85	\$	16.53																								
50 KVA 1 PH, 1.2kV BIL	250	1600	\$	1.38	\$		\$	19.74	\$	1.09	\$	20.83																								
75 KVA 1 PH, 1.2kV BIL	350	1900	\$	1.84	\$		\$	27.15	\$	1.45	\$	28.60																								
100 KVA 1 PH, 1.2kV BIL	400	2600	\$	2.22	\$		\$	31.65	\$	1.75	\$	33.39																								
150 KVA 1 PH, 1.2kV BIL	525	3500	\$	2.94	\$	38.72	\$	41.66	\$	2.31	\$	43.98																								
167 KVA 1 PH, 1.2kV BIL	650	4400	\$	3.66	\$		\$	51.68	\$	2.88	\$	54.56																								
200 KVA 1 PH, 1.2kV BIL	696	4700	\$	3.92	\$		\$	55.32	\$	3.08	\$	58.40																								
225 KVA 1 PH, 1.2kV BIL	748	5050	\$	4.21	\$	55.24	\$	59.45	\$	3.31	\$	62.76																								
250 KVA 1 PH, 1.2kV BIL	800	5400	\$	4.50	\$	59.08	\$	63.58	\$	3.54	\$	67.12																								
*15 KVA 3 PH, 1.2kV BIL	125	650	\$	0.65	\$	9.00	\$	9.65	\$	0.51	\$	10.17																								
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$	1.63	\$	21.89	\$	23.52	\$	1.28	\$	24.80																								
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$	2.17	\$	29.19	\$	31.36	\$	1.71	\$	33.06																								
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$	3.20	\$	43.55	\$	46.75	\$	2.52	\$	49.26																								
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$	3.88	\$	51.43	\$	55.31	\$	3.05	\$	58.36																								
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$	4.85	\$	65.56	\$	70.41	\$	3.82	\$	74.23																								
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$	5.88	\$	79.92	\$	85.80	\$	4.63	\$	90.43																								
*500 KVA 3 PH, 95kV BIL	2400	7600	\$	11.17	\$	167.16	\$	178.33	\$	8.78	\$	187.12																								
*750 KVA 3 PH, 95kV BIL	3000	12000	\$	14.64	\$	211.89	\$	226.53	\$	11.51	\$	238.04																								
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$	16.43	\$	239.43	\$	255.86	\$	12.92	\$	268.78																								
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$	21.96	\$		\$	339.79	\$	17.27	\$	357.06																								
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$	26.19	\$	380.69	\$	406.88	\$	20.60	\$	427.48																								
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$	31.45	\$	457.91	\$	489.36	\$	24.73	\$	514.09																								
*3000 KVA 3PH, 95kV BIL	7700	29000	\$	37.09	\$	541.73	\$	578.82	\$	29.17	\$	607.98																								
*3750 KVA 3PH, 95kV BIL *5000 KVA 3PH, 95kV BIL	9500 11000	35000 39000	\$ \$	45.55 52.33	\$ \$		-	713.00 823.38	\$ \$	35.82 41.15		748.82 864.53																								

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing, WMRS and OESP Pricing to be effective January 1, 2016

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - December 11, 2015 15of15

## DRAFT - TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2018

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

EB-2015-0004

#### **Dry Core Transformer Charges**

Transformers	No Load Loss (W)	Load Loss (W)	Cost of ansmission	En W Ma	Cost of Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per		Energy and Wholesale Market per		Energy and Wholesale Market per		Energy and Wholesale Market per		inergy and Wholesale Market per		Total Monthly cost of power		Cost of tribution per kW	Total	
Rates			\$ 5.0613	\$	0.1204			\$	4.2374																												
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.81	\$	10.95	\$	11.76	\$	0.68	\$	12.44																										
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.08	\$	14.59	\$	15.68	\$	0.91	\$	16.59																										
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.38	\$	18.36	\$	19.74	\$	1.16	\$	20.90																										
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.84	\$	25.31	\$	27.15	\$	1.54	\$	28.69																										
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.22	\$	29.42	\$	31.65	\$	1.86	\$	33.51																										
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 2.94	\$	38.72	\$	41.66	\$	2.46	\$	44.12																										
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.66	\$	48.02	\$	51.68	\$	3.06	\$	54.74																										
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 3.92	\$	51.40	\$	55.32	\$	3.28	\$	58.60																										
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.21	\$	55.24	\$	59.45	\$	3.52	\$	62.97																										
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.50	\$	59.08	\$	63.58	\$	3.77	\$	67.35																										
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.65	\$	9.00	\$	9.65	\$	0.54	\$	10.20																										
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.63	\$	21.89	\$	23.52	\$	1.36	\$	24.88																										
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.17	\$	29.19	\$	31.36	\$	1.82	\$	33.17																										
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.20	\$	43.55	\$	46.75	\$	2.68	\$	49.43																										
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 3.88	\$	51.43	\$	55.31	\$	3.25	\$	58.55																										
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 4.85	\$	65.56	\$	70.41	\$	4.06	\$	74.47																										
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 5.88	\$	79.92	\$	85.80	\$	4.93	\$	90.73																										
*500 KVA 3 PH, 95kV BIL	2400	7600	\$ 11.17	\$	167.16	\$	178.33	\$	9.35	\$	187.69																										
*750 KVA 3 PH, 95kV BIL	3000	12000	\$ 14.64	\$	211.89	\$	226.53	\$	12.26	\$	238.78																										
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 16.43	\$	239.43	\$	255.86	\$	13.76	\$	269.62																										
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 21.96	\$	317.83	\$	339.79	\$	18.39	\$	358.17																										
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 26.19	\$	380.69	\$	406.88	\$	21.93	\$	428.81																										
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 31.45	\$	457.91	\$	489.36	\$	26.33	\$	515.69																										
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 37.09	\$	541.73		578.82	\$	31.05	\$	609.87																										
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 45.55	\$	667.45		713.00	\$	38.13	*	751.14																										
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 52.33	\$	771.05	\$	823.38	\$	43.81	\$	867.19																										

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing, WMRS and OESP Pricing to be effective January 1, 2016

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - December 11, 2015 15of15

## **DRAFT - TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2019**

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EB-2015-0004

#### **Dry Core Transformer Charges**

Transformers	No Load Loss (W)	Load Loss (W)	Trar	Cost of esmission d LV per kW	Er W	Cost of Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per		Energy and Wholesale Market per		Energy and Wholesale Market per		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per kWh**		Energy and Wholesale Market per		Energy and Wholesale Market per		inergy and Wholesale Market per		Total Monthly cost of power		Cost of tribution per kW	Total	
Rates			\$	5.0613	\$	0.1204			\$	4.4550																										
25 KVA 1 PH, 1.2kV BIL	150	900	\$	0.81	\$	10.95	\$	11.76	\$	0.72	\$	12.48																								
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$	1.08	\$	14.59	\$	15.68	\$	0.95	\$	16.63																								
50 KVA 1 PH, 1.2kV BIL	250	1600	\$	1.38	\$	18.36	\$	19.74	\$	1.22	\$	20.96																								
75 KVA 1 PH, 1.2kV BIL	350	1900	\$	1.84	\$	25.31	\$	27.15	\$	1.62	\$	28.77																								
100 KVA 1 PH, 1.2kV BIL	400	2600	\$	2.22	\$	29.42	\$	31.65	\$	1.96	\$	33.60																								
150 KVA 1 PH, 1.2kV BIL	525	3500	\$	2.94	\$	38.72	\$	41.66	\$	2.59	\$	44.25																								
167 KVA 1 PH, 1.2kV BIL	650	4400	\$	3.66	\$	48.02	\$	51.68	\$	3.22	\$	54.90																								
200 KVA 1 PH, 1.2kV BIL	696	4700	\$	3.92	\$	51.40	\$	55.32	\$	3.45	\$	58.77																								
225 KVA 1 PH, 1.2kV BIL	748	5050	\$	4.21	\$	55.24	\$	59.45	\$	3.70	\$	63.15																								
250 KVA 1 PH, 1.2kV BIL	800	5400	\$	4.50	\$	59.08	\$	63.58	\$	3.96	\$	67.54																								
*15 KVA 3 PH, 1.2kV BIL	125	650	\$	0.65	\$	9.00	\$	9.65	\$	0.57	\$	10.23																								
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$	1.63	\$	21.89	\$	23.52	\$	1.43	\$	24.95																								
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$	2.17	\$	29.19	\$	31.36	\$	1.91	\$	33.27																								
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$	3.20	\$	43.55	\$	46.75	\$	2.82	\$	49.56																								
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$	3.88	\$	51.43	\$	55.31	\$	3.41	\$	58.72																								
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$	4.85	\$	65.56	\$	70.41	\$	4.27	\$	74.68																								
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$	5.88	\$	79.92	\$	85.80	\$	5.18	\$	90.98																								
*500 KVA 3 PH, 95kV BIL	2400	7600	\$	11.17	\$	167.16	\$	178.33	\$	9.83	\$	188.17																								
*750 KVA 3 PH, 95kV BIL	3000	12000	\$	14.64	\$	211.89	\$	226.53	\$	12.89	\$	239.41																								
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$	16.43	\$	239.43	\$	255.86	\$	14.46	\$	270.32																								
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$	21.96	\$	317.83	\$	339.79	\$	19.33	\$	359.12																								
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$	26.19	\$	380.69	\$	406.88	\$	23.05	\$	429.93																								
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$	31.45	\$	457.91	\$	489.36	\$	27.68	\$	517.04																								
*3000 KVA 3PH, 95kV BIL	7700	29000	\$	37.09	\$	541.73	\$	578.82	\$	32.65	\$	611.46																								
*3750 KVA 3PH, 95kV BIL	9500	35000	\$	45.55	\$	667.45		713.00	\$	40.09		753.09																								
*5000 KVA 3PH, 95kV BIL	11000	39000	\$	52.33	\$	771.05	\$	823.38	\$	46.06	\$	869.44																								

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing, WMRS and OESP Pricing to be effective January 1, 2016

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## DRAFT - TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2020

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

EB-2015-0004

#### **Dry Core Transformer Charges**

Transformers	No Load Loss (W)	Load Loss (W)	Tra on	Cost of Insmissi and LV Per kW	Energy and Wholesale Market per kWh**		Total Monthly cost of power		Dist	Cost of Distribution per kW		istribution per kW		Distribution per kW		Γotal
Rates			\$	5.0613	\$	0.1204			\$	4.5731						
25 KVA 1 PH, 1.2kV BIL	150	900	\$	0.81	\$	10.95	\$	11.76	\$	0.73	\$	12.49				
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$	1.08	\$	14.59	\$	15.68	\$	0.98	\$	16.66				
50 KVA 1 PH, 1.2kV BIL	250	1600	\$	1.38	\$	18.36	\$	19.74	\$	1.25	\$	20.99				
75 KVA 1 PH, 1.2kV BIL	350	1900	\$	1.84	\$	25.31	\$	27.15	\$	1.67	\$	28.82				
100 KVA 1 PH, 1.2kV BIL	400	2600	\$	2.22	\$	29.42	\$	31.65	\$	2.01	\$	33.65				
150 KVA 1 PH, 1.2kV BIL	525	3500	\$	2.94	\$	38.72	\$	41.66	\$	2.66	\$	44.32				
167 KVA 1 PH, 1.2kV BIL	650	4400	\$	3.66	\$	48.02	\$	51.68	\$	3.31	\$	54.98				
200 KVA 1 PH, 1.2kV BIL	696	4700	\$	3.92	\$	51.40	\$	55.32	\$	3.54	\$	58.86				
225 KVA 1 PH, 1.2kV BIL	748	5050	\$	4.21	\$	55.24	\$	59.45	\$	3.80	\$	63.25				
250 KVA 1 PH, 1.2kV BIL	800	5400	\$	4.50	\$	59.08	\$	63.58	\$	4.07	\$	67.65				
*15 KVA 3 PH, 1.2kV BIL	125	650	\$	0.65	\$	9.00	\$	9.65	\$	0.59	\$	10.24				
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$	1.63	\$	21.89	\$	23.52	\$	1.47	\$	24.99				
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$	2.17	\$	29.19	\$	31.36	\$	1.96	\$	33.32				
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$	3.20	\$	43.55	\$	46.75	\$	2.89	\$	49.64				
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$	3.88	\$	51.43	\$	55.31	\$	3.50	\$	58.81				
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$	4.85	\$	65.56	\$	70.41	\$	4.38	\$	74.80				
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$	5.88	\$	79.92	\$	85.80	\$	5.32	\$	91.12				
*500 KVA 3 PH, 95kV BIL	2400	7600	\$	11.17	\$	167.16	\$	178.33	\$	10.09	\$	188.43				
*750 KVA 3 PH, 95kV BIL	3000	12000	\$	14.64	\$	211.89	\$	226.53	\$	13.23	\$	239.75				
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$	16.43	\$	239.43	\$	255.86	\$	14.84	\$	270.71				
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$	21.96	\$	317.83	\$	339.79	\$	19.84	\$	359.63				
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$	26.19	\$	380.69	*	406.88	\$	23.66	*	430.54				
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$	31.45	\$	457.91	\$	489.36	\$	28.42	\$	517.78				
*3000 KVA 3PH, 95kV BIL	7700	29000	\$	37.09	\$	541.73	\$	578.82	\$	33.51		612.33				
*3750 KVA 3PH, 95kV BIL *5000 KVA 3PH, 95kV BIL	9500 11000	35000 39000	\$ \$	45.55 52.33	\$ \$	667.45 771.05		713.00 823.38	\$ \$	41.15 47.28	-	754.16 870.66				

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing, WMRS and OESP Pricing to be effective January 1, 2016