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February 3, 2016

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

Re: 2016 COS Rates Application, Settlement Proposal
Board File No.: EB-2015-0061

Dear Ms. Walli,

We are pleased to advise the Board that the Parties were able to arrive at a complete settlement in respect of the above-noted matter. Pursuant to Procedural Order No. 1, please find attached the settlement proposal and related supporting documentation.

If you have any questions, please do not hesitate to contact me at (519) 352-6300 Ext 558 or via email at david.ferguson@entegrus.com.

Regards,

[Original Signed By]

David Ferguson
VP of Regulatory and Human Resources
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2016 Cost of Service Application

Settlement Proposal

EB-2015-0061

Filed: February 3, 2016

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LIST OF ATTACHMENTS

A. Proposed May 1, 2016 Tariff Sheets
B. Fixed Asset Continuity, Board Appendix 2-AB
C. Revenue Requirement Work Form Model
D. PILs Model
E. EPI Load Forecast Model
F. Cost Allocation Model
G. Retail Transmission Service Rates Model
H. EPI Deferral Variance Account Disposition Model
I. EPI Bill Impact Model
J. Draft Accounting Order – OPEBs Variance Account

SETTLEMENT PROPOSAL

Entegrus Powerlines Inc. (the "Applicant" or "EPI") filed a Cost of Service application with the Ontario Energy Board (the "Board") on August 28, 2015 under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B) (the "Act"), seeking approval for changes to the rates that EPI charges for electricity distribution, to be effective May 1, 2016 (Board Docket Number EB-2015-0061) (the "Application").

The Board issued a Letter of Direction and Notice of Application on September 28, 2015. In Procedural Order No. 1, dated October 23, 2015, the Board sought the provision of written interrogatories and outlined the timetable of the various elements in the proceeding.

Following the receipt of interrogatories, EPI filed its interrogatory responses with the Board on December 18, 2015 and filed responses to clarification questions with the Board on January 11, 2016.

On January 7, 2016, following interrogatories and the issuance of clarification questions, OEB staff submitted a proposed issues list as agreed to by the parties. On January 11, 2016 the Board issued its decision on the proposed issues list, approving the list submitted by OEB staff as the final issues list (the "Issues List"), and confirmed that a settlement conference would occur in accordance with Procedural Order No. 1.

The settlement conference was convened on January 12, 2016 and continued to January 13, 2016 in accordance with the Board's *Rules of Practice and Procedure* (the "Rules") and the Board's Practice Direction on Settlement Conferences (the "Practice Direction"). Ms. Tracey Ehl acted as facilitator for the settlement conference which was held for a day and a half.

EPI and the following intervenors (the "Intervenors"), participated in the settlement conference:

- Energy Probe Research Foundation ("EP");
- School Energy Coalition ("SEC"); and
- Vulnerable Energy Consumers Coalition ("VECC").

EPI and the Intervenors are collectively referred to below as the "Parties". Ontario Energy Board staff ("OEB staff") also participated in the settlement conference. The role adopted by OEB staff is set out in page 5 of the Practice Direction. Although OEB staff is not a party to this Settlement Proposal, as noted in the Practice Direction, OEB staff who did participate in the settlement conference are bound by the same confidentiality and privilege rules that apply to the Parties to the proceeding.

This document is called a "Settlement Proposal" because it is a proposal by the Parties to the Board to settle the issues in this proceeding. It is termed a proposal as between the Parties and the Board. However, as between the Parties, and subject only to the Board's approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, and binding and enforceable in accordance with its terms. As set forth later in this Preamble, this agreement is subject to a condition subsequent, that if it is not accepted by the Board in its entirety, then unless amended by

the Parties it is null and void and of no further effect. In entering into this agreement, the Parties understand and agree that, pursuant to the Act, the Board has exclusive jurisdiction with respect to the interpretation and enforcement of the terms hereof.

These settlement proceedings are subject to the rules relating to privilege contained in the Practice Direction. The Parties acknowledge that this settlement proceeding is confidential in accordance with the Board's Practice Direction on Settlement Conferences. 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 Settlement Proposal, 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.

This Settlement Proposal provides a brief description of each of the settled and partially settled issues, as applicable, together with references to the evidence. The Parties agree that references to the "evidence" in this Settlement Proposal shall, unless the context otherwise requires, include (a) additional information included by the Parties in this Settlement Proposal, and (b) the Appendices to this document. The supporting Parties for each settled and partially settled issue, as applicable, agree that the evidence in respect of that settled or partially settled issue, as applicable, 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 evidentiary record to support acceptance by the Board of this Settlement Proposal. 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, technical conference questions and undertakings, and all other components of the record up to and including the date hereof, including additional information included by the Parties in this Settlement Proposal and the Attachments to this document.

There are Attachments to this Settlement Proposal which provide further support for the proposed settlement. The Parties acknowledge that the Attachments were prepared by EPI. While the Intervenors have reviewed the Attachments, the Intervenors are relying on the accuracy of the underlying evidence in entering into this Settlement Proposal.

For ease of reference, this Settlement Proposal follows the format of the final approved Issues List.

The Parties are pleased to advise the Board that the Parties have reached a complete agreement with respect to all of the issues in this proceeding. Specifically:

Description	Number of Issues Settled
"Complete Settlement" means an issue for which complete settlement was reached by all Parties, and if this Settlement Proposal is accepted by the Board, the Parties will not adduce any evidence or argument during the oral hearing in respect of these issues.	All
"Partial Settlement" means an issue for which there is partial settlement as EPI and the Intervenors who take any position on the issue were able to agree on some but not all, aspects of the particular issue. If this Settlement Proposal is accepted by the Board, the Parties who take any position on the issue will only adduce evidence and argument during the hearing on those portions of the issues not addressed in this Settlement Proposal.	None
"No Settlement" means an issue for which not settlement was reached. EPU and the Intervenors who take a position on the issue will adduce evidence and/or argument at the hearing on the issue.	None

If applicable, a Party who is noted as taking no position on an issue may or may not have participated in the discussion on that particular issue, but in either case such Party takes no position a) on the settlement reached, and b) on the sufficiency of the evidence filed to date.

According to the Practice Direction (p. 3), the Parties must consider whether a Settlement Proposal should include an appropriate adjustment mechanism for any settled issue that may be affected by external factors. These adjustments are specifically set out in the text of the Settlement Proposal.

The Parties have settled the issues as a package, and none of the parts of this Settlement Proposal are severable. If the Board does not accept this Settlement Proposal in its entirety, then there is no settlement (unless the Parties agree in writing that any part(s) of this Settlement Proposal that the Board does accept may continue as a valid settlement without inclusion of any part(s) that the Board does not accept).

In the event that the Board directs the Parties to make reasonable efforts to revise the Settlement Proposal, the Parties agree to use reasonable efforts to discuss any potential revisions, but no Party will be obligated to accept any proposed revision. The Parties agree that all of the Parties who took on a position on a particular issue must agree with any revised Settlement Proposal as it relates to that issue prior to its resubmission to the Board.

Unless stated otherwise, the settlement of any particular issue in this proceeding and the positions of the Parties in this Settlement Proposal are without prejudice to the rights of Parties to raise the same issue and/or to take any position thereon in any other proceeding, whether or not EPI is a party to such proceeding, provided that no Party shall take a position that would result in this Agreement not applying in accordance with the terms contained herein.

Where in this Agreement, the Parties or any of them “accept” the evidence of EPI, or “agree” to a revised term or condition, including a revised budget or forecast, then unless the Agreement expressly states to the contrary, the words “for the purpose of settlement of the issues herein” shall be deemed to qualify that acceptance or agreement.

SUMMARY

In reaching this Settlement Proposal, the Parties have been guided by the Filing Requirements for 2016 rates and the approved Issues List.

This Settlement Proposal reflects a settlement of all of the issues in this proceeding.

EPI has made changes to the Revenue Requirement as reproduced below in Table 1:

TABLE 1: REVENUE REQUIREMENT

Description		Application	IR Responses	Variance	Settlement	Variance
		(A)	(B)	(C) = (B) - (A)	(D)	(E) = (D) - (B)
Cost of Capital	Regulated Return on Capital	$5,606,789	$5,480,095	-$126,693	$5,411,431	-$68,665
	Regulated Rate of Return	6.48%	6.28%	-0.19%	6.26%	-0.02%
Rate Base & Capital Expenditures	Rate Base	$86,556,573	$87,201,570	$644,997	$86,380,208	-$821,362
	Working Capital Base	$120,651,183	$129,377,870	$8,726,687	$130,441,743	$1,063,873
	Working Capital Allowance ($)	$9,917,527	$10,621,923	$704,396	$9,783,131	-$838,792
Operating Expenses	Amortization / Depreciation	$3,849,791	$3,826,034	-$23,758	$3,826,034	$0
	Taxes/PILs	$159,910	$132,639	-$27,271	$121,753	-$10,886
	OM&A	$9,495,813	$9,495,813	$0	$9,495,977	$164
Revenue Requirement	Service Revenue Requirement	$19,378,505	$19,200,783	-$177,722	$19,121,396	-$79,387
	Other Revenues	$1,188,521	$1,188,521	$0	$1,261,521	$73,000
	Base Revenue Requirement	$18,189,984	$18,012,262	-$177,722	$17,859,875	-$152,387
	Grossed up Revenue Deficiency (positive) / Sufficiency (negative)	$155,997	-$135,006	-$291,003	-$438,400	-$303,394

Based on the foregoing, and the evidence and rationale provided below, the Parties agree that this Settlement Proposal is appropriate and recommend its acceptance by the Board.

Please see Attachment A for updated tariff sheets based on the results of this Settlement Proposal which are subject to the Board's acceptance.

Please see Table 2 and Attachment I for updated Bill Impacts based on the results of this Settlement Proposal.

TABLE 2: BILL IMPACT SUMMARY

Line No.	Rate Class	Type	Typical kWh	Typical kW	2015 Final Rates by Rate Zone	2016 Proposed Rates Combined	$ Increase (Decrease)	% Increase (Decrease)
1	**CK**							
2	Residential	RPP	800	-	$146.98	$145.18	-$1.80	-1.23%
3	General Service < 50 kW	RPP	2,000	-	$380.79	$361.28	-$19.52	-5.13%
4	General Service > 50 - 4,999 kW	Non-RPP	162,500	500	$26,692.50	$27,668.56	$976.06	3.66%
5	General Service > 50 - 4,999 kW (From Intermediate)	Non-RPP	1,825,000	2,500	$281,104.80	$274,908.82	-$6,195.97	-2.20%
6	Large Use (From Intermediate w/Self Gen)	Non-RPP	2,763,935	10,200	$483,986.71	$461,362.25	-$22,624.46	-4.67%
7	Unmetered Scattered Load	RPP	150	-	$35.59	$32.03	-$3.56	-9.99%
8	Sentinel Lighting	RPP	150	1	$35.86	$33.90	-$1.96	-5.46%
9	Street Lighting	Non-RPP	150	1	$30.08	$28.47	-$1.62	-5.37%
10	Embedded Distribution (From General Service > 50 kW)	Non-RPP	368,500	14	$50,011.33	$50,041.43	$30.10	0.06%
11	**SMP**							
12	Residential	RPP	800	-	$150.58	$145.18	-$5.41	-3.59%
13	General Service < 50 kW	RPP	2,000	-	$352.31	$361.28	$8.96	2.54%
14	General Service > 50 - 4,999 kW	Non-RPP	162,500	500	$25,972.78	$27,653.48	$1,680.70	6.47%
15	Large Use	Non-RPP	2,631,117	5,500	$401,275.25	$403,350.23	$2,074.98	0.52%
16	Unmetered Scattered Load	RPP	150	-	$34.89	$32.03	-$2.86	-8.20%
17	Sentinel Lighting	RPP	150	1	$77.94	$33.90	-$44.03	-56.50%
18	Street Lighting	Non-RPP	150	1	$25.92	$28.47	$2.54	9.81%
19	**Dutton**							
20	Residential	RPP	800	-	$151.86	$145.54	-$6.32	-4.16%
21	General Service < 50 kW	RPP	2,000	-	$365.83	$362.18	-$3.65	-1.00%
22	General Service > 50 - 4,999 kW (From General Service < 50 kW)	RPP	440,000	96	$70,535.16	$60,607.69	-$9,927.47	-14.07%
23	Sentinel Lighting	RPP	150	1	$33.71	$33.90	$0.19	0.56%
24	Street Lighting	Non-RPP	150	1	$33.67	$31.64	-$2.03	-6.03%
25	**Newbury**							
26	Residential	RPP	800	-	$155.10	$147.26	-$7.85	-5.06%
27	General Service < 50 kW	RPP	2,000	-	$387.26	$366.47	-$20.79	-5.37%
28	General Service > 50 - 4,999 kW	Non-RPP	162,500	500	$28,123.13	$27,393.75	-$729.38	-2.59%
29	Street Lighting	Non-RPP	150	1	$34.66	$30.53	-$4.13	-11.91%

1 PLANNING

1.1 Capital

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

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

COMPLETE SETTLEMENT

The Parties accept the evidence of EPI that all elements of the Capital Expenditures have been correctly determined in accordance with Board policies and practices. Specific adjustments to Capital Expenditures as a result of the IR responses and the Settlement Proposal in the amount of $34,860 are further described below in Issue 1.1.1 regarding OPEBs.

A summary of Gross Capital Expenditures is presented in Table 3 below.

TABLE 3: 2016 GROSS CAPITAL EXPENDITURES (EXCLUDING DISPOSALS)

Description	Application	IR Responses	Variance	Settlement	Variance
	(A)	(B)	(C) = (B) - (A)	(D)	(E) = (D) - (B)
Intangible Plant	$402,000	$402,000	$0	$402,000	$0
Distribution Plant	$6,278,380	$6,278,380	$0	$6,313,240	$34,860
General Plant	$1,533,309	$1,533,309	$0	$1,533,309	$0
Contribution & Grants	-$375,000	-$375,000	$0	-$375,000	$0
Total	**$7,838,689**	**$7,838,689**	**$0**	**$7,873,549**	**$34,860**

With the modification noted in Issue 1.1.1, and for the purposes of settlement of all the issues in this proceeding, the Parties accept the evidence of EPI that the level of planned capital expenditures and the rationale for planning and pacing choices are appropriate in order to maintain system reliability, service quality objectives and the reliable and safe operations of the distribution system. The Parties further acknowledge that the planned capital expenditures are adequately explained, giving due consideration to the consistency with EPI's relatively smooth historical capital spending and to:

- EPI customer feedback and preferences (as more fully explained in Exhibit 1: Section 1.5, Attachment 1-G (Board Appendix 2-AC), Attachment 1-H, Attachment 1-I, Attachment 1-J and Attachment 1-K; and Exhibit 2: DSP Section 5.2.2.1, DSP Section 5.2.3.2.1; DSP Section 5.4.1.6;

DSP Section 5.4.1.9, DSP Section 5.4.2.4; DSP Appendix XIII, DSP Appendix XIVA and DSP Appendix XIVB; and IRR 1-VECC-3);

- The past and planned productivity initiatives of EPI (as more fully explained in IRR 1-SEC-4);
- EPI's benchmarking performance (as more fully explained in Exhibit 1: Section 1.4.3, page 47 line 5 thru page 48 line 22); and IRR 1-SEC-3);
- EPI's past reliability and service quality performance as well as EPI's targets for performance in the test year (as more fully explained in Exhibit 1 Section 1.4.3, page 44, line 13 through page 46, line 16; and Exhibit 2: Section 2.6.10, and DSP Section 5.2.3.1.2, DSP Section 5.2.3.2.2, DSP Section 5.4.2.3.1);
- The total impact on distribution rates (as more fully detailed in Attachment I of this Settlement Proposal);
- The agreed to changes in OM&A spending (as described in Issue 1.2 of this Settlement Proposal);
- EPI's past and planned performance meeting government-mandated obligations (as more fully detailed in Exhibit 1: Section 1.4.1 and Section 1.4.3, page 4, lines 13 through page 44 line 4); and
- EPI's targets and the objectives as more fully detailed in Exhibit 1, Section 1.4 and Exhibit 2, Attachment 2-D, Section 5.2.3).

The Parties further agree that the Distribution System Plan filed in this proceeding, combined with the resources made available to EPI in the Test Year under the terms of this Settlement Proposal, provide a foundation to EPI in the Test Year to continue to:

- pursue continuous improvement in productivity;
- maintain system reliability and service quality objectives; and
- maintain reliable and safe operation of its distribution system.

Attachment B of this Settlement Proposal provides updated Appendix 2-AB to reflect this settlement.

Evidence References:

Application dated August 28, 2015:

- Section 2.2.2, Page 96 to 105
- Section 2.6.3, Page 129 to 131
- Attachment 2-D, EPI Distribution System Plan

IR Responses dated December 18, 2015:

- IR 2-Staff-1, Page 29
- IR 2-Staff-4, Page 33
- IR 2-Staff-7 to IR 2-Staff-23, Page 37 to 53
- IR 2-EnergyProbe-4, Page 57
- IR 2-EnergyProbe-8 to IR 2-EnergyProbe-10, Page 64 to 68
- IR 2-SEC-8 to IR 2-SEC-16, Page 91 to 102
- IR 2-VECC-7 to IR 2-VECC-12, Page 108 to 113

Clarification Question Responses dated January 11, 2016:

- Energy Probe – CQ 1, Page 5
- Energy Probe – CQ 3, Page 7

In addition to references relating to Issue 1.1.1 below.

Supporting Parties:

All

1.1.1 OPEBs (Capital Component)

Recognizing the Board intends to address the method for the accounting of OPEBs in rates as part of a generic policy process, EPI agrees to adjust its 2016 Test Year capital expenditures to reflect the recovery of OPEBs on a cash basis, rather than an accrual basis, and the appropriate allocation of OPEBs between capital and OM&A subject to the approval of a new variance account, as described further in the settlement of Issue 4.2.3 below, to record the difference in rates between these two methodologies pending the Board's final determination on the generic policy issue.

Table 4 below presents the adjustments related to capital and OM&A recovery for the change to reflect OPEBs on a cash basis.

TABLE 4: OPEBS ACCOUNTING CHANGE

Description	Cash Basis	Accrual Basis	Adjustment
OM&A	$150,165	$100,001	$50,164
Capital	$104,352	$69,492	$34,860
Total	**$254,517**	**$169,493**	**$85,024**

Evidence References:

Application dated August 29, 2015:

- Exhibit 4, Section 4.4.6, Page 53 to 55
- Attachment 4-G, Mondelis Actuarial Report

IR Responses dated December 18, 2015:

- IR 4-Staff-31, Page 152
- IR 4-EnergyProbe-30, Page 162

Supporting Parties:

All

1.2 OM&A

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

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

COMPLETE SETTLEMENT

The Parties accept the evidence of EPI that all elements of the OM&A expenditures have been correctly determined in accordance with Board policies and practices. Specific adjustments to OM&A expenditures as a result of the IR Responses and the Settlement Proposal are summarized immediately below and are described in detail in the specified sections further below:

- Issue 1.2.1 – OM&A Expenditures
- Issue 1.2.2 – OPEBs (OM&A Component)

A summary of the adjusted OM&A expenditures is presented in Table 5 below. For the purpose of presentation, EPI has identified in the table below the revised OM&A budget for the test year, and has indicated reductions of $25,000 in each of planned Operations and Maintenance expenditures. However, the Parties acknowledge that the ultimate determination of the areas of OM&A in which reductions will be made is in the discretion of EPI.

TABLE 5: 2016 TEST YEAR OM&A EXPENDITURES

Description	Application	IR Responses	Variance	Settlement	Variance
	(A)	(B)	(C) = (B) - (A)	(D)	(E) = (D) - (B)
Operations	$1,227,705	$1,227,705	$0	$1,202,705	-$25,000
Maintenance	$1,827,735	$1,827,735	$0	$1,802,735	-$25,000
Billing & Collecting	$2,476,279	$2,476,279	$0	$2,476,279	$0
Community Relations	$237,844	$237,844	$0	$237,844	$0
Administration and General	$3,726,251	$3,726,251	$0	$3,776,415	$50,164
Property Taxes	$243,162	$243,162	$0	$243,162	$0
LEAP	$23,040	$23,040	$0	$23,040	$0
Total	**$9,762,015**	**$9,762,015**	**$0**	**$9,762,179**	**$164**

With the modification noted in Issues 1.2.1 and 1.2.2, and for the purposes of settlement of all the issues in this proceeding, the Parties accept the evidence of EPI that the level of planned OM&A expenditures and the rationale for planning choices are appropriate and adequately explained, giving due consideration to:

- EPI customer feedback and preferences (as more fully explained in Exhibit 1: Section 1.5, Attachment 1-G (Board Appendix 2-AC), Attachment 1-H, Attachment 1-I, Attachment 1-J and Attachment 1-K; and Exhibit 2: DSP Section 5.2.2.1, DSP Section 5.2.3.2.1; DSP Section 5.4.1.6; DSP Section 5.4.1.9, DSP Section 5.4.2.4; DSP Appendix XIII, DSP Appendix XIVA and DSP Appendix XIVB; and IRR 1-VECC-3);
- The past and planned productivity initiatives of EPI (as more fully explained in IRR 1-SEC-4);
- EPI's benchmarking performance (as more fully explained in Exhibit 1: Section 1.4.3, page 47 line 5 thru page 48 line 22); and IRR 1-SEC-3);
- EPI's past reliability and service quality performance as well as EPI's targets for performance in the test year (as more fully explained in Exhibit 1 Section 1.4.3, page 44, line 13 through page 46, line 16; and Exhibit 2: Section 2.6.10, and DSP Section 5.2.3.1.2, DSP Section 5.2.3.2.2, DSP Section 5.4.2.3.1);
- The total impact on distribution rates (as more fully detailed in Attachment I of this Settlement Proposal);
- The agreed to changes in OM&A spending (as described under Issue 1.2.1 of this Settlement Proposal);
- EPI's past and planned performance meeting government-mandated obligations (as more fully detailed in Exhibit 1: Section 1.4.1 and Section 1.4.3, pg 4, lines 13 through page 44 line 4; and
- EPI's targets and objectives (as more fully detailed in Exhibit 1: Section 1.4 and Exhibit 2: DSP Section 5.2.3).

1.2.1 OM&A Expenditures

For the purposes of the settlement of all issues in this proceeding, The Parties agree to reduce the OM&A expenditures in the 2016 Test Year by $50,000.

The Parties agree that EPI's proposed OM&A expenses, as modified by this Settlement Proposal, support the planning choices and are adequately explained.

The evidence in this proceeding regarding OM&A expenditures provided a starting point for discussions which resulted in a Settlement Proposal which is agreeable to all Parties and provides a basis to support acceptance by the Board. In reaching this agreement, consideration was given to historical spending levels, inflation, efficiencies, customer growth and planned initiatives in response to customer needs and preferences, including power quality enhancements and improved customer service capabilities.

The Parties accept EPI's overall objectives, and have agreed that the revised OM&A budget will allow EPI to achieve those objectives in the Test Year.

For the purposes of the settlement of the issues in this proceeding, the Parties agree to the proposed OM&A expenses in this Settlement Proposal. The Intervenors have relied on EPI's view that it can safely

and reliably operate the distribution system based on the total OM&A budget established in this Settlement Proposal. EPI confirms that it will be able to achieve its business objectives as described in Exhibit 1 in the Test Year.

Evidence References:

Application dated August 28, 2015:

- Section 4.3, Page 21 to 25
- Section 4.4, Page 26 to 55
- Section 4.5, Page 56 to 64
- Section 4.7, Page 67 to 68
- Attachment 4-A through Attachment 4-J

IR Responses date December 18, 2015:

- IR 1-VECC-3, Page 25
- IR 4-EnergyProbe-33, Page 165
- IR 4-SEC-17 to IR 4-SEC-25, Page 169 to 179
- IR 4-VECC-30 to 4-VECC-38, Page 180 to 189

Clarification Question Responses dated January 11, 2016:

- Energy Probe – CQ 8, Page 17
- Energy Probe – CQ 9, Page 18

In addition to references below.

Supporting Parties:

All

1.2.2 OPEBs (OM&A Component)

Recognizing the Board may address the method for the accounting of OPEBs in rates as part of a generic policy process, EPI agrees to adjust its 2016 Test Year capital expenditures to reflect the recovery of OPEBs on a cash basis, rather than an accrual basis, and the appropriate allocation of OPEBs between capital and OM&A subject to the approval of a new variance account, as described further in the settlement of Issue 4.2.3 below, to record the difference in rates between these two methodologies pending the Board's final determination on the generic policy issue.

Table 6 below presents the adjustments related to capital and OM&A recovery for the change to reflect OPEBs on a cash basis.

TABLE 6: OPEBS ACCOUNT CHANGE

Description	Cash Basis	Accrual Basis	Adjustment
OM&A	$150,165	$100,001	$50,164
Capital	$104,352	$69,492	$34,860
Total	**$254,517**	**$169,493**	**$85,024**

Evidence References:

Application dated August 28, 2015:

- Exhibit 4, Section 4.4.6, Page 53 to 55
- Attachment 4-G, Mondelis Actuarial Report

IR Responses dated December 18, 2015:

- IR 4-Staff-31, Page 152
- IR 4-EnergyProbe-30, Page 162

Supporting Parties:

All

1.2.3 Property Taxes and LEAP

The Parties agree that the inclusions in OM&A of $243,162 for Property Tax and $23,040 for LEAP Program funding are appropriate. EPI calculated LEAP in accordance with the Filing Requirements for Electricity Distribution Rate Applications, Chapter 2 – Cost of Service dated July 16, 2015.

Evidence References:

Application dated August 28, 2015:

- Exhibit 4, Section 4.9, Page 70 to 71
- Exhibit 4, Section 4.12.2, Page 97 to 98

IR Responses dated December 18, 2015:

- None.

Supporting Parties:

All

2 REVENUE REQUIREMENT

2.1 Are all elements of the Revenue Requirement reasonable, and have they been appropriately determined in accordance with OEB policies and practices?

COMPLETE SETTLEMENT

The Parties accept the evidence of EPI that all elements of the Revenue Requirement have been correctly determined in accordance with Board policies and practices. Specific adjustments to Revenue Requirement as a result of the IR Responses and the Settlement Proposal are summarized immediately below and are described in detail in the specified sections further below:

- Issue 2.1.1 Cost of Capital
- Issue 2.1.2 Rate Base
- Issue 2.1.3 Working Capital
- Issue 2.1.4 Depreciation
- Issue 2.1.5 Taxes
- Issue 2.1.6 Other Revenue

A summary of the adjusted Revenue Requirement is presented in Table 7 below.

An updated Revenue Requirement Work Form Model is included in Attachment C of this Settlement Proposal and has been submitted in Live Excel format.

TABLE 7: REVENUE REQUIREMENT

Description		Application	IR Responses	Variance	Settlement	Variance
		(A)	(B)	(C) = (B) - (A)	(D)	(E) = (D) - (B)
Cost of Capital	Regulated Return on Capital	$5,606,789	$5,480,095	-$126,693	$5,411,431	-$68,665
	Regulated Rate of Return	6.48%	6.28%	-0.19%	6.26%	-0.02%
Rate Base & Capital Expenditures	Rate Base	$86,556,573	$87,201,570	$644,997	$86,380,208	-$821,362
	Working Capital Base	$120,651,183	$129,377,870	$8,726,687	$130,441,743	$1,063,873
	Working Capital Allowance ($)	$9,917,527	$10,621,923	$704,396	$9,783,131	-$838,792
Operating Expenses	Amortization / Depreciation	$3,849,791	$3,826,034	-$23,758	$3,826,034	$0
	Taxes/PILs	$159,910	$132,639	-$27,271	$121,753	-$10,886
	OM&A	$9,495,813	$9,495,813	$0	$9,495,977	$164
Revenue Requirement	Service Revenue Requirement	$19,378,505	$19,200,783	-$177,722	$19,121,396	-$79,387
	Other Revenues	$1,188,521	$1,188,521	$0	$1,261,521	$73,000
	Base Revenue Requirement	$18,189,984	$18,012,262	-$177,722	$17,859,875	-$152,387
	Grossed up Revenue Deficiency (positive) / Sufficiency (negative)	$155,997	-$135,006	-$291,003	-$438,400	-$303,394

Evidence References:

Application dated August 28, 2015:

- Exhibit 6
- In addition to references below.

IR Responses dated December 18, 2015:

- IR 6-EnergyProbe-36, Page 202
- IR 6-EnergyProbe-37, Page 205
- Additional references below.

Supporting Parties:

All

2.1.1 Cost of Capital

For the purposes of settlement, EPI has agreed to adjust its long term debt rate resulting in a weighted average cost of capital rate of 6.26% for the 2016 Test Year. This rate reflects the cost of capital parameters for 2016 Cost of Service filers, as adjusted for a long term debt rate of 2.83% (instead of the long term debt rate parameter of 4.54%) on $2M of long term debt to be issued July 1, 2016. Please see Table 8 below for details of the long term debt rate calculation. The change in the long term debt rate resulted in a reduction of the Regulated Return on Capital of $17k as shown in the Revenue Requirement Work Form, Tab 10. Tracking, Item 14 included in Attachment C.

TABLE 8: LONG TERM DEBT RATE CALCULATION

Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal ($)	Rate (%)	Interest ($)
Note Payable 1	Municipality of CK	Affiliated	Variable Rate	9/22/2000	N/A	$23,523,326	4.54%	$1,067,959
Note Payable 2	Entegrus Inc.	Affiliated	Variable Rate	6/30/2005	N/A	$4,300,000	4.54%	$195,220
Note Payable 3	Entegrus Inc.	Affiliated	Variable Rate	11/18/2009	N/A	$1,000,000	4.54%	$45,400
Note Payable 4	Entegrus Inc.	Affiliated	Variable Rate	12/16/2010	N/A	$7,750,000	4.54%	$351,850
Note Payable 5	Entegrus Inc.	Affiliated	Variable Rate	12/16/2010	N/A	$500,000	4.54%	$22,700
Note Payable 6	Entegrus Inc.	Affiliated	Variable Rate	12/31/2014	N/A	$10,000,000	4.54%	$454,000
Note Payable 7	Entegrus Inc.	Affiliated	Variable Rate	12/31/2015	N/A	$450,000	4.54%	$20,430
Note Payable 8	Entegrus Inc.	Affiliated	Variable Rate	7/1/2016	N/A	$2,000,000	2.83%	$28,300
Average/Total						**$48,523,326**	**4.50%**	**$2,185,859**

TABLE 9: COST OF CAPITAL

Description	Capitalization Ratio		Cost Rate	Return
	%	$	%	$
Debt:				
Long Term Debt	56%	$48,372,916	4.50%	$2,179,083
Short Term Debt	4%	$3,455,208	1.65%	$57,011
Total Debt	**60%**	**$51,828,125**		**$2,236,094**
Equity:				
Common Equity	40%	$34,552,083	9.19%	$3,175,336
Preferred Shares	0%	$0	0.00%	$0
Total Equity	**40%**	**$34,552,083**		**$3,175,336**
Grand Total	**100%**	**$86,380,208**	**6.26%**	**$5,411,431**

Note: At the time of Application filing on August 28, 2015, EPI utilized the 2015 capital of parameters (long term debt 4.77%, short term debt 2.16% and equity 9.30%). Subsequently on November 12, 2015, EPI updated its evidence to reflect the 2016 cost of capital parameters (long term debt 4.54%, short term debt 1.65% and equity 9.19%). As described above, the long term debt rate was further adjusted to 4.50%.

The Parties accept that EPI's calculation of the proposed capital structure and the associated cost of capital have been correctly determined in accordance with Board policies and practices.

Evidence References:

Application dated August 28, 2015:
Exhibit 5, Section 5.2.1, Page 11 to 13
IR Responses dated December 18, 2015:
IR 5-EnergyProbe-35, Page 194
IR 5-SEC-24 to IR 5-SEC-26, Page 196 to 199
IR 5-VECC-41, Page 200
Clarification Question Responses dated January 11, 2016:
Energy Probe – CQ 10, Page 20

Supporting Parties:

All

2.1.2 Rate Base

EPI has agreed to make the adjustments to Rate Base as described in the settlement of Issue 1.1 above. Also, adjustments have been captured in relation to the settlement of Issue 2.1.3 noted below.

Please see Table 10 below for a summary of the rate base calculation and adjustments. Subject to the adjustments to rate base described above and presented in Table 10 below, the Parties accept the evidence of EPI that the Test Year Rate Base is correct and based on Board policies and practices.

TABLE 10: RATE BASE

Description	Application	IR Responses	Variance	Settlement	Variance
	(A)	(B)	(C) = (B) - (A)	(D)	(E) = (D) - (B)
Average Gross Fixed Assets	$143,730,124	$143,434,723	-$295,402	$143,452,153	$17,430
Average Accumulated Depreciation	-$67,091,078	-$66,855,075	$236,003	-$66,855,075	$0
Average Net Book Value	**$76,639,046**	**$76,579,647**	**-$59,399**	**$76,597,077**	**$17,430**
Working Capital Base	$120,651,183	$129,377,870	$8,726,687	$130,441,743	$1,063,873
Working Capital Allowance Factor (%)	8.22%	8.21%	-0.01%	7.50%	-0.71%
Working Capital Allowance ($)	$9,917,527	$10,621,923	$704,396	$9,783,131	-$838,792
Rate Base	**$86,556,573**	**$87,201,570**	**$644,997**	**$86,380,208**	**-$821,362**

Evidence References:

Application dated August 28, 2015:

- Exhibit 2, Section 2.1.2, Page 7
- Exhibit 2, Section 2.1.3, Page 8
- Exhibit 2, Section 2.2, Page 12

IR Responses dated December 18, 2015:

- IR 2-Staff-1, Page 29
- IR 2-Staff-4, Page 33
- IR 2-Staff-7 to IR 2-Staff-23, Page 37 to 53
- IR 2-EnergyProbe-4, Page 57
- IR 2-EnergyProbe-8 to IR 2-EnergyProbe-10, Page 64 to 68
- IR 2-SEC-8 to IR 2-SEC-16, Page 91 to 102
- IR 2-VECC-7 to IR 2-VECC-12, Page 108 to 113

Clarification Question Responses dated January 11, 2016:

- Energy Probe – CQ 1, Page 5
- Energy Probe – CQ 3, Page 7

Supporting Parties:

All

2.1.3 Working Capital

The Working Capital Allowance base has been updated to reflect the agreed upon updates to the Retail Transmission rates (Issue 3.4.1) and Low Voltage rates (Issue 3.4.2), as well as the changes to the Regulatory charges that came into effect January 1, 2016 (Issue 3.3.4).

The Parties acknowledge that EPI filed a lead/lag study as part of its Application, which, subsequent to update as part of the interrogatory process, reported a Working Capital Allowance of 8.21%. The Parties further acknowledge that there were a number of estimates and assumptions inherent to that study, as well as certain issues which would directionally lower the Working Capital Allowance, including the timing of HST remittances and interest payments (as identified in IRR 2-EnergyProbe-17 and IRR 2-EnergyProbe-15, respectively). Given these factors, the Parties have agreed, for the purposes of settlement, to utilize the Board's current default Working Capital Allowance Factor of 7.5%.

TABLE 11: WORKING CAPITAL ALLOWANCE CALCULATION

Description	Application	IR Responses	Variance	Settlement	Variance
	(A)	(B)	(C) = (B) - (A)	(D)	(E) = (D) - (B)
Operations	$1,227,705	$1,227,705	$0	$1,202,705	-$25,000
Maintenance	$1,827,735	$1,827,735	$0	$1,802,735	-$25,000
Billing & Collecting	$2,476,279	$2,476,279	$0	$2,476,279	$0
Community Relations	$237,844	$237,844	$0	$237,844	$0
Admin & General	$3,726,251	$3,726,251	$0	$3,776,415	$50,164
Property Taxes	$243,162	$243,162	$0	$243,162	$0
LEAP	$23,040	$23,040	$0	$23,040	$0
Total Controllable Expenses	**$9,762,015**	**$9,762,015**	**$0**	**$9,762,179**	**$164**
Cost of Power	$110,889,168	$119,615,855	$8,726,687	$120,679,564	$1,063,709
Total Working Capital Allowance Base	**$120,651,183**	**$129,377,870**	**$8,726,687**	**$130,441,743**	**$1,063,873**
Working Capital Allowance Factor	8.22%	8.21%	-0.01%	7.50%	-0.71%
Working Capital Allowance	**$9,917,527**	**$10,621,923**	**$704,396**	**$9,783,131**	**-$838,792**

Evidence References:

Application dated August 28, 2015:

- Exhibit 2, Section 2.4, Page 107 to 117
- Attachment 2-B, EPI Lead/Lag Study, Prepared by Navigant Consulting Inc.

Evidence Update Letter dated October 30, 2015:

- Working Capital Allowance Factor Change Notification

Evidence Update Letter dated November 6, 2015:

- Working Capital Allowance Factor Change and Cost of Power Update

IR Responses dated December 18, 2015:

- IR 2-EnergyProbe-5, Page 58
- IR 2-EnergyProbe-11 to IR 2-EnergyProbe-17, Page 69 to 86

Clarification Question Responses dated January 11, 2016:

- Energy Probe – CQ 4 and, Page 8 and 9

Supporting Parties:

All

2.1.4 Depreciation

The Parties accept the evidence of EPI that its forecast depreciation/amortization expenses are appropriate and reflect the useful lives of the assets and that depreciation has been correctly determined in accordance with Board accounting policies and practices.

TABLE 12: DEPRECIATION

Description	Application	IR Responses	Variance	Settlement	Variance
	(A)	(B)	(C) = (B) - (A)	(D)	(E) = (D) - (B)
Depreciation	$3,849,791	$3,826,034	-$23,758	$3,826,034	$0

Evidence References:

Application dated August 28, 2015:

- Exhibit 2, Section 2.1.2, Page 7
- Exhibit 4, Section 4.11, Page 72 to 91
- Attachments 4-K through Attachment 4-Q

IR Responses dated December 18, 2015:

- IR 2-EnergyProbe-3, Page 54
- IR 2-EnergyProbe-10, Page 67
- IR 4-EnergyProbe-31 and IR 4-EnergyProbe-32, Page 163 to 164

Clarification Question Responses dated January 11, 2016:

- Energy Probe – CQ 1, Page 5
- Energy Probe – CQ 7, Page 12

Supporting Parties:

All

2.1.5 Taxes

For the purposes of settlement of all the issues in this proceeding, and subject to the other adjustments arising in this Settlement Proposal, the Parties accept the evidence of EPI that its forecast PILs are appropriate and have been correctly determined in accordance with Board accounting policies and practices.

A summary of the adjusted PILs is presented in Table 13 below.

An updated PILs Model is included in Attachment D of this Settlement Proposal and has been submitted in Live Excel format.

TABLE 13: INCOME TAXES

Description	Application	IR Responses	Variance	Settlement	Variance
	(A)	(B)	(C) = (B) - (A)	(D)	(E) = (D) - (B)
Income Taxes (Grossed Up)	$159,910	$132,639	-$27,271	$121,753	-$10,886

Evidence References:

Application dated August 28, 2015:

- Exhibit 4, Section 4.12.1, Page 91 to 97
- Attachment 4-S, Test Year Income Tax/PILs Work Form, Board Model

IR Responses dated December 18, 2015:

- IR 4-EnergyProbe-34, Page 166

Supporting Parties:

All

2.1.6 Other Revenue

The Parties have agreed to increase the 2016 Test Year Other Revenue by $73,000. This results in a Test Year amount of $1,261,521, which is consistent with 2015 year to date actual results.

TABLE 14: OTHER REVENUE

Description	Application	IR Responses	Variance	Settlement	Variance
	(A)	(B)	(C) = (B) - (A)	(D)	(E) = (D) - (B)
Specific Service Charges	$327,731	$327,731	$0	$327,731	$0
Late Payment Charges	$250,000	$250,000	$0	$323,000	$73,000
Other Operating Revenues	$436,738	$436,738	$0	$436,738	$0
Other Income or Deductions	$174,052	$174,052	$0	$174,052	$0
Total	**$1,188,521**	**$1,188,521**	**$0**	**$1,261,521**	**$73,000**

Evidence References:

Application dated August 28, 2015:

- Exhibit 3, Section 3.4, Page 48 to 64
- Attachment 3-E, Other Operating Revenue, Board Appendix 2-H

IR Responses dated December 18, 2015:

- IR 3-EnergyProbe-23, Page 123
- IR 3-EnergyProbe-24, Page 125
- IR 3-VECC-26, Page 144
- IR 3-VECC-27, Page 145
- IR 8-Staff-37, Page 241
- IR 8-VECC-55, Page 251

Supporting Parties:

All

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

COMPLETE SETTLEMENT

For the purposes of settlement of all the issues in this proceeding, and subject to the adjustments expressly noted in this Settlement Proposal, the Parties accept the evidence of EPI that the proposed Base Revenue Requirement has been determined accurately.

A revised Revenue Requirement Work Form is included in Attachment C of this Settlement Proposal and has also been included in Live Excel format.

3 LOAD FORECAST, COST ALLOCATION AND RATE DESIGN

3.1 Are the proposed load and customer forecast, loss factors, CDM adjustments and resulting billing determinants appropriate, and, to the extent applicable, are they an appropriate reflection of the energy and demand requirements of the applicant's customers?

COMPLETE SETTLEMENT

The Parties accept the evidence of EPI that the load forecast, customer forecast, loss factors and CDM adjustments have been determined in accordance with Board policies and practices. Specific adjustments as a result of IR Responses and the Settlement Proposal are summarized immediately below and are described in detail in the specified sections further below:

- Issue 3.1.1 – Customer/Connections Forecast
- Issue 3.1.2 – Load Forecast
- Issue 3.1.3 – Loss Factors
- Issue 3.1.4 – CDM Adjustments

The resulting billing determinants are presented in Table 15 below.

An updated copy of EPI's Load Forecast Model is included in Attachment E of this Settlement Proposal and has also been submitted in Live Excel format.

TABLE 15: 2016 TEST YEAR BILLING DETERMINANTS (FOR COST ALLOCATION AND RATE DESIGN)

Rate Class	Cust/Conn	kWh	kW
Residential	36,333	280,420,230	-
General Service < 50 kW	3,856	101,141,767	-
General Service > 50 kW	521	486,566,314	1,294,778
Large Use	2	66,098,244	182,047
Unmetered Scattered Load (Conn)	335	1,288,075	-
Sentinel Lights (Conn)	532	396,340	1,110
Street Lights (Devices)	12,984	6,452,815	19,358
Embedded Distributor	1	4,421,657	11,231
Total	**54,564**	**946,785,442**	**1,508,524**

Evidence References:

Application dated August 28, 2015:

- Exhibit 3, Section 3.2, Page 5
- Exhibit 3 Section 3.3, Page 32
- Attachment 3-A, EPI Load Forecast Model

IR Responses dated December 18, 2015:

- See references in each specific section below.

Supporting Parties:

All

3.1.1 Customer/Connection Forecast

The Parties agree to increase the General Service < 50 kW rate class customer count from 3,850 to 3,856 and to increase the General Service > 50 kW rate class count from 491 to 521 for consistency with 2015 actual year to date customer counts.

TABLE 16: SUMMARY OF LOAD FORECAST CUSTOMER COUNTS/CONNECTIONS

Rate Class	Application	IR Responses	Variance	Settlement	Variance
	(A)	(B)	(C) = (B) - (A)	(D)	(E) = (D) - (B)
Residential	36,333	36,333	-	36,333	-
General Service < 50 kW	3,850	3,850	-	3,856	6
General Service > 50 kW	491	491	-	521	30
Large Use	2	2	-	2	-
Unmetered Scattered Load (Conn)	335	335	-	335	-
Sentinel Lights (Conn)	532	532	-	532	-
Street Lights (Devices)	13,469	12,984	(485)	12,984	-
Embedded Distributor	1	1	-	1	-
Total	55,013	54,528	(485)	54,564	36

Evidence References:

Application dated August 28, 2015:

- Exhibit 3, Section 3.2.5, Page 16
- Attachment 3-A, EPI Load Forecast Model

IR Responses dated December 18, 2015:

- IR 3-EnergyProbe-18, Page 118
- IR 3-VECC-19, Page 133

Supporting Parties:

All

3.1.2 Load Forecast

The Parties agree to increase forecasted purchases by 7,800,000 kWh to correct for the overlap impact of the regression analysis and manual CDM adjustment. The increase in forecasted purchases of 7,800,000 kWh is equivalent to 7,499,590 of billed kWh. The Table 17 below provides the weather normalized billed kWh forecast by rate class.

TABLE 17: SUMMARY OF LOAD FORECAST BILLED KWH

Rate Class	Application	IR Responses	Variance	Settlement	Variance
	(A)	(B)	(C) = (B) - (A)	(D)	(E) = (D) - (B)
Residential	277,476,009	277,042,720	(433,289)	280,420,230	3,377,510
General Service < 50 kW	99,682,764	99,899,667	216,903	101,141,767	1,242,100
General Service > 50 kW	478,846,838	483,686,334	4,839,496	486,566,314	2,879,980
Large Use	66,152,401	66,098,244	(54,157)	66,098,244	-
Unmetered Scattered Load (Conn)	1,288,075	1,288,075	-	1,288,075	-
Sentinel Lights (Conn)	396,340	396,340	-	396,340	-
Street Lights (Devices)	7,263,208	6,452,815	(810,393)	6,452,815	-
Embedded Distributor	4,421,657	4,421,657	-	4,421,657	-
Total	935,527,292	939,285,852	3,758,560	946,785,442	7,499,590

The billed demand forecast for the 2016 Test Year is based on a five year average ratio of kW to kWh for the classes that are billed distribution on a demand basis. Table 18 below shows the 2016 Test Year kW Forecast. Please see Issue 3.3.1 below for details related to the change in the Large Use rate class.

TABLE 18: SUMMARY OF LOAD FORECAST KW

Rate Class	Application	IR Responses	Variance	Settlement	Variance
	(A)	(B)	(C) = (B) - (A)	(D)	(E) = (D) - (B)
Residential	-	-	-	-	-
General Service < 50 kW	-	-	-	-	-
General Service > 50 kW	1,272,217	1,287,117	14,900	1,294,778	7,661
Large Use	146,155	146,047	(108)	182,047	36,000
Unmetered Scattered Load (Conn)	-	-	-	-	-
Sentinel Lights (Conn)	1,110	1,110	-	1,110	-
Street Lights (Devices)	21,790	19,358	(2,432)	19,358	-
Embedded Distributor	11,231	11,231	-	11,231	-
Total	1,452,503	1,464,863	12,360	1,508,524	43,661

Evidence References:

Application dated August 28, 2015:

- Exhibit 3, Section 3.2.7, Page 22
- Attachment 3-A, EPI Load Forecast Model

IR Responses dated December 18, 2015:

- IR 3-EnergyProbe-19, Page 119

Supporting Parties:

All

3.1.3 Loss Factors

The Parties agree to the Loss Factors proposed in the Application with no changes.

TABLE 19: LOSS FACTORS

Description	2016 Proposed
Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0432
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0149
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0328
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0049

Evidence References:

Application dated August 28, 2015:

- Exhibit 1, Section 1.6.7, Page 99
- Exhibit 8, Section 8.10, Page 35 to 37
- Attachment 8-D, Board Appendix 2-R

IR Responses dated December 18, 2015:

- None

Supporting Parties:

All

3.1.4 Load Forecast CDM Adjustments

The Parties agree to the Load Forecast CDM Adjustment by rate class proposed in the IR Responses.

TABLE 20: LOAD FORECAST CDM ADJUSTMENT

Year	Residential	General Service < 50 kW	General Service > 50 kW	Large Use (CK)	Large Use (SMP)	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Embedded Distributor	Total
2016 Load Forecast Adjustment										
2014 Programs (50%)	819,537	596,550	2,042,267	1,815,364	54,157	-	-	9,784	-	5,337,659
2015 Programs (100%)	189,164	642,305	531,927	23,731,898	-	-	-	821,425	-	25,916,719
2016 Programs (50%)	453,959	1,283,506	1,062,940	-	-	-	-	-	-	2,800,405
Total	**1,462,660**	**2,522,361**	**3,637,134**	**25,547,263**	**54,157**	**-**	**-**	**831,209**	**-**	**34,054,783**

Evidence References:

Application dated August 28, 2015:

- Exhibit 3, Section 3.2.8, Page 24 to 27
- Evidence Update Letter dated November 12, 2015

IR Responses dated December 18, 2015:

- IR 3-VECC-22, Page 137 to 138

Supporting Parties:

All

3.2 Is the proposed cost allocation methodology, allocations, and revenue-to-cost ratios appropriate?

COMPLETE SETTLEMENT

The Parties accept the evidence of EPI that all elements of the cost allocation methodology, allocation and revenue-to-cost ("RTC") ratios have been correctly determined in accordance with Board policies and practices. Specific adjustments to cost allocation methodology and RTC ratios as a result of the IR Responses and the Settlement Proposal are summarized immediately below and are described in detail in the specified sections further below:

- Issue 3.2.1 – Billing and Collecting Weighting Factors
- Issue 3.2.2 – Meter Reading Cost Allocation
- Issue 3.2.3 – Demand Profile

An update copy of the Cost Allocation Model is included in Attachment F of this Settlement Proposal and has also been submitted in Live Excel format.

The resulting RTC ratios are presented in Table 21 below.

TABLE 21: SUMMARY OF 2016 RTC RATIOS

Rate Class	Application	IR Responses	Variance	Settlement	Variance
	(A)	(B)	(C) = (B) - (A)	(D)	(E) = (D) - (B)
Residential	98.90%	99.94%	1.04%	98.91%	-1.03%
General Service < 50 kW	105.09%	109.04%	3.95%	110.51%	1.47%
General Service > 50 kW	104.29%	99.08%	-5.21%	98.64%	-0.44%
Large Use - CK	85.00%	85.00%	0.00%	85.00%	0.00%
Large Use - SMP	30.88%	30.91%	0.03%	85.00%	54.09%
Unmetered Scattered Load	105.09%	109.04%	3.95%	110.51%	1.47%
Sentinel Lights	83.54%	86.29%	2.75%	86.25%	-0.03%
Street Lights	105.09%	109.04%	3.95%	110.51%	1.47%
Embedded Distributor	100.00%	100.00%	0.00%	100.00%	0.00%

In the Application dated August 28, 2015, EPI had proposed a three year phase in for the Large Use – SMP customer, which resulted in different RTC ratios for this customer for each of the years 2016 and 2017. As a result of this Settlement Proposal (and Issue 3.3.2), the RTC ratios proposed in Table 21 are consistent for 2016 through to the time of the next rebasing.

3.2.1 Billing and Collecting Weighting Factors

The Parties agree to an adjustment to the Embedded Distributor billing and collecting weighting factor. Otherwise, the Billing and Collecting weighting factors remain as proposed in the Application. Table 22 below presents the Billing and Collecting weighting factors:

TABLE 22: BILLING AND COLLECTING WEIGHTING FACTORS

Description	Application	IR Responses	Settlement Proposal
Weighting Factors:			
Residential	1.0	1.0	1.0
GS<50	1.0	1.0	1.0
GS>50	4.5	4.5	4.5
Large Use	5.5	5.5	5.5
Street Light	1.0	1.0	1.0
Sentinel Light	1.0	1.0	1.0
USL	1.0	1.0	1.0
Embedded Distributor	1.0	1.0	4.5

Evidence References:

Application dated August 28, 2015:

- Exhibit 7, Section 7.3.6, Page 15

IR Responses dated December 18, 2015:

- IR 7-Staff-33, Page 209
- IR 7-EnergyProbe-38, Page 211
- IR 7-VECC-47, Page 229

Supporting Parties:

All

3.2.2 Meter Reading Cost Allocation

The Parties acknowledge the need for additional direct allocation of costs, including meter reading, data management and settlement costs. Accordingly, the Parties agree to the following adjusted direct cost allocations related to Account 5315:

Description	Application	IR Responses	Settlement Proposal
Account 5315 Total	**$1,396,861**	**$1,396,861**	**$1,396,861**
Direct Allocation:			
IRR 4-EP-27, MyAccount		$51,840	$51,840
UtiliSmart, GS>50			$23,712
UtiliSmart, Large Use			$624
UtiliSmart, Embedded Dist			$312
Total Direct Allocation		**$51,840**	**$76,488**
Amount for Indirect Allocation	**$1,396,861**	**$1,345,021**	**$1,320,373**

Evidence References:

Application dated August 28, 2015:

- Exhibit 7, Section 7.3.10, Page 21

IR Responses dated December 18, 2015:

- IR 7-VECC-47, Page 229

Supporting Parties:

All

3.2.3 Demand Profile

In calculating the demand profile, EPI updated its coincident and non-coincident peak calculations using 2014 actual data for allocation of the 2016 load forecast. The Parties agree to utilize the resulting demand profile, while acknowledging that the coincident peak and non-coincident peak calculations were not weather normalized.

Evidence References:

Application dated August 28, 2015:

- Exhibit 7, Section 7.3.11, Page 21 to 23

IR Responses dated December 18, 2015:

- IR 7-Staff-32, Page 208
- IR 7-EnergyProbe-39, Page 212
- IR 7-VECC-48, Page 230
- IR 7-VECC-49, Page 233

Clarification Question Responses dated January 11, 2016

- VECC – CQ 62, Page 26
- Attachment CQ7-A, Street Lighting Load Profile

Supporting Parties:

All

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

COMPLETE SETTLEMENT

The Parties accept the evidence of EPI that all elements of the rate design have been correctly determined in accordance with Board policies and practices. Specific adjustments to the rate design as a result of the IR Responses and the Settlement Proposal are summarized immediately below and are described in detail in the specified sections further below:

- Issue 3.3.1 – Large Use – CK Contracted Amount
- Issue 3.3.2 – Large Use – SMP Rate Mitigation
- Issue 3.3.3 – Tariff Sheet Updates
- Issue 3.3.4 – Residential Rate Design

The resulting distribution rates are presented in Table 23 below.

TABLE 23: MAY 1, 2016 DISTRIBUTION RATES

Rate Class	Fixed Rate	Billing Determinant	Variable Rate
Residential	$18.98	kWh	$0.0077
General Service < 50 kW	$30.00	kWh	$0.0099
General Service > 50 kW	$97.27	kW	$3.2218
Large Use	$1,484.36	kW	$2.2668
Unmetered Scattered Load (Conn)	$8.03	kWh	$0.0015
Sentinel Lights (Conn)	$7.30	kW	$0.6543
Street Lights (Device)	$1.11	kW	$0.9331
Embedded Distributor	$128.86	kW	$0.0000

Evidence References:

Application dated August 28, 2015:
Exhibit 1, Section 1.6.7, Page 96 to 99
Exhibit 8, Section 8.1, Page 5 to 12
Attachment 8-B, Board Appendix 2-V
Attachment 8-F, Proposed 2016 Tariff Sheets
IR Responses dated December 18, 2015:

- IR 8-VECC-51, Page 244
- IR 8-VECC-54, Page 249
- IR 8-VECC-56, Page 252

Supporting Parties:

All

3.3.1 Large Use Rate Design

In the Application, EPI had used a demand of 7.2MW for its Large Use – CK customer (with co-generation) for the purposes of rate design, reflecting a contracted demand value for the customer, which employs co-generation. For the purposes of settlement, the Parties have agreed to increase the contracted demand value used for rate design for that customer from 7.2MW to 10.2MW, in order to reflect the historic gross load demand of the customer's facility in absence of co-generation. This increase has been reflected in Load Forecast updates presented in Issue 3.1.1 and Table 18.

Evidence References:

Application dated August 28, 2015:

- Exhibit 3, Section 3.2.9, Page 28
- Exhibit 3, Section 3.2.11, Page 31, Table 3-29
- Exhibit 7, Section 7.2.3, Page 7
- Exhibit 7, Section 7.3.11, Page 21 to 30
- Exhibit 8, Section 8.1.2, Page 8 to 9

IR Responses dated December 18, 2015:

- IR 3-Staff-32, Page 208
- IR 3-VECC-25, Page 142
- IR 7-VECC-42, Page 222
- IR 7-VECC-46, Page 228
- IR 7-VECC-48 to IR7-VECC-50, Page 230 to 234
- IR 8-Staff-35, Page 237
- IR 8-VECC-53, Page 248
- IR 9-EnergyProbe-47, Page 263

Supporting Parties:

All

3.3.2 Large Use Rate Mitigation

In the Application, EPI noted that based on the historic rate design of the SMP rate zone, the SMP Large Use customer had experienced low distribution rates for an extended time. EPI further noted that based on the Application requirement to apply current Cost Allocation methodologies and RTC ratios, the customer would realize a substantial increase in annual distribution costs. In order to mitigate the impact to the customer, EPI proposed a three year transition period to move the RTC ratio of the customer up to the Board's lower boundary policy for the Large Use rate class of 85%.

With consideration to the overall rate impacts arising from the other adjustments from the IR Responses and Settlement Proposal, the Parties agree to align the SMP Large Use customer RTC ratio with the minimum Large Use RTC ratio of 85% effective May 1, 2016, rather than by May 1, 2018 as originally proposed as a rate mitigation strategy proposed in the Application. This is reflected in the values presented in Issue 3.2 and Table 21.

The updated overall bill impact analysis included herein as Attachment I, which reflects the above noted RTC ratio adjustment to 85% effective May 1, 2016, shows that overall bill impact for the SMP Large Use customer as a result of the distribution rate changes from this Application is a 0.52% increase. The Parties acknowledge that the absence of rate mitigation in this instance is consistent with normal rate making practice, whereby rate mitigation is not applied in cases where there is an overall rate increase of less than 10%.

Evidence References:

Application dated August 28, 2015:

- Exhibit 1, Section 1.6.7, Page 98
- Exhibit 7, Section 7.5, Page 28
- Attachment 7-E, Board Appendix 2-P
- Exhibit 8, Section 8.1.2, Page 9 to 10
- Exhibit 8, Section 8.13, Page 41

IR Responses dated December 18, 2015:

- IR 7-EnergyProbe-40, Page 213
- IR 7-SEC-27, Page 221

- IR 7-VECC-50, Page 234
- IR 8-VECC-53, Page 53

Clarification Question Responses dated January 11, 2016:

- Energy Probe – CQ 11, Page 24

Supporting Parties:

All

3.3.3 Tariff Sheet Updates

The Parties agree to update the proposed tariff sheets to reflect the adjustments from the IR Responses and the Settlement Proposal. These include:

- Removal of "Credit Reference/Credit Check" from Specific Service Charges,
- Update description of Standby Charge line item,
- Update of the Wholesale Market Service Rate from $0.0044/kWh to $0.0036/kWh effective January 1, 2016; and
- Addition of the Ontario Electricity Support Program Charge of $0.0011/kWh effective January 1, 2016.

A copy of the updated Tariff sheets have been included in Attachment A of this Settlement Proposal.

Evidence References:

Application dated August 28, 2015:

- Exhibit 8, Section 8.12, Page 39
- Attachment 8-F, Board Appendix 2-Z

IR Responses dated December 18, 2015:

- IR 7-VECC-42, Page 223
- IR 8-Staff-35, Page237
- IR 8-VECC-55, Page 251
- IR 8-VECC-56, Page 252

Other:

- Decision on Regulatory Charges for 2016, November 19, 2015, EB-2015-0294

Supporting Parties:

All

3.3.4 Residential Rate Design

Under the Board's new Policy entitled "A New Distribution Rate Design for Residential Electricity Customers (EB-2012-0140)", distributors are to structure Residential distribution rates so that all costs for distribution service are collected through a fixed monthly charge within four years (i.e. by 2019).

As described in the Application, and more fully detailed in Section 3.5 below, EPI currently maintains four rate zones. As such, there is currently a wide range of Residential fixed/variable proportions among

the four rate zones. The Parties acknowledge that the EPI Chatham-Kent rate zone represents a significant portion of EPI's Residential customers and that the Residential rates for the Chatham-Kent rate zone are already highly fixed.

Given the rate harmonization proposed in the Application and the above-noted factors, EPI proposed to start the migration to a fixed Residential monthly charge by first transitioning the Strathroy, Parkhill & Mt. Brydges rate zone, the Dutton rate zone and Newbury rate zone to the current Chatham-Kent fixed rate percentage in 2016. EPI further proposed that the remaining migration to fully fixed rate for Residential customers be completed over the remaining 3 years. This approach would result in EPI fully establishing fixed Residential distribution rates within 4 years.

The Parties agree to the proposed implementation of a fixed monthly distribution charge for Residential customers. The four year phase in approach is outlined in Table 24 below.

TABLE 24: RESIDENTIAL RATE DESIGN (UPDATED TABLE 8-10)

Rates Effective	Customers	FC	VC	Total	FC %	VC%	Proposed Rate
May 1, 2016	36,333	$8,275,204	$2,148,568	$10,423,772	79.39%	20.61%	$18.98
May 1, 2017	36,333	$8,991,317	$1,432,454	$10,423,772	86.26%	13.74%	$20.62
May 1, 2018	36,333	$9,707,430	$716,341	$10,423,772	93.13%	6.87%	$22.26
May 1, 2019	36,333	$10,423,772	$0	$10,423,772	100.00%	0.00%	$23.91

Evidence References:

Application dated August 28, 2015:

- Exhibit 8, Section 8.1.4, Page 12
- Attachment 8-A, Board Appendix 2-PA

IR Responses dated December 18, 2015:

- IR 8-Staff-36, Page 239
- IR 8-VECC-52, Page 245

Other:

- A New Distribution Rate Design for Residential Electricity Customers dated April 2, 2015, EB-2012-0410

Supporting Parties:

All

3.4 Are the proposed Retail Transmission Service Rates and Low Voltage service rates appropriate?

COMPLETE SETTLEMENT

The Parties accept the evidence of EPI that all elements of the Retail Transmission Service Rates and Low Voltage Service Rates have been correctly determined in accordance with Board policies and practices. Specific adjustments to the rates as a result of the IR Responses and the Settlement Proposal are summarized immediately below and are described in detail in the specified sections further below:

- Issue 3.4.1 – Retail Transmission Service Rates
- Issue 3.4.2 – Low Voltage Service Rates

3.4.1 Retail Transmission Service Rates

Subsequent to updates related to this Settlement Proposal and updated for approved 2016 UTR and HONI transmission rates, the Parties have agreed to the RTSR rates presented in Table 25 below.

An updated copy of the Board RTSR Model has been included in Attachment G of this Settlement Proposal and has also been submitted in Live Excel format.

TABLE 25: RTSR NETWORK AND CONNECTION RATES

Rate Class	Unit	Proposed Network	Proposed Connection
Residential	kWh	$0.0070	$0.0053
General Service < 50 kW	kWh	$0.0061	$0.0047
General Service > 50 kW	kW	$2.6640	$1.9890
Large Use	kW	$2.8267	$2.1867
Unmetered Scattered Load	kWh	$0.0061	$0.0047
Sentinel Lights	kW	$1.9570	$1.4948
Street Lights	kW	$1.9369	$1.4600
Embedded Distributor	kW	$2.6640	$1.9890

Note: For customers with load displacement generation at 1MW or above, or 2 MW or above for renewable generation, installed after October 1998, the RTSR volumetric charges are billed at the gross demand level.

Evidence References:

Application dated August 28, 2015:

- Exhibit 8, Section 8.4, Page 21 to 25
- Attachment 8-C, Board RTSR Model

IR Responses dated December 18, 2015:

- None

Other:

- 2016 Uniform Transmission Rate Decision and Order dated January 14, 2016, Board File No. EB-2015-0311
- Hydro One Networks Inc., Tariff of Rates and Charges, Effective January, 1, 2016 Board File No. EB-2015-0079

Supporting Parties:

All

3.4.2 Low Voltage Service Rates

Subsequent to updates related to this Settlement Proposal, the Parties have agreed to the Low Voltage rates presented in Table 26 below.

TABLE 26: LOW VOLTAGE SERVICE RATES

Rate Class	Allocated LV Charges	Unit	2016 Load Forecast	Rate
Residential	$483,396	kWh	292,534,384	$0.0017
General Service < 50 kW	$154,613	kWh	105,511,091	$0.0015
General Service > 50 kW	$802,936	kW	1,294,778	$0.6201
Large Use	$84,845	kW	124,447	$0.6818
Unmetered Scattered Load	$1,969	kWh	1,343,720	$0.0015
Sentinel Lights	$517	kW	1,110	$0.4661
Street Lights	$8,812	kW	19,358	$0.4552
Embedded Distributor	$6,965	kW	11,231	$0.6201

Note: For customers with load displacement generation at 1MW or above, or 2 MW or above for renewable generation, installed after October 1998, the RTSR volumetric charges are billed at the gross demand level.

Evidence References:

Application dated August 28, 2015:

- Exhibit 8, Section 8.3, Page 17 to 20

IR Responses dated December 18, 2015:

- None

Supporting Parties:

All

3.5 Is the proposal for harmonizing rates and charges across Entegrus' rate zones appropriate?

COMPLETE SETTLEMENT

As noted in the Application, as a result of mergers and acquisitions, EPI currently maintains the following four rate zones:

- The Chatham-Kent Rate Zone, representing the territory of the former Chatham-Kent Hydro,
- The Strathroy, Mount Brydges and Parkhill Rate Zone, representing the territory of Strathroy, Mount Brydges & Parkhill of the former Middlesex Power Distribution Company;
- The Dutton Rate Zone, representing the territory of the former Dutton Hydro Inc.; and,
- The Newbury Rate Zone, representing the territory of the former Newbury Power Inc.

EPI further provided survey evidence showing that a strong majority of both residential (72%) and general service customers (69%) agreed with the concept of rate harmonization.

With reference to the above-noted factors, EPI proposed to harmonize the four above rate zones into a single tariff sheet effective May 1, 2016.

The Parties agree to the proposed harmonization of rates and charges as presented in the evidence by EPI.

Evidence References:

Application dated August 28, 2015:

- Exhibit 1, Section 1.5.3, Page 74,
- Exhibit 1, Section 1.6.7, Page 97
- Exhibit 7, Section 7.2.1, Page 6
- Exhibit 8, Section 8.3, Page 17
- Exhibit 8, Section 8.4, Page 21
- Exhibit 8, Section 8.13, Page 40
- Exhibit 8, Section 8.14.1, Page 42
- Exhibit 9, Section 9.3, Page 11
- Exhibit 9, Section 9.7.1, Page 43

IR Responses dated December 18, 2015:

- IR 1-VECC-4, Page 27
- IR 8-Staff-36, Page 239

Supporting Parties:

All

4 ACCOUNTING

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

COMPLETE SETTLEMENT

The Parties accept the evidence of EPI that all impacts of changes to accounting standards, policies, estimates and adjustments have been properly identified and recorded in accordance with the Board's policies and properly reflected in rates. EPI has updated the calculation for Account 1576 to align with the settlement of Issue 2.1.1. The updated balance of Account 1576 for disposition is presented in Table 27 below.

TABLE 27: ACCOUNT 1576 – ACCOUNTING CHANGES UNDER CGAAP (ORIGINAL TABLE 9-25)

Description	2013 Revised CGAAP Actual	2014 Revised CGAAP Actual	2015 MIFRS Forecast
PP&E Values under former CGAAP			
Opening net PP&E	$61,227,598	$64,999,435	$68,500,085
Net Additions	$9,152,268	$9,197,637	$8,720,709
Net Depreciation	-$5,380,431	-$5,696,987	-$5,872,584
Closing PP&E	$64,999,435	$68,500,085	$71,348,210
PP&E Values under revised CGAAP			
Opening net PP&E	$61,227,598	$65,601,777	$70,780,081
Net Additions	$8,641,727	$8,662,655	$8,084,923
Net Depreciation	-$4,267,549	-$3,484,350	-$3,967,798
Closing PP&E	$65,601,777	$70,780,081	$74,897,206
Difference in Closing net PP&E	**-$602,341**	**-$2,279,996**	**-$3,548,996**
WACC			6.26%
Number of years for Disposition			2
Return on Rate Base			-$444,665
Amount for Disposition			**-$3,993,662**

The Parties agree the amount in Account 1576 will be allocated to each rate class based on the 2016 Load Forecast kWh values. For all rate classes, except Residential, the rate will be determined on either a kWh or kW basis, as appropriate for each class. For the Residential rate class, the Parties agreed to a fixed monthly charge based on the 2016 Test Year Load Forecast number of customers. The amount in Account 1576 will be disposed of over two years. The allocation and applicable rate riders are presented in Table 28 below.

TABLE 28: ACCOUNT 1576 RATE RIDER CALCULATION

Rate Class	2016 Load Forecast			Allocated Amount	Billing Unit	Rate Rider
	Cust/Conn	kWh	kW			
Residential	36,333	280,420,230	-	-$1,221,513	Customer	-$1.40
General Service < 50 kW	3,856	101,141,767	-	-$440,575	kWh	-$0.0022
General Service > 50 kW	521	486,566,314	1,294,778	-$2,119,488	kW	-$0.8187
Large Use	2	40,550,981	94,834	-$176,640	kW	-$0.9316
Unmetered Scattered Load (Conn)	335	1,288,075	-	-$5,611	kWh	-$0.0022
Sentinel Lights (Conn)	532	396,340	1,110	-$1,726	kW	-$0.7779
Street Lights (Devices)	12,984	6,452,815	19,358	-$28,109	kW	-$0.7262
Embedded Distributor	1	4,421,657	11,231	$0	kW	$0.0000
Total	**54,564**	**921,238,179**	**1,421,311**	**-$3,993,662**		

Evidence References:

Application dated August 28, 2015:

- Exhibit 1, Section 1.6.8, Page 100
- Exhibit 4, Section 4.2.3, Page 18
- Exhibit 4, Section 4.11.3, Page 80
- Exhibit 9, Section 9.5.7, Page 34
- Exhibit 9, Section 9.7.3, Page 50 to 51

IR Responses dated December 18, 2015:

- IR 9-Staff-38, Page 254
- IR 9-EnergryProbe-45, Page 261
- IR 9-VECC-57, Page 264

Supporting Parties:

All

4.2 Are the applicant's proposals for deferral and variance accounts, including the balances in the existing accounts and their disposition and the continuation of existing accounts, appropriate?

COMPLETE SETTLEMENT

The Parties accept the evidence of EPI that all elements of the deferral and variance accounts, including the balances in the existing accounts and their disposition on a harmonized basis commencing May 1, 2016, as well as the continuation of existing accounts. Specific adjustments to the deferral and variance accounts as a result of the IR Responses and the Settlement Proposal are summarized immediately below and are described in detail in the specified sections further below:

- Issue 4.2.1 – Stranded Meter Rate Rider Calculation
- Issue 4.2.2 – LRAM & LRAMVA Disposition
- Issue 4.2.3 – LRAMVA Baseline
- Issue 4.2.4 – OPEBs Deferral Account

Table 29 below summarizes the amounts for disposition and associated rate riders by rate class.

An updated copy of the DVA Continuity Model can be found in Attachment H of this Settlement Proposal and has also been submitted in Live Excel format.

TABLE 29: DVA RATE RIDERS

Rate Class	Billing Determinant	Group One	Group One - Non-RPP	Group Two	LRAM/ LRAMVA	Acct 1576	Stranded Meter
Total Amount		$1,403,803	$1,698,871	$354,754	$229,394	-$3,993,662	$317,141
Residential	Cust/kWh	$0.0015	$0.0034	$0.25	$0.0002	-$1.40	$0.22
General Service < 50 kW	kWh	$0.0015	$0.0035	$0.0004	$0.0007	-$0.0022	$2.94
General Service > 50 kW	kW	$0.5791	$1.3567	$0.1454	$0.0563	-$0.8187	$13.35
General Service > 50 kW - WMP	kW	$0.4317					
Large Use	kW	$0.6596	-$0.0827	$0.1655	$0.3180	-$0.9316	
Unmetered Scattered Load (Conn)	kWh	$0.0015	$0.0042	$0.0004	$0.0000	-$0.0022	
Sentinel Lights (Conn)	kW	$0.5489	$0.0000	$0.1382	$0.0000	-$0.7779	
Street Lights (Device)	kW	$0.5117	$1.1613	$0.1290	$0.0006	-$0.7262	
Embedded Distributor	kW	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	

Evidence References:

Application dated August 28, 2015:

- Exhibit 1, Section 1.6.8, Page 100
- Exhibit 4, Section 4.15, Page 101 to 104
- Exhibit 9

IR Responses dated December 18, 2015:

- IR 2-EnergyProbe-6, Page 61
- IR 9-Staff-38, Page 254
- IR 9-Staff-39, Page 257
- IR 9-EnergyProbe-44, Page 259
- IR 9-EnergyProbe-45, Page 261
- IR 9-EnergyProbe-46, Page 262
- IR 9-EnergyProbe-47, Page 263
- IR-VECC-57, Page 264

Clarification Question Responses dated January 11, 2016:

- Energy Probe – CQ 2, Page 6

Supporting Parties:

All

4.2.1 Stranded Meter Rate Rider Calculation

The Parties agree to the Stranded Meter disposition amount of $317,141 and that this amount will be disposed of as a fixed rate rider to the impacted rate classes. The rate rider calculations are presented in Table 30 below.

TABLE 30: STRANDED METER RATE RIDER

Deferral Acct	1555	Billing Unit	Group One Rate Rider
Total Claim:	$317,140.83		
Allocation Notes:	Actual		
Residential	$97,206.45	Customer	$0.22
General Service <50	$136,176.71	Customer	$2.94
General Service >50	$83,757.67	Customer	$13.35
Large Use		kW	
Unmetered Scattered Load Connections		kWh	
Sentinel Lighting Connections		kW	
Street Lighting Connections		kW	
Embedded Distributor	$0.00	kW	
Total	**$317,140.83**		

Evidence References:

Application dated August 28, 2015:

- Exhibit 2, Section 2.5, Page 118 to 120
- Exhibit 9, Section 9.5.5, Page 33 to 34

IR Responses dated December 18, 2015:

- IR 2-Staff-5, Page 34
- IR 2-EnergyProbe-6, Page 61
- IR 9-EnergyProbe-44, Page 259
- IR 9-EnergyProbe-46, Page 262

Clarification Question Responses dated January 11, 2016:

- Energy Probe – CQ 2, Page 6

Supporting Parties:

All

4.2.2 LRAM & LRAMVA Disposition Calculation

The Parties agree to the LRAM and LRAMVA calculations and the resulting deferral disposition balances as presented in Table 31 below.

TABLE 31: LRAM/LRAMVA RATE RIDER

Rate Class	Billing Unit	Balance	Rate
Residential	kWh	$61,349	$0.0002
General Service <50	kWh	$71,795	$0.0007
General Service >50	kW	$72,871	$0.0563
Large Use	kW	$23,365	$0.2464
Unmetered Scattered Load Connections	kWh	$0	$0.0000
Sentinel Lighting Connections	kW	$0	$0.0000
Street Lighting Connections	kW	$13	$0.0007
Embedded Distributor	kW	$0	$0.0000
Total		$229,394	

Evidence References:

Application dated August 28, 2015:

- Exhibit 4, Section 4.15, Page 101
- Attachment 4-T, EPI Details of Historic LRAM and LRAMVA Claims
- Attachment 4-U, EPI – SMP LRAM Report, Prepared by IndEco Strategic Consulting Inc.
- Attachment 4-V, EPI – CK LRAMVA Report, Prepared by IndEco Strategic Consulting Inc.
- Attachment 4-W, EPI – SMP LRAMVA Report, Prepared by IndEco Strategic Consulting Inc.
- Exhibit 9, Section 9.4.3, Page 14
- Exhibit 9, Section 9.5, Page 29
- Exhibit 9, Section 9.7.3, Page 50

Evidence Update Letter dated November 12, 2015:

- Attachment A – CK LRAMVA Final Report
- Attachment B – SMP LRAMVA Final Report
- Attachment C – EPI DVA Continuity Model

IR Responses dated December 18, 2015:

- IR 3-VECC-16, Page 129
- IR 3-VECC-23, Page 139
- IR 4-VECC-39, Page 190
- IR 9-EnergyProbe-47, Page 263

Supporting Parties:

All

4.2.3 LRAMVA Baseline

The Parties agree to the proposed LRAMVA baseline as presented in Table 32 below.

TABLE 32: 2016 LRAMVA BASELINE CALCULATION

Line No.	Description	Residential	General Service < 50 kW	General Service > 50 kW	Large Use (CK)	Large Use (SMP)	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Embedded Distributor	Total
1	**kWh**										
2	2014 Program Persistence	1,639,073	1,193,099	4,084,534	3,630,728	108,315	-	-	19,568	-	10,675,318
3	2015 Program Persistence	189,164	642,305	531,927	23,731,898	-	-	-	821,425	-	25,916,719
4	2016 Program Persistence	907,918	2,567,012	2,125,879	-	-	-	-	-	-	5,600,809
5	**Total LRAMVA Baseline**	**2,736,155**	**4,402,416**	**6,742,340**	**27,362,627**	**108,315**	**-**	**-**	**840,993**	**-**	**42,192,847**
6	Exclude Large Use (CK) (Due to Contract Agreement)				(27,362,627)						(27,362,627)
7	**Adjusted LRAMVA Baseline**	**2,736,155**	**4,402,416**	**6,742,340**	**-**	**108,315**	**-**	**-**	**840,993**	**-**	**14,830,220**
8	**kW**										
9	Percentage kW to kWh (From Load Forecast)			0.266%	0.328%	0.200%	0.000%	0.280%	0.300%	0.254%	
10	2014 Program Persistence			10,865	11,909	217	-	-	59	-	23,049
11	2015 Program Persistence			1,415	77,841	-	-	-	2,464	-	81,720
12	2016 Program Persistence			5,655	-	-	-	-	-	-	5,655
13	**Total LRAMVA Baseline**			**17,935**	**89,749**	**217**	**-**	**-**	**2,523**	**-**	**110,424**
14	Exclude Large Use (CK) (Due to Contract Agreement)				(89,749)						(89,749)
15	**Adjusted LRAMVA Baseline (Annual)**			**17,935**	**-**	**217**	**-**	**-**	**2,523**	**-**	**20,674**
16	**Adjusted LRAMVA Baseline (Avg Monthly)**			**1,495**	**-**	**18**	**-**	**-**	**210**	**-**	**1,723**

Evidence References:

Application dated August 28, 2015:

- Exhibit 3, Section 3.2.9, Page 27

IR Responses dated December 18, 2015:

- IR 3-VECC-23, Page 139

Clarification Question Responses dated January 11, 2016:

- VECC – CQ 59, Page 14

Supporting Parties:

All

4.2.4 OPEBs (Deferral Account)

Consistent with other recent Settlement Proposals approved by the Board, the Parties agree that EPI will establish a new deferral account for the purpose of recording the difference in revenue requirement each year, starting in the 2016 test year, between both the capitalized and OM&A components of OPEBs accounted for using a forecasted cash basis (as to be reflected in rates if this Settlement Proposal is accepted by the Board) and both capitalized and OM&A components of OPEBs accounted for using a forecasted accrual basis. Carrying charges will not apply to this deferral account. If the Board determines that LDCs must include in rates OPEBs accounted for using a forecasted cash basis, EPI will seek to discontinue this account without seeking disposition of the amounts recorded in this account. If the Board determines that LDCs should recover OPEBs in rates using a forecasted accrual accounting methodology, the Parties agree that EPI may seek disposition of this account to dispose the amounts recorded in its next cost of service rate application. EPI will propose a disposition period over which the account should be disposed depending on the quantum in the account and the potential rate impacts at the time. A draft accounting order for this account is included in Attachment J to this Settlement Proposal.

Evidence References:

Application dated August 28, 2015:

- Exhibit 4 Section 4.4.6, Page 53 to 55
- Attachment 4-G, Mondelis Actuarial Report

IR Responses dated December 18, 2015:

- IR 4-Staff-31, Page 152
- IR 4-EnergyProbe-30, Page 162

Supporting Parties:

All

ATTACHMENT A

Proposed May 1, 2016

Tariff Sheets

Entegrus Powerlines Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2016

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

EB-2015-0061

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less and includes:

1) All services supplied to single-family dwelling units for domestic or household purposes,
2) All multi-unit residential establishments such as apartments of 6 or less units.
3) If a service supplies a combination of residential and commercial load and wiring does not permit separate metering, the classification of this customer will be determined individually by the distributor.

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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	18.98
Rate Rider for the Recovery of Stranded Meter Assets – Effective until April 30, 2017	$	0.22
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Rate Rider for Disposition of Group Two Deferral/Variance Accounts (2016) - effective until April 30, 2017	$	0.25
Rate Rider for Disposition of Accounting Changes Under CGAAP/MIFRS Account 1575 and 1576 - effective until April 30, 2018	$	(1.40)
Distribution Volumetric Rate	$/kWh	0.0077
Low Voltage Service Rate	$/kWh	0.0017
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism Variance Account (2016) – effective until April 30, 2017	$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2016)- effective until April 30, 2017	$/kWh	0.0015
Rate Rider for Disposition of Global Adjustment Account (2016)- effective until April 30, 2017 – Applicable only for Non-RPP Customers	$/kWh	0.0034
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until April 30, 2017 – Application only for the customers of the former **Dutton** rate zone	$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until April 30, 2017 – Applicable only for Non-RPP and the customers of the former **Dutton** rate zone	$/kWh	0.0083
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until April 30, 2017 – Application only for the customers of the former **Newbury** rate zone	$/kWh	0.0023
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until April 30, 2017 – Applicable only for Non-RPP and the customers of the former **Newbury** rate zone	$/kWh	0.0031
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until April 30, 2017 – Applicable only for the customers of the former **Newbury** rate zone	$/kWh	0.0052

Entegrus Powerlines Inc.
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Rate Rider for Disposition of Global Adjustment Sub-Account (2015) - effective until April 30, 2017 – Applicable only for Non-RPP and the customers of the former **Newbury** rate zone	$/kWh	(0.0003)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0070
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0053

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	$/kWh	0.0011
Standard Supply Service – Administration Charge (if applicable)	$	0.25

Entegrus Powerlines Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2016

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EB-2015-0061

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on page 1 of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

APPLICATION

The application of the credits is in accordance with the Distribution System Code (Section 9) and subsection 79.2 of the Ontario Energy Board Act, 1998.

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

In this class:
"Aboriginal person" includes a person who is a First Nations person, a Métis person or an Inuit person;
"account-holder" means a consumer who has an account with a distributor that falls within a residential-rate classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;
"electricity-intensive medical device" means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;
"household" means the account-holder and any other people living at the accountholder's service address for at least six months in a year, including people other than the account-holder's spouse, children or other relatives;
"household income" means the combined annual after-tax income of all members of a household aged 16 or over;

MONTHLY RATES AND CHARGES

Class A
(a) account-holders with a household income of $28,000 or less living in a household of one or two persons;
(b) account-holders with a household income of between $28,001 and $39,000 living in a household of three persons;
(c) account-holders with a household income of between $39,001 and $48,000 living in a household of five persons;
(d) account-holders with a household income of between $48,001 and $52,000 living in a household of seven or more persons;
but does not include account-holders in Class E.

OESP Credit	$	(30.00)

Class B
(a) account-holders with a household income of $28,000 or less living in a household of three persons;
(b) account-holders with a household income of between $28,001 and $39,000 living in a household of four persons;
(c) account-holders with a household income of between $39,001 and $48,000 living in a household of six persons;
but does not include account-holders in Class F.

OESP Credit	$	(34.00)

Class C
(a) account-holders with a household income of $28,000 or less living in a household of four persons;
(b) account-holders with a household income of between $28,001 and $39,000 living in a household of five persons;
(c) account-holders with a household income of between $39,001 and $48,000 living in a household of seven or more persons;
but does not include account-holders in Class G.

OESP Credit	$	(38.00)

Entegrus Powerlines Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2016

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ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

Class D
(a) account-holders with a household income of $28,000 or less living in a household of five persons;
(b) account-holders with a household income of between $28,001 and $39,000 living in a household of six persons;
but does not include account-holders in Class H.

OESP Credit	$	(42.00)

Class E
Class E comprises account-holders with a household income and household size described under Class A
who also meet any of the following conditions:
(a) the dwelling to which the account relates is heated primarily by electricity;
(b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes,
an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit	$	(45.00)

Class F
(a) account-holders with a household income of $28,000 or less living in a household of six or more persons;
(b) account-holders with a household income of between $28,001 and $39,000 living in a household of seven
or more persons; or
(c) account-holders with a household income and household size described under Class B who also meet any
of the following conditions:
i. the dwelling to which the account relates is heated primarily by electricity;
ii. the account-holder or any member of the account-holder's household is an Aboriginal person; or
iii. the account-holder or any member of the account-holder's household regularly uses, for medical purposes,
an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit	$	(50.00)

Class G
Class G comprises account-holders with a household income and household size described under Class C
who also meet any of the following conditions:
(a) the dwelling to which the account relates is heated primarily by electricity;
(b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes,
an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit	$	(55.00)

Class H
Class H comprises account-holders with a household income and household size described under Class D
who also meet any of the following conditions:
(a) the dwelling to which the account relates is heated primarily by electricity;
(b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes,
an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit	$	(60.00)

Class I
Class I comprises account-holders with a household income and household size described under
paragraphs (a) or (b) of Class F who also meet any of the following conditions:
(a) the dwelling to which the account relates is heated primarily by electricity;
(b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
(c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes,
an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit	$	(75.00)

Entegrus Powerlines Inc.
TARIFF OF RATES AND CHARGES
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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum gross demand over a period of 12 consecutive months is less than, or is forecast to be less than, 50 kW and includes multi-unit residential establishments such as apartment buildings supplied through one service (bulk-metered) with greater than 6 units. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	30.00
Rate Rider for the Recovery of Stranded Meter Assets – Effective until April 30, 2017	$	2.94
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0099
Low Voltage Service Rate	$/kWh	0.0015
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism Variance Account (2016) - effective until April 30, 2017	$/kWh	0.0007
Rate Rider for Disposition of Deferral/Variance Accounts (2016)- effective until April 30, 2017	$/kWh	0.0015
Rate Rider for Disposition of Global Adjustment Account (2016)- effective until April 30, 2017 Applicable only for Non-RPP Customers	$/kWh	0.0035
Rate Rider for Disposition of Group Two Deferral/Variance Accounts (2016) - effective until April 30, 2017	$/kWh	0.0004
Rate Rider for Disposition of Accounting Changes Under CGAAP/MIFRS Account 1575 and 1576 - effective until April 30, 2018	$/kWh	(0.0022)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until April 30, 2017 – Application only for the customers of the former **Dutton** rate zone	$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until April 30, 2017 – Applicable only for Non-RPP and the customers of the former **Dutton** rate zone	$/kWh	0.0083
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until April 30, 2017 – Application only for the customers of the former **Newbury** rate zone	$/kWh	0.0023
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until April 30, 2017 – Applicable only for Non-RPP and the customers of the former **Newbury** rate zone	$/kWh	0.0031
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until April 30, 2017 – Application only for the customers of the former **Newbury** rate zone	$/kWh	0.0059
Rate Rider for Disposition of Global Adjustment Sub-Account (2015) - effective until April 30, 2017 – Applicable only for Non-RPP and the customers of the former **Newbury** rate zone	$/kWh	(0.0003)

Entegrus Powerlines Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2016

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EB-2015-0061

Retail Transmission Rate - Network Service Rate	$/kWh	0.0061
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 or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Ontario Electricity Support Program (OESP)	$/kWh	0.0011
Standard Supply Service – Administration Charge (if applicable)	$	0.25

Entegrus Powerlines Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2016

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EB-2015-0061

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose average monthly maximum gross demand over a period of 12 consecutive months is equal to or greater than, or is forecast to be equal to or greater than, 50 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	97.27
Rate Rider for the Recovery of Stranded Meter Assets – Effective until April 30, 2017	$	13.35
Distribution Volumetric Rate	$/kW	3.2218
Low Voltage Service Rate (see Note 1)	$/kW	0.6201
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism Variance Account (2016) - effective until April 30, 2017	$/kW	0.0563
Rate Rider for Disposition of Deferral/Variance Accounts (2016)- effective until April 30, 2017 Application for all customers excluding Wholesale Market Participants	$/kW	0.5791
Rate Rider for Disposition of Deferral/Variance Accounts (2016)- effective until April 30, 2017 Applicable for only Wholesale Market Participants	$/kW	0.4317
Rate Rider for Disposition of Global Adjustment Account (2016)- effective until April 30, 2017 Applicable only for Non-RPP Customers excluding Wholesale Market Participants	$/kW	1.3567
Rate Rider for Disposition of Group Two Deferral/Variance Accounts (2016) - effective until April 30, 2017	$/kW	0.1454
Rate Rider for Disposition of Accounting Changes Under CGAAP/MIFRS Account 1575 and 1576 - effective until April 30, 2018	$/kW	(0.8185)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until April 30, 2017 – Application only for the customers of the former **Newbury** rate zone	$/kW	0.8703
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until April 30, 2017 – Applicable only for Non-RPP and the customers of the former **Newbury** rate zone	$/kW	1.1795
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until April 30, 2017 – Application only for the customers of the former **Newbury** rate zone	$/kW	1.6790
Rate Rider for Disposition of Global Adjustment Sub-Account (2015) - effective until April 30, 2017 – Applicable only for Non-RPP and the customers of the former **Newbury** rate zone	$/kW	(0.1012)
Retail Transmission Rate - Network Service Rate	$/kW	2.6640
Retail Transmission Rate - Line and Transformation Connection Service Rate (see Note 1)	$/kW	1.9890

Entegrus Powerlines Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2016

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EB-2015-0061

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Ontario Electricity Support Program (OESP)	$/kWh	0.0011
Standard Supply Service – Administration Charge (if applicable)	$	0.25

Entegrus Powerlines Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2016

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EB-2015-0061

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum gross demand over a period of 12 consecutive months 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	1,484.36
Distribution Volumetric Rate	$/kW	2.2668
Low Voltage Service Rate (see Note 1)	$/kW	0.6818
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism Variance Account (2016) - effective until April 30, 2017	$/kW	0.2464
Rate Rider for Disposition of Deferral/Variance Accounts (2016)- effective until April 30, 2017	$/kW	0.6596
Rate Rider for Disposition of Global Adjustment Account (2016)- effective until April 30, 2017 Applicable only for Non-RPP Customers	$/kW	(0.0827)
Rate Rider for Disposition of Group Two Deferral/Variance Accounts (2016) - effective until April 30, 2017	$/kW	0.1655
Rate Rider for Disposition of Accounting Changes Under CGAAP/MIFRS Account 1575 and 1576 - effective until April 30, 2018	$/kW	(0.9313)
Retail Transmission Rate - Network Service Rate	$/kW	2.8267
Retail Transmission Rate - Line and Transformation Connection Service Rate (see Note 1)	$/kW	2.1867

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Ontario Electricity Support Program (OESP)	$/kWh	0.0011
Standard Supply Service – Administration Charge (if applicable)	$	0.25

Entegrus Powerlines Inc.
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	8.03
Distribution Volumetric Rate	$/kWh	0.0015
Low Voltage Service Rate	$/kWh	0.0015
Rate Rider for Disposition of Deferral/Variance Accounts (2016)- effective until April 30, 2017	$/kWh	0.0015
Rate Rider for Disposition of Global Adjustment Account (2016)- effective until April 30, 2017 Applicable only for Non-RPP Customers	$/kWh	0.0042
Rate Rider for Disposition of Group Two Deferral/Variance Accounts (2016) - effective until April 30, 2017	$/kWh	0.0004
Rate Rider for Disposition of Accounting Changes Under CGAAP/MIFRS Account 1575 and 1576 - effective until April 30, 2018	$/kWh	(0.0022)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0061
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 or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Ontario Electricity Support Program (OESP)	$/kWh	0.0011
Standard Supply Service – Administration Charge (if applicable)	$	0.25

Entegrus Powerlines Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2016

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

EB-2015-0061

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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment, and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	7.30
Distribution Volumetric Rate	$/kW	0.6543
Low Voltage Service Rate	$/kW	0.4661
Rate Rider for Disposition of Deferral/Variance Accounts (2016)- effective until April 30, 2017	$/kW	0.5489
Rate Rider for Disposition of Group Two Deferral/Variance Accounts (2016) - effective until April 30, 2017	$/kW	0.1382
Rate Rider for Disposition of Accounting Changes Under CGAAP/MIFRS Account 1575 and 1576 - effective until April 30, 2018	$/kW	(0.7777)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until April 30, 2017 – Application only for the customers of the former Dutton rate zone	$/kW	0.1949
Retail Transmission Rate - Network Service Rate	$/kW	1.9570
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.4948

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Ontario Electricity Support Program (OESP)	$/kWh	0.0011
Standard Supply Service – Administration Charge (if applicable)	$	0.25

Entegrus Powerlines Inc.
TARIFF OF RATES AND CHARGES
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EB-2015-0061

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	1.11
Distribution Volumetric Rate	$/kW	0.9331
Low Voltage Service Rate	$/kW	0.4552
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism Variance Account (2016) – effective until April 30, 2017	$/KW	0.0007
Rate Rider for Disposition of Deferral/Variance Accounts (2016)- effective until April 30, 2017	$/kW	0.5117
Rate Rider for Disposition of Global Adjustment Account (2016)- effective until April 30, 2017 Applicable only for Non-RPP Customers	$/kW	1.1613
Rate Rider for Disposition of Group Two Deferral/Variance Accounts (2016) - effective until April 30, 2017	$/kW	0.1290
Rate Rider for Disposition of Accounting Changes Under CGAAP/MIFRS Account 1575 and 1576 - effective until April 30, 2018	$/kW	(0.7260)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until April 30, 2017 – Application only for the customers of the former **Dutton** rate zone	$/kW	0.1495
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until April 30, 2017 – Applicable only for Non-RPP and the customers of the former **Dutton** rate zone	$/kWh	2.8111
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until April 30, 2017 – Application only for the customers of the former **Newbury** rate zone	$/kW	0.7742
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until April 30, 2017 – Applicable only for Non-RPP and the customers of the former **Newbury** rate zone	$/kW	1.0492
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until April 30, 2017 – Application only for the customers of the former **Newbury** rate zone	$/kW	1.6468
Rate Rider for Disposition of Global Adjustment Sub-Account (2015) - effective until April 30, 2017 – Applicable only for Non-RPP and the customers of the former **Newbury** rate zone	$/kW	(0.0909)
Retail Transmission Rate - Network Service Rate	$/kW	1.9369
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.4600

Entegrus Powerlines Inc.
TARIFF OF RATES AND CHARGES
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EB-2015-0061

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Ontario Electricity Support Program (OESP)	$/kWh	0.0011
Standard Supply Service – Administration Charge (if applicable)	$	0.25

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EB-2015-0061

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	128.86
Low Voltage Service Rate	$/kW	0.6201
Retail Transmission Rate - Network Service Rate	$/kW	2.6640
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.9890

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Ontario Electricity Support Program (OESP)	$/kWh	0.0011
Standard Supply Service – Administration Charge (if applicable)	$	0.25

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TARIFF OF RATES AND CHARGES
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EB-2015-0061

STANDBY POWER SERVICE

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

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

General Service > 50 kW Standby Charge – for a customer whose facility is in the General Service > 50 kW rate class and for a month where actual demand is less than contracted demand. The charge is applied to the amount by which the amount of load transfer capacity contracted by a facility exceeds the actual demand.	$/kW	3.2218
Large Use Standby Charge – for a customer whose facility is in the Large Use rate class and for a month where actual demand is less than contracted demand. The charge is applied to the amount by which the amount of load transfer capacity contracted by a facility exceeds the actual demand.	$/kW	2.2668

Entegrus Powerlines Inc.
TARIFF OF RATES AND CHARGES
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EB-2015-0061

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.40

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ALLOWANCES

Transformer Allowance for Ownership – per kW of billing demand/month	$/kW	(0.60)
Primary Metering Allowance for Transformer Losses – applied to measured demand & energy	%	(1.00)

SPECIFIC SERVICE CHARGES

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

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Customer Administration

Arrears Certificate	$	15.00
Statement of Account	$	15.00
Easement Letter	$	15.00
Returned Cheque Charge (plus bank charges)	$	15.00
Account setup charge/change of occupancy charge	$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	$	30.00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Disconnect/Reconnect Charge – At Meter – During Regular Hours	$	65.00
Disconnect/Reconnect Charge – At Meter – After Hours	$	185.00

Other Charges

Temporary Service install and remove – overhead – no transformer	$	500.00
Temporary Service install and remove – overhead – with transformer	$	1,000.00
Specific Charge for Access to the Power Poles – per pole/year	$	22.35
Switching for company maintenance – charge based on time and materials	$	T&M

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RETAIL SERVICE CHARGES (if applicable)

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

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

LOSS FACTORS

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0432
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0149
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0328
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0049

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NOTES

1) The Billing Demand for Line and Transformation Connection Services and Low Voltage Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss-adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 1998, which have installed capacity of 2MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for losses.

ATTACHMENT B

Fixed Asset Continuity

Board Appendix 2-AB

Appendix 2-BA
Fixed Asset Continuity Schedule

Accounting Standard MIFRS
Year 2016

			Cost				Accumulated Depreciation				
CCA Class	**OEB**	**Description**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals**	**Closing Balance**	**Net Book Value**
12	1611	Computer Software (Formally known as Account 1925)	$3,862,292	$402,000		$4,264,292	-$1,983,020	-$489,051		-$2,472,071	$1,792,221
CEC	1612	Land Rights (Formally known as Account 1906)	$0	$0		$0	$0	$0		$0	$0
N/A	1805	Land	$447,710	$0		$447,710	$0	$0		$0	$447,710
47	1808	Buildings	$997,348	$0		$997,348	-$73,609	-$18,841		-$92,450	$904,898
13	1810	Leasehold Improvements	$0	$0		$0	$0	$0		$0	$0
47	1815	Transformer Station Equipment >50 kV	$0	$0		$0	$0	$0		$0	$0
47	1820	Distribution Station Equipment <50 kV	$2,009,447	$0		$2,009,447	-$1,063,388	-$69,184		-$1,132,572	$876,875
47	1825	Storage Battery Equipment	$0	$0		$0	$0	$0		$0	$0
47	1830	Poles, Towers & Fixtures	$13,170,166	$1,023,778		$14,193,943	-$4,948,004	-$567,767		-$5,515,771	$8,678,172
47	1835	Overhead Conductors & Devices	$33,605,714	$1,741,884		$35,347,598	-$14,028,662	-$179,486		-$14,208,148	$21,139,450
47	1840	Underground Conduit	$5,086,311	$349,055		$5,435,366	-$2,003,383	-$77,791		-$2,081,174	$3,354,192
47	1845	Underground Conductors & Devices	$21,880,571	$889,572		$22,770,143	-$12,741,452	-$608,269		-$13,349,721	$9,420,422
47	1850	Line Transformers	$24,706,558	$1,122,863		$25,829,421	-$11,468,175	-$472,509		-$11,940,683	$13,888,737
47	1855	Services (Overhead & Underground)	$7,250,474	$618,508		$7,868,982	-$1,858,690	-$193,220		-$2,051,910	$5,817,072
47	1860	Meters	$3,940,117	$0		$3,940,117	-$2,036,663	-$184,131		-$2,220,794	$1,719,324
47	1860	Meters (Smart Meters)	$9,609,223	$567,580		$10,176,803	-$4,223,824	-$628,298		-$4,852,123	$5,324,680
N/A	1905	Land	$916,900	$0		$916,900	$0	$0		$0	$916,900
47	1908	Buildings & Fixtures	$5,459,937	$275,000		$5,734,937	-$1,769,944	-$214,918		-$1,984,862	$3,750,075
13	1910	Leasehold Improvements	$0	$0		$0	$0	$0		$0	$0
8	1915	Office Furniture & Equipment (10 years)	$637,981	$20,000		$657,981	-$321,248	-$58,130		-$379,377	$278,604
8	1915	Office Furniture & Equipment (5 years)	$0	$0		$0	$0	$0		$0	$0
10	1920	Computer Equipment - Hardware	$325,659	$0		$325,659	-$353,638	-$31,217		-$384,855	-$59,195
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$75,616	$0		$75,616	-$82,112	-$7,248		-$89,361	-$13,745
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$1,450,672	$116,000	-$5,000	$1,561,672	-$1,072,769	-$149,699	$5,000	-$1,217,469	$344,204
10	1930	Transportation Equipment	$5,616,559	$600,000	-$302,335	$5,914,225	-$3,439,969	-$546,101	$302,335	-$3,683,735	$2,230,489
8	1935	Stores Equipment	$35,460	$0		$35,460	-$35,460	$0		-$35,460	$0
8	1940	Tools, Shop & Garage Equipment	$1,573,263	$155,500		$1,728,763	-$1,307,516	-$97,903		-$1,405,420	$323,343
8	1945	Measurement & Testing Equipment	$8,719	$0		$8,719	-$8,719	$0		-$8,719	$0
8	1950	Power Operated Equipment	$0	$0		$0	$0	$0		$0	$0
8	1955	Communications Equipment	$5,873	$0		$5,873	-$5,873	$0		-$5,873	$0
8	1955	Communication Equipment (Smart Meters)	$0	$0		$0	$0	$0		$0	$0
8	1960	Miscellaneous Equipment	$0	$0		$0	$0	$0		$0	$0
47	1970	Load Management Controls Customer Premises	$0	$0		$0	$0	$0		$0	$0
47	1975	Load Management Controls Utility Premises	$0	$0		$0	$0	$0		$0	$0
47	1980	System Supervisor Equipment	$1,604,222	$106,809		$1,711,031	-$775,846	-$54,695		-$830,540	$880,491
47	1985	Miscellaneous Fixed Assets	$0	$0		$0	$0	$0		$0	$0
47	1990	Other Tangible Property	$3,428,863	$260,000		$3,688,863	-$2,012,105	-$149,121		-$2,161,227	$1,527,636
47	1995	Contributions & Grants	-$8,036,610	-$375,000		-$8,411,610	$2,842,218	$323,794		$3,166,012	-$5,245,598
47	2440	Deferred Revenue[5]	$0	$0			$0	$0			
			$0	$0		$0	$0	$0		$0	$0
		Sub-Total	**$139,669,046**	**$7,873,549**	**-$307,335**	**$147,235,260**	**-$64,771,850**	**-$4,473,786**	**$307,335**	**-$68,938,301**	**$78,296,959**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$0				$0	$0
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$0				$0	$0
		Total PP&E	**$139,669,046**	**$7,873,549**	**-$307,335**	**$147,235,260**	**-$64,771,850**	**-$4,473,786**	**$307,335**	**-$68,938,301**	**$78,296,959**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$4,473,786**			

10		Transportation
8		Non-Regulated Water Asset Depreciation

Less: *Fully Allocated Depreciation*	
	-$407,582
	-$240,170
Net Depreciation	-$3,826,034

ATTACHMENT C

Revenue Requirement

Work Form Model

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Version 6.00

Utility Name	Entegrus Powerlines Inc.
Service Territory	
Assigned EB Number	EB-2015-0061
Name and Title	Andrya Eagen, Senior Regulatory Specialist
Phone Number	519-352-6300 Ext 243
Email Address	regulatory@entegrus.com

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your applic ation. 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 indicate d above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express wr itten 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 o r 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.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

1. Info

2. Table of Contents

3. Data_Input_Sheet

4. Rate_Base

5. Utility Income

6. Taxes_PILs

7. Cost_of_Capital

8. Rev_Def_Suff

9. Rev_Reqt

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 2016 Filers

Data Input [1]

		Initial Application	(2)	Adjustments	Interrogatory Responses	(6)	Adjustments	Per Board Decision	
1	**Rate Base**								
	Gross Fixed Assets (average)	$143,730,124		($295,402)	$ 143,434,723		$17,430	$143,452,153	
	Accumulated Depreciation (average)	($67,091,078)	(5)	$236,003	($66,855,075)		$ -	($66,855,075)	
	Allowance for Working Capital:								
	Controllable Expenses	$9,762,015		$ -	$ 9,762,015		$164	$9,762,179	
	Cost of Power	$110,889,168		$8,726,687	$ 119,615,855		$1,063,709	$120,679,564	
	Working Capital Rate (%)	8.22%	(9)		8.21%	(9)		7.50%	(9)
2	**Utility Income**								
	Operating Revenues:								
	Distribution Revenue at Current Rates	$18,033,987		$113,281	$18,147,268		$151,007	$18,298,275	
	Distribution Revenue at Proposed Rates	$18,189,984		($177,722)	$18,012,262		($152,387)	$17,859,875	
	Other Revenue:								
	Specific Service Charges	$327,731		$0	$327,731		$0	$327,731	
	Late Payment Charges	$250,000		$0	$250,000		$73,000	$323,000	
	Other Distribution Revenue	$436,738		$0	$436,738		$0	$436,738	
	Other Income and Deductions	$174,052		$0	$174,052		$0	$174,052	
	Total Revenue Offsets	$1,188,521	(7)	$0	$1,188,521		$73,000	$1,261,521	
	Operating Expenses:								
	OM+A Expenses	$9,495,813		$ -	$ 9,495,813		$164	$9,495,977	
	Depreciation/Amortization	$3,849,791		($23,758)	$ 3,826,034		$ -	$3,826,034	
	Property taxes	$243,162		$ -	$ 243,162		$ -	$243,162	
	Other expenses	$23,040		$ -	23040		$ -	$23,040	
3	**Taxes/PILs**								
	Taxable Income:								
	Adjustments required to arrive at taxable income	($2,583,928)	(3)		($2,645,192)			($2,645,192)	
	Utility Income Taxes and Rates:								
	Income taxes (not grossed up)	$117,534			$97,489			$89,488	
	Income taxes (grossed up)	$159,910			$132,639			$121,753	
	Federal tax (%)	15.00%			15.00%			15.00%	
	Provincial tax (%)	11.50%			11.50%			11.50%	
	Income Tax Credits	($51,000)			($51,000)			($51,000)	
4	**Capitalization/Cost of Capital**								
	Capital Structure:								
	Long-term debt Capitalization Ratio (%)	56.0%			56.0%			56.0%	
	Short-term debt Capitalization Ratio (%)	4.0%	(8)		4.0%	(8)		4.0%	(8)
	Common Equity Capitalization Ratio (%)	40.0%			40.0%			40.0%	
	Prefered Shares Capitalization Ratio (%)								
		100.0%			100.0%			100.0%	
	Cost of Capital								
	Long-term debt Cost Rate (%)	4.77%			4.54%			4.50%	
	Short-term debt Cost Rate (%)	2.16%			1.65%			1.65%	
	Common Equity Cost Rate (%)	9.30%			9.19%			9.19%	
	Prefered Shares Cost Rate (%)								

Notes:

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

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

(2) 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) Net of addbacks and deductions to arrive at taxable income.

(4) Average of Gross Fixed Assets at beginning and end of the Test Year

(5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

(6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.

(7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement

(8) 4.0% unless an Applicant has proposed or been approved for another amount.

(9) The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Rate Base and Working Capital

Rate Base

Line No.	Particulars		Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	$143,730,124	($295,402)	$143,434,723	$17,430	$143,452,153
2	Accumulated Depreciation (average)	(3)	($67,091,078)	$236,003	($66,855,075)	$ -	($66,855,075)
3	Net Fixed Assets (average)	(3)	$76,639,046	($59,399)	$76,579,647	$17,430	$76,597,077
4	Allowance for Working Capital	(1)	$9,917,527	$704,396	$10,621,923	($838,792)	$9,783,131
5	**Total Rate Base**		$86,556,573	$644,997	$87,201,570	($821,362)	$86,380,208

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses		$9,762,015	$ -	$9,762,015	$164	$9,762,179
7	Cost of Power		$110,889,168	$8,726,687	$119,615,855	$1,063,709	$120,679,564
8	Working Capital Base		$120,651,183	$8,726,687	$129,377,870	$1,063,873	$130,441,743
9	Working Capital Rate %	(2)	8.22%	-0.01%	8.21%	-0.71%	7.50%
10	Working Capital Allowance		$9,917,527	$704,396	$10,621,923	($838,792)	$9,783,131

Notes

(2) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2016 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015. Alternatively, a utility could conduct and file its own lead-lag study.

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	$18,189,984	($177,722)	$18,012,262	($152,387)	$17,859,875
2	Other Revenue (1)	$1,188,521	$ -	$1,188,521	$73,000	$1,261,521
3	Total Operating Revenues	$19,378,505	($177,722)	$19,200,783	($79,387)	$19,121,396
	Operating Expenses:					
4	OM+A Expenses	$9,495,813	$ -	$9,495,813	$164	$9,495,977
5	Depreciation/Amortization	$3,849,791	($23,758)	$3,826,034	$ -	$3,826,034
6	Property taxes	$243,162	$ -	$243,162	$ -	$243,162
7	Capital taxes	$ -	$ -	$ -	$ -	$ -
8	Other expense	$23,040	$ -	$23,040	$ -	$23,040
9	Subtotal (lines 4 to 8)	$13,611,806	($23,758)	$13,588,049	$164	$13,588,213
10	Deemed Interest Expense	$2,386,884	($112,318)	$2,274,566	($38,471)	$2,236,094
11	Total Expenses (lines 9 to 10)	$15,998,690	($136,076)	$15,862,614	($38,307)	$15,824,307
12	**Utility income before income taxes**	$3,379,815	($41,646)	$3,338,168	($41,079)	$3,297,089
13	Income taxes (grossed-up)	$159,910	($27,271)	$132,639	($10,886)	$121,753
14	**Utility net income**	$3,219,905	($14,375)	$3,205,530	($30,193)	$3,175,336

Notes

Other Revenues / Revenue Offsets

Notes						
(1)	Specific Service Charges	$327,731	$ -	$327,731	$ -	$327,731
	Late Payment Charges	$250,000	$ -	$250,000	$73,000	$323,000
	Other Distribution Revenue	$436,738	$ -	$436,738	$ -	$436,738
	Other Income and Deductions	$174,052	$ -	$174,052	$ -	$174,052
	Total Revenue Offsets	$1,188,521	$ -	$1,188,521	$73,000	$1,261,521

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	$3,219,905	$3,205,530	$3,175,336
2	Adjustments required to arrive at taxable utility income	($2,583,928)	($2,645,192)	($2,645,192)
3	Taxable income	$635,977	$560,338	$530,144
	Calculation of Utility income Taxes			
4	Income taxes	$117,534	$97,489	$89,488
6	Total taxes	$117,534	$97,489	$89,488
7	Gross-up of Income Taxes	$42,376	$35,149	$32,264
8	Grossed-up Income Taxes	$159,910	$132,639	$121,753
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	$159,910	$132,639	$121,753
10	Other tax Credits	($51,000)	($51,000)	($51,000)
	Tax Rates			
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	26.50%	26.50%	26.50%

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$48,471,681	4.77%	$2,312,099
2	Short-term Debt	4.00%	$3,462,263	2.16%	$74,785
3	**Total Debt**	60.00%	$51,933,944	4.60%	$2,386,884
	Equity				
4	Common Equity	40.00%	$34,622,629	9.30%	$3,219,905
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$34,622,629	9.30%	$3,219,905
7	**Total**	100.00%	$86,556,573	6.48%	$5,606,789
		Interrogatory Responses			
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$48,832,879	4.54%	$2,217,013
2	Short-term Debt	4.00%	$3,488,063	1.65%	$57,553
3	**Total Debt**	60.00%	$52,320,942	4.35%	$2,274,566
	Equity				
4	Common Equity	40.00%	$34,880,628	9.19%	$3,205,530
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$34,880,628	9.19%	$3,205,530
7	**Total**	100.00%	$87,201,570	6.28%	$5,480,095
		Per Board Decision			
		(%)	($)	(%)	($)
	Debt				
8	Long-term Debt	56.00%	$48,372,916	4.50%	$2,179,083
9	Short-term Debt	4.00%	$3,455,208	1.65%	$57,011
10	**Total Debt**	60.00%	$51,828,125	4.31%	$2,236,094
	Equity				
11	Common Equity	40.00%	$34,552,083	9.19%	$3,175,336
12	Preferred Shares	0.00%	$ -	0.00%	$ -
13	**Total Equity**	40.00%	$34,552,083	9.19%	$3,175,336
14	**Total**	100.00%	$86,380,208	6.26%	$5,411,431

Notes

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Interrogatory Responses		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		$155,997		($135,006)		($438,400)
2	Distribution Revenue	$18,033,987	$18,033,987	$18,147,268	$18,147,268	$18,298,275	$18,298,275
3	Other Operating Revenue Offsets - net	$1,188,521	$1,188,521	$1,188,521	$1,188,521	$1,261,521	$1,261,521
4	**Total Revenue**	$19,222,508	$19,378,505	$19,335,789	$19,200,783	$19,559,796	$19,121,396
5	Operating Expenses	$13,611,806	$13,611,806	$13,588,049	$13,588,049	$13,588,213	$13,588,213
6	Deemed Interest Expense	$2,386,884	$2,386,884	$2,274,566	$2,274,566	$2,236,094	$2,236,094
8	**Total Cost and Expenses**	$15,998,690	$15,998,690	$15,862,614	$15,862,614	$15,824,307	$15,824,307
9	**Utility Income Before Income Taxes**	$3,223,818	$3,379,815	$3,473,174	$3,338,168	$3,735,489	$3,297,089
10	Tax Adjustments to Accounting Income per 2013 PILs model	($2,583,928)	($2,583,928)	($2,645,192)	($2,645,192)	($2,645,192)	($2,645,192)
11	**Taxable Income**	$639,890	$795,887	$827,982	$692,976	$1,090,297	$651,897
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	**Income Tax on Taxable Income**	$169,571	$210,910	$219,415	$183,639	$288,929	$172,753
14	**Income Tax Credits**	($51,000)	($51,000)	($51,000)	($51,000)	($51,000)	($51,000)
15	**Utility Net Income**	$3,105,247	$3,219,905	$3,304,759	$3,205,530	$3,497,561	$3,175,336
16	**Utility Rate Base**	$86,556,573	$86,556,573	$87,201,570	$87,201,570	$86,380,208	$86,380,208
17	Deemed Equity Portion of Rate Base	$34,622,629	$34,622,629	$34,880,628	$34,880,628	$34,552,083	$34,552,083
18	Income/(Equity Portion of Rate Base)	8.97%	9.30%	9.47%	9.19%	10.12%	9.19%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.19%	9.19%	9.19%	9.19%
20	Deficiency/Sufficiency in Return on Equity	-0.33%	0.00%	0.28%	0.00%	0.93%	0.00%
21	Indicated Rate of Return	6.35%	6.48%	6.40%	6.28%	6.64%	6.26%
22	Requested Rate of Return on Rate Base	6.48%	6.48%	6.28%	6.28%	6.26%	6.26%
23	Deficiency/Sufficiency in Rate of Return	-0.13%	0.00%	0.11%	0.00%	0.37%	0.00%
24	Target Return on Equity	$3,219,905	$3,219,905	$3,205,530	$3,205,530	$3,175,336	$3,175,336
25	Revenue Deficiency/(Sufficiency)	$114,658	$ -	($99,229)	$ -	($322,224)	$ -
26	**Gross Revenue Deficiency/(Sufficiency)**	$155,997 **(1)**		($135,006) **(1)**		($438,400) **(1)**	

Notes:

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 Filers

Revenue Requirement

Line No.	Particulars	Application		Interrogatory Responses		Per Board Decision	
1	OM&A Expenses	$9,495,813		$9,495,813		$9,495,977	
2	Amortization/Depreciation	$3,849,791		$3,826,034		$3,826,034	
3	Property Taxes	$243,162		$243,162		$243,162	
5	Income Taxes (Grossed up)	$159,910		$132,639		$121,753	
6	Other Expenses	$23,040		$23,040		$23,040	
7	Return						
	Deemed Interest Expense	$2,386,884		$2,274,566		$2,236,094	
	Return on Deemed Equity	$3,219,905		$3,205,530		$3,175,336	
8	**Service Revenue Requirement (before Revenues)**	$19,378,505		$19,200,783		$19,121,396	
9	Revenue Offsets	$1,188,521		$1,188,521		$1,261,521	
10	**Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)**	$18,189,984		$18,012,262		$17,859,875	
11	Distribution revenue	$18,189,984		$18,012,262		$17,859,875	
12	Other revenue	$1,188,521		$1,188,521		$1,261,521	
13	**Total revenue**	$19,378,505		$19,200,783		$19,121,396	
14	**Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)**	$ -	(1)	$ -	(1)	$ -	(1)

Notes

(1) Line 11 - Line 8

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2016 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 Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
Reference (1)	Item / Description (2)	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance ($)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	$ 5,606,789	6.48%	$ 86,556,573	$ 120,651,183	$ 9,917,527	$ 3,849,791	$ 159,910	$ 9,495,813	$ 19,378,505	$ 1,188,521	$ 18,189,984	$ 155,997
Update Nov6/15, Part 1	SMP Streetlight Update, Load Forecast Change	$ 5,606,789	6.48%	$ 86,556,573	$ 120,651,183	$ 9,917,527	$ 3,849,791	$ 159,910	$ 9,495,813	$ 19,378,505	$ 1,188,521	$ 18,189,984	$ 159,779
	Change	$ -	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,783
Update Nov6/15, Part 2	Update Cost of Capital Parameters	$ 5,439,561	6.28%	$ 86,556,573	$ 120,651,183	$ 9,917,527	$ 3,849,791	$ 146,179	$ 9,495,813	$ 19,197,546	$ 1,188,521	$ 18,009,025	-$ 21,179
	Change	-$ 167,227	-0.20%	$ -	$ -	$ -	$ -	-$ 13,731	$ -	-$ 180,959	$ -	-$ 180,959	-$ 180,959
Update Nov6/15, Part 3	Update WCA Factor (8.22% to 8.14%)	$ 5,433,496	6.28%	$ 86,460,052	$ 120,651,183	$ 9,821,006	$ 3,849,791	$ 144,899	$ 9,495,813	$ 19,190,201	$ 1,188,521	$ 18,001,680	-$ 28,524
	Change	-$ 6,066	0.00%	-$ 96,521	$ -	-$ 96,521	$ -	-$ 1,279	$ -	-$ 7,345	$ -	-$ 7,345	-$ 7,345
Update Nov6/15, Part 4	Update COP Rates to Nov1	$ 5,476,980	6.28%	$ 87,151,996	$ 129,151,723	$ 10,512,950	$ 3,849,791	$ 154,070	$ 9,495,813	$ 19,242,857	$ 1,188,521	$ 18,054,336	$ 24,131
	Change	$ 43,485	0.00%	$ 691,944	$ 8,500,540	$ 691,944	$ -	$ 9,171	$ -	$ 52,655	$ -	$ 52,655	$ 52,655
IRR 2-EP-9	Update Fixed Assets with 10+2 Outlook	$ 5,473,247	6.28%	$ 87,092,597	$ 129,151,723	$ 10,512,950	$ 3,826,034	$ 153,283	$ 9,495,813	$ 19,214,579	$ 1,188,521	$ 18,026,058	-$ 4,147
	Change	-$ 3,733	0.00%	-$ 59,399	$ -	$ -	-$ 23,758	-$ 787	$ -	-$ 28,278	$ -	-$ 28,278	-$ 28,278
IRR 2-EP-15	Update WCA Factor (8.14% to 8.21%)	$ 5,478,929	6.28%	$ 87,183,004	$ 129,151,723	$ 10,603,356	$ 3,826,034	$ 154,481	$ 9,495,813	$ 19,221,459	$ 1,188,521	$ 18,032,937	$ 2,733
	Change	$ 5,681	0.00%	$ 90,406	$ -	$ 90,406	$ -	$ 1,198	$ -	$ 6,880	$ -	$ 6,880	$ 6,880
IRR 3-VECC-18	Remove WMP from 2006-2012 Historic Data	$ 5,479,590	6.28%	$ 87,193,520	$ 129,279,813	$ 10,613,873	$ 3,826,034	$ 154,621	$ 9,495,813	$ 19,222,259	$ 1,188,521	$ 18,033,738	-$ 2,983
	Change	$ 661	0.00%	$ 10,516	$ 128,089	$ 10,516	$ -	$ 139	$ -	$ 800	$ -	$ 800	-$ 5,716
IRR 3-VECC-21	Add Historic Standby kW to Large Use (CK) Class	$ 5,479,848	6.28%	$ 87,197,636	$ 129,329,946	$ 10,617,989	$ 3,826,034	$ 154,675	$ 9,495,813	$ 19,222,572	$ 1,188,521	$ 18,034,051	-$ 27,394
	Change	$ 259	0.00%	$ 4,116	$ 50,133	$ 4,116	$ -	$ 55	$ -	$ 313	$ -	$ 313	-$ 24,411
IRR 3-VECC-22	Update 2014 CDM Persistence to IESO Final Results	$ 5,479,826	6.28%	$ 87,197,277	$ 129,325,581	$ 10,617,630	$ 3,826,034	$ 154,670	$ 9,495,813	$ 19,222,545	$ 1,188,521	$ 18,034,024	-$ 27,634
	Change	-$ 23	0.00%	-$ 358	-$ 4,365	-$ 358	$ -	-$ 5	$ -	-$ 27	$ -	-$ 27	-$ 240
IRR 3-VECC-24	Update WMP Forecast for 12 mths Actual	$ 5,480,095	6.28%	$ 87,201,570	$ 129,377,870	$ 10,621,923	$ 3,826,034	$ 154,727	$ 9,495,813	$ 19,222,871	$ 1,188,521	$ 18,034,350	-$ 53,843
	Change	$ 270	0.00%	$ 4,293	$ 52,289	$ 4,293	$ -	$ 57	$ -	$ 327	$ -	$ 327	-$ 26,210
IRR 3-VECC-25	Update LF: Include Standby Revenue	$ 5,480,095	6.28%	$ 87,201,570	$ 129,377,870	$ 10,621,923	$ 3,826,034	$ 154,727	$ 9,495,813	$ 19,222,871	$ 1,188,521	$ 18,034,350	-$ 112,917
	Change	$ -	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-$ 59,074
IRR 4-EP-34	Update CCA	$ 5,480,095	6.28%	$ 87,201,570	$ 129,377,870	$ 10,621,923	$ 3,826,034	$ 132,639	$ 9,495,813	$ 19,200,783	$ 1,188,521	$ 18,012,262	-$ 135,006
	Change	$ -	0.00%	$ -	$ -	$ -	$ -	-$ 22,089	$ -	-$ 22,089	$ -	-$ 22,089	-$ 22,089
	Update WCA Factor (8.21% to 7.5%)	$ 5,422,368	6.28%	$ 86,282,987	$ 129,377,870	$ 9,703,340	$ 3,826,034	$ 120,464	$ 9,495,813	$ 19,130,881	$ 1,188,521	$ 17,942,360	-$ 204,908
	Change	-$ 57,727	0.00%	-$ 918,583	$ -	-$ 918,583	$ -	-$ 12,175	$ -	-$ 69,902	$ -	-$ 69,902	-$ 69,902
	New 2016 Debt at 5 Year Rate ($2M at 2.83%, 1/2 Year)	$ 5,405,340	6.26%	$ 86,282,987	$ 129,377,870	$ 9,703,340	$ 3,826,034	$ 120,464	$ 9,495,813	$ 19,113,853	$ 1,188,521	$ 17,925,332	-$ 221,936
	Change	-$ 17,028	-0.02%	$ -	$ -	$ -	$ -	$ -	$ -	-$ 17,028	$ -	-$ 17,028	-$ 17,028
	OM&A Reduction of $50k	$ 5,405,105	6.26%	$ 86,279,237	$ 129,327,870	$ 9,699,590	$ 3,826,034	$ 120,464	$ 9,445,813	$ 19,063,618	$ 1,188,521	$ 17,875,097	-$ 272,220
	Change	-$ 235	0.00%	-$ 3,750	-$ 50,000	-$ 3,750	$ -	$ -	-$ 50,000	-$ 50,235	$ -	-$ 50,235	-$ 50,285
	OPEB Accounting to Cash Basis	$ 5,406,433	6.26%	$ 86,300,430	$ 129,378,034	$ 9,703,353	$ 3,826,034	$ 120,695	$ 9,495,977	$ 19,115,341	$ 1,188,521	$ 17,926,820	-$ 220,448
	Change	$ 1,328	0.00%	$ 21,192	$ 50,164	$ 3,762	$ -	$ 231	$ 50,164	$ 51,723	$ -	$ 51,723	$ 51,773
	Increase GS<50 and GS>50 Customer Counts	$ 5,406,433	6.26%	$ 86,300,434	$ 129,378,091	$ 9,703,357	$ 3,826,034	$ 120,695	$ 9,495,977	$ 19,115,341	$ 1,188,521	$ 17,926,820	-$ 261,759
	Change	$ 0	0.00%	$ 4	$ 57	$ 4	$ -	$ 0	$ -	$ 0	$ -	$ 0	-$ 41,311
	Duplication of CDM Forecast, Add 7.8MW of Purchases to Load Forecast	$ 5,411,088	6.26%	$ 86,374,743	$ 130,368,880	$ 9,777,666	$ 3,826,034	$ 121,680	$ 9,495,977	$ 19,120,981	$ 1,188,521	$ 17,932,460	-$ 324,289
	Change	$ 4,655	0.00%	$ 74,309	$ 990,790	$ 74,309	$ -	$ 985	$ -	$ 5,640	$ -	$ 5,640	-$ 62,530
	Add $73k to Other Revenue	$ 5,411,088	6.26%	$ 86,374,743	$ 130,368,880	$ 9,777,666	$ 3,826,034	$ 121,680	$ 9,495,977	$ 19,120,981	$ 1,261,521	$ 17,859,460	-$ 397,289
	Change	$ -	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 73,000	-$ 73,000	-$ 73,000
	Update RTSR & Low Voltage, Regulatory Charges	$ 5,411,434	6.26%	$ 86,380,264	$ 130,442,492	$ 9,783,187	$ 3,826,034	$ 121,754	$ 9,495,977	$ 19,121,400	$ 1,261,521	$ 17,859,879	-$ 396,870
	Change	$ 346	0.00%	$ 5,521	$ 73,612	$ 5,521	$ -	$ 73	$ -	$ 419	$ -	$ 419	$ 419

ATTACHMENT D

PILs Model

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Version **1.0**

Utility Name	Entegrus Powerlines Inc.
Assigned EB Number	EB-2015-0061
Name and Title	Andrya Eagen, Senior Regulatory Specialist
Phone Number	519-352-6300, Ext 243
Email Address	regulatory@entegrus.com
Date	3-Feb-16
Last COS Re-based Year	**2010**

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
calculation of P

Tab S Summar
Requirement W

Methodology
To calculate the

1) input the ba
2) input the ba
Inputs should i
- non-dedu
- capital ad
- cumulativ
- non-dedu

3) make any o
reasonable.

Other Notes
Tabs H1 to H13
Tabs B1 to B13
Tabs T1 to T13

The amounts o
adjustments or

It is assumed th
calculated on ta

On tab "A. Data

For the 2016 A

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

1. Info
S. Summary
A. Data Input Sheet
B. Tax Rates & Exemptions

Historical Year

H0 - PILs, Tax Provision Historical Year
H1 - Adj. Taxable Income Historical Year
H4 - Schedule 4 Loss Carry Forward Historical Year
H8 - Schedule 8 Historical'!A1
H10 - Schedule 10 CEC Historical Year
H13 - Schedule 13 Tax Reserves Historical

Bridge Year

B0 - PILs,Tax Provision Bridge Year
B1 - Adj. Taxable Income Bridge Year
B4 - Schedule 4 Loss Carry Forward Bridge Year
B8 - Schedule 8 CCA Bridge Year
B10 - Schedule 10 CEC Bridge Year
B13 - Schedule 13 Tax Reserves Bridge Year

Test Year

T0 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

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

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	**-2,645,193**	
Test Year - Payments in Lieu of Taxes (PILs)	T0	**89,488**	
Test Year - Grossed-up PILs	T0	**121,752**	
Federal Tax Rate	T0	**15.0%**	
Ontario Tax Rate	T0	**11.5%**	

Calculation of Adjustments required to arrive at Taxable Income			
Regulatory Income (before income taxes)	T1	3,175,336	
Taxable Income	T1	530,144	
Difference	calculated	-2,645,193	as above

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Rate Base		S	**$**	**86,380,208**		
Return on Ratebase						
Deemed ShortTerm Debt %	4.00%	T	$	3,455,208	*W = S * T*	
Deemed Long Term Debt %	56.00%	U	$	48,372,916	*X = S * U*	
Deemed Equity %	40.00%	V	$	34,552,083	*Y = S * V*	
Short Term Interest Rate	1.65%	Z	$	57,011	*AC = W * Z*	
Long Term Interest	4.50%	AA	$	2,176,781	*AD = X * AA*	
Return on Equity (Regulatory Income)	9.19%	AB	**$**	**3,175,336**	*AE = Y * AB*	T1
Return on Rate Base			**$**	**5,409,129**	*AF = AC + AD + AE*	

Questions that must be answered

	Historical	Bridge	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	No	No	No
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?	Yes	Yes	Yes
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

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

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.

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Historical Year

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

					Wires Only	
Regulatory Taxable Income				H1	-$ 1,174,299	**A**
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%)	11.50%	**B**			
	Federal tax rate (Maximum 15%)	15.00%	**C**			
	Combined tax rate (Maximum 26.5%)				26.50%	**M = K + L**
Total Income Taxes					**-$ 311,189**	**E = A * D**
Investment Tax Credits						**F**
Miscellaneous Tax Credits					$ 26,594	**G**
Total Tax Credits					**$ 26,594**	**H = F + G**
Corporate PILs/Income Tax Provision for Historical Year					**$ -**	**I = H + E**

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	3,478,118	103,619	3,374,499
Additions:				
Interest and penalties on taxes	103			0
Amortization of tangible assets	104	3,601,671	35,571	3,566,100
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			0
Charitable donations	112	207,363		207,363
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	14,358		14,358
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	4,881,617		4,881,617
Reserves from financial statements- balance at end of year	126	6,935,134		6,935,134
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 legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
Current Year Federal Apprenticeship Tax Credits		4,286		4,286

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Historical Year

Current Year Ontario Apprenticeship Tax Credits		22,308		22,308
RSVA Costs Previously Deducted		2,596,249		2,596,249
				0
				0
				0
				0
				0
				0
				0
Total Additions		**18,262,986**	**35,571**	**18,227,415**
Deductions:				
Gain on disposal of assets per financial statements	401	38,787		38,787
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	7,631,877	297,459	7,334,418
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	56,819		56,819
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413	4,268,135		4,268,135
Reserves from financial statements - balance at beginning of year	414	7,607,925		7,607,925
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
Other deductions: (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393			0
	394			0
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
Deductible Costs Included in Regulatory Assets		3,470,129		3,470,129
				0
				0
				0
				0
				0
				0
Total Deductions		**23,073,672**	**297,459**	**22,776,213**
Net Income for Tax Purposes		**-1,332,568**	**-158,269**	**-1,174,299**
Charitable donations from Schedule 2	311			0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 *(Please include explanation and calculation in Manager's summary)*	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		**-1,332,568**	**-158,269**	**-1,174,299**

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

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	B4

Net Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance	
Actual Historical			0	B4

Income Tax/PILs Workform for 2016 Filers

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	32,669,911		32,669,911
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	1,736,383		1,736,383
2	Distribution System - pre 1988	1,551,297		1,551,297
8	General Office/Stores Equip	693,080	74,787	618,293
10	Computer Hardware/ Vehicles	1,375,593	40,898	1,334,695
10.1	Certain Automobiles			0
12	Computer Software	370,665	55,514	315,151
13 1	Lease # 1			0
13 2	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	309,883		309,883
42	Fibre Optic Cable			0
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment	297,459	297,459	0
45	Computers & Systems Software acq'd post Mar 22/04	1,473		1,473
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	102,593		102,593
47	Distribution System - post February 2005	34,972,338		34,972,338
50	Data Network Infrastructure Equipment - post Mar 2007	707,277	76,556	630,721
52	Computer Hardware and system software			0
95	CWIP	60,000		60,000
6	Fence	12,150		12,150
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	74,860,102	545,214	74,314,888

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				**811,707**
Additions				
Cost of Eligible Capital Property Acquired during Test Year	0			
Other Adjustments	0			
Subtotal	0	**x 3/4 =**	0	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	**x 1/2 =**	0	
			0	**0**
Amount transferred on amalgamation or wind-up of subsidiary	0			**0**
Subtotal				**811,707**
Deductions				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	**x 3/4 =**		**0**

Cumulative Eligible Capital Balance			**811,707**
Current Year Deduction	**811,707**	**x 7% =**	**56,819**
Cumulative Eligible Capital - Closing Balance			**754,888**

Ontario Energy Board

Income Tax/PILs Workform for 2

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)	160,589		160,589
Reserve for goods and services not delivered ss. 20(1)(m)	3,932,279		3,932,279
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves	175,267	175,267	0
			0
			0
			0
			0
			0
Total	**4,268,135**	**175,267**	**4,092,868**
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts			0
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits	2,651,999		2,651,999
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other	15,000		15,000
			0
			0
Total	**2,666,999**	**0**	**2,666,999**

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

PILS Tax Provision - Bridge Year

				Wires Only	
			Reference		
Regulatory Taxable Income			B1	$ 287,181	**A**
Combined Tax Rate and PILs	Effective Ontario Tax Rate	11.50%	**B**		
	Federal tax rate (Maximum 15%)	15.00%	**C**		
	Combined tax rate			26.50%	**D = B + C**
Total Income Taxes			calculated	**$ 76,103**	**E = A * D**
Investment Tax Credits					**F**
Miscellaneous Tax Credits				$ 39,000	**G**
Total Tax Credits				**$ 39,000**	**H = F + G**
Corporate PILs/Income Tax Provision for Bridge Year				**$ 37,103**	**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.

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	A		2,863,037
Additions:			
Interest and penalties on taxes	103		
Amortization of tangible assets	104		3,568,445
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		
Charitable donations	112		207,500
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		15,000
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	4,092,868
Reserves from financial statements- balance at end of year	126	B13	2,169,028
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		
Non-deductible penalties	293		
IFRS adj to opening EFB recorded in R/E	294		443,439
	295		

Adjusted Taxable Income - Bridge Year

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			
Total Additions			**10,496,280**
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	6,259,427
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	B10	52,842
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	B13	4,092,868
Reserves from financial statements - balance at beginning of year	414	B13	2,666,999
Contributions to deferred income plans	416		
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the nature of the item)			
Interest capitalized for accounting deducted for 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			

Adjusted Taxable Income - Bridge Year

Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	**13,072,136**
Net Income for Tax Purposes		calculated	**287,181**
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	B4	0
Net-capital losses of preceding taxation years from Schedule 4 *(Please include explanation and calculation in Manager's summary)*	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	**287,181**

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total	
Actual Historical	H4	0	
Application of Loss Carry Forward to reduce taxable income in Bridge Year			
Other Adjustments Add (+) Deduct (-)	B1	0	
Balance available for use in Test Year	calculated	0	
Amount to be used in Bridge Year	B1	0	
Balance available for use post Bridge Year	calculated	0	T4

Net Capital Loss Carry Forward Deduction		Total	
Actual Historical	H4	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	T4

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

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	H8	$ 32,669,911			$ 32,669,911	$ -	$ 32,669,911	4%	$ 1,306,796		$ 31,363,115
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	H8	$ 1,736,383	$ 445,000		$ 2,181,383	$ 222,500	$ 1,958,883	6%	$ 117,533		$ 2,063,850
2	Distribution System - pre 1988	H8	$ 1,551,297			$ 1,551,297	$ -	$ 1,551,297	6%	$ 93,078		$ 1,458,219
8	General Office/Stores Equip	H8	$ 618,293	$ 172,000		$ 790,293	$ 86,000	$ 704,293	20%	$ 140,859		$ 649,434
10	Computer Hardware/ Vehicles	H8	$ 1,334,695	$ 635,000		$ 1,969,695	$ 317,500	$ 1,652,195	30%	$ 495,659		$ 1,474,037
10.1	Certain Automobiles	H8				$ -	$ -	$ -	30%	$ -		$ -
12	Computer Software	H8	$ 315,151	$ 496,000		$ 811,151	$ 248,000	$ 563,151	100%	$ 563,151		$ 248,000
13 1	Lease # 1	H8				$ -	$ -	$ -		$ -		$ -
13 2	Lease #2	H8				$ -	$ -	$ -		$ -		$ -
13 3	Lease # 3	H8				$ -	$ -	$ -		$ -		$ -
13 4	Lease # 4	H8				$ -	$ -	$ -		$ -		$ -
14	Franchise	H8				$ -	$ -	$ -		$ -		$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	H8	$ 309,883			$ 309,883	$ -	$ 309,883	8%	$ 24,791		$ 285,092
42	Fibre Optic Cable	H8				$ -	$ -	$ -	12%	$ -		$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	H8				$ -	$ -	$ -	30%	$ -		$ -
43.2	Certain Clean Energy Generation Equipment	H8	$ -			$ -	$ -	$ -	50%	$ -		$ -
45	Computers & Systems Software acq'd post Mar 22/04	H8	$ 1,473			$ 1,473	$ -	$ 1,473	45%	$ 663		$ 810
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	H8	$ 102,593			$ 102,593	$ -	$ 102,593	30%	$ 30,778		$ 71,815
47	Distribution System - post February 2005	H8	$ 34,972,338	$ 6,133,657		$ 41,105,995	$ 3,066,829	$ 38,039,167	8%	$ 3,043,133		$ 38,062,862
50	Data Network Infrastructure Equipment - post Mar 2007	H8	$ 630,721	$ 345,000		$ 975,721	$ 172,500	$ 803,221	55%	$ 441,772		$ 533,949
52	Computer Hardware and system software	H8				$ -	$ -	$ -	100%	$ -		$ -
95	CWIP	H8	$ 60,000			$ 60,000	$ -	$ 60,000		$ -		$ 60,000
6	Fence		$ 12,150			$ 12,150	$ -	$ 12,150	10%	$ 1,215		$ 10,935
						$ -	$ -	$ -	10%	$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
	TOTAL		$ 74,314,888	$ 8,226,657	$ -	$ 82,541,545	$ 4,113,329	$ 78,428,217		$ 6,259,427	B1	$ 76,282,118

Schedule 10 CEC - Bridge Year

			Reference	
Cumulative Eligible Capital			H10	**754,888**
Additions				
Cost of Eligible Capital Property Acquired during Test Year				
Other Adjustments	0			
Subtotal	0	**x 3/4 =**	0	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	**x 1/2 =**	0	
			0	**0**
Amount transferred on amalgamation or wind-up of subsidiary	0			**0**
Subtotal				**754,888**
Deductions				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	**x 3/4 =**		**0**

Cumulative Eligible Capital Balance			**754,888**
Current Year Deduction	**754,888**	**x 7% =**	**52,842**
Cumulative Eligible Capital - Closing Balance			**702,045**

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Bridge Year Adjustments: Additions	Bridge Year Adjustments: Disposals	Balance for Bridge Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	H13	0		0				0	T13	0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(l)	H13	160,589		160,589		160,589	160,589	160,589	T13	0	
Reserve for goods and services not delivered ss. 20(1)(m)	H13	3,932,279		3,932,279		3,932,279	3,932,279	3,932,279	T13	0	
Reserve for unpaid amounts ss. 20(1)(n)	H13	0		0				0	T13	0	
Debt & Share Issue Expenses ss. 20(1)(e)	H13	0		0				0	T13	0	
Other tax reserves	H13	0		0				0	T13	0	
		0		0				0		0	
		0		0				0		0	
Total		**4,092,868**	**0**	**4,092,868**	B1	**4,092,868**	**4,092,868**	**4,092,868**	B1	**0**	**0**
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	H13	0		0				0	T13	0	
General reserve for bad debts	H13	0		0				0	T13	0	
Accrued Employee Future Benefits:	H13	0		0				0	T13	0	
- Medical and Life Insurance	H13	0		0				0	T13	0	
-Short & Long-term Disability	H13	0		0				0	T13	0	
-Accmulated Sick Leave	H13	0		0				0	T13	0	
- Termination Cost	H13	0		0				0	T13	0	
- Other Post-Employment Benefits	H13	2,651,999		2,651,999		2,154,028	2,651,999	2,154,028	T13	-497,971	
Provision for Environmental Costs	H13	0		0				0	T13	0	
Restructuring Costs	H13	0		0				0	T13	0	
Accrued Contingent Litigation Costs	H13	0		0				0	T13	0	
Accrued Self-Insurance Costs	H13	0		0				0	T13	0	
Other Contingent Liabilities	H13	0		0				0	T13	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	H13	0		0				0	T13	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	H13	0		0				0	T13	0	
Other	H13	15,000		15,000				15,000	T13	0	
		0		0				0		0	
		0		0				0		0	
Total		**2,666,999**	**0**	**2,666,999**	B1	**2,154,028**	**2,651,999**	**2,169,028**	B1	**-497,971**	**0**

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Test Year

					Wires Only		
Regulatory Taxable Income				T1	$ 530,144	A	
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%)	11.50%	B				
	Federal tax rate (Maximum 15%)	15.00%	C				
	Combined tax rate (Maximum 26.5%)				26.50%	D = B + C	
Total Income Taxes					**$ 140,488**	E = A * D	
Investment Tax Credits						F	
Miscellaneous Tax Credits					$ 51,000	G	
Total Tax Credits					**$ 51,000**	H = F + G	
Corporate PILs/Income Tax Provision for Test Year					**$ 89,488**	I = H + E	S. Su
Corporate PILs/Income Tax Provision Gross Up [1]		73.50%	J		**$ 32,264**	K = J * I	
Income Tax (grossed-up)					**$ 121,752**	L = K + I	S. Su

Note:

1. 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		A.	3,175,336

	T2 S1 line #		
Additions:			
Interest and penalties on taxes	103		
Amortization of tangible assets *2-4 ADJUSTED ACCOUNTING DATA P489*	104		3,826,034
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		
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		15,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves beginning of year	125	T13	4,092,868
Reserves from financial statements- balance at end of year	126	T13	2,098,760
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: (please explain in detail the nature of the item)			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		
Non-deductible penalties	293		
	294		

	295		
	296		
	297		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Total Additions			**10,032,662**
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	6,366,815
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10 CEC	405	T10	49,143
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves end of year	413	T13	4,092,868
Reserves from financial statements - balance at beginning of year	414	T13	2,169,028
Contributions to deferred income plans	416		
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the nature of the item)			
Interest capitalized for accounting deducted for 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	**12,677,854**	
NET INCOME FOR TAX PURPOSES		calculated	**530,144**	
Charitable donations	311			
Taxable dividends received under section 112 or 113	320			
Non-capital losses of preceding taxation years from Schedule 7-1	331	T4	0	
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	**530,144**	T0

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

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	B4	0		0
				0
Other Adjustments Add (+) Deduct (-)	T1	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	T1	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	B4	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

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

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	B8	$ 31,363,115			$ 31,363,115	$ -	$ 31,363,115	4%	$ 1,254,525		$ 30,108,590
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	B8	$ 2,063,850	275,000		$ 2,338,850	$ 137,500	$ 2,201,350	6%	$ 132,081		$ 2,206,769
2	Distribution System - pre 1988	B8	$ 1,458,219			$ 1,458,219	$ -	$ 1,458,219	6%	$ 87,493		$ 1,370,726
8	General Office/Stores Equip	B8	$ 649,434	175,500		$ 824,934	$ 87,750	$ 737,184	20%	$ 147,437		$ 677,498
10	Computer Hardware/ Vehicles	B8	$ 1,474,037	600,000		$ 2,074,037	$ 300,000	$ 1,774,037	30%	$ 532,211		$ 1,541,826
10.1	Certain Automobiles	B8	$ -			$ -	$ -	$ -	30%	$ -		$ -
12	Computer Software	B8	$ 248,000	352,000		$ 600,000	$ 176,000	$ 424,000	100%	$ 424,000		$ 176,000
13 1	Lease # 1	B8	$ -			$ -	$ -	$ -		$ -		$ -
13 2	Lease #2	B8	$ -			$ -	$ -	$ -		$ -		$ -
13 3	Lease # 3	B8	$ -			$ -	$ -	$ -		$ -		$ -
13 4	Lease # 4	B8	$ -			$ -	$ -	$ -		$ -		$ -
14	Franchise	B8	$ -			$ -	$ -	$ -		$ -		$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bl	B8	$ 285,092			$ 285,092	$ -	$ 285,092	8%	$ 22,807		$ 262,285
42	Fibre Optic Cable	B8	$ -			$ -	$ -	$ -	12%	$ -		$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	$ -			$ -	$ -	$ -	30%	$ -		$ -
43.2	Certain Clean Energy Generation Equipment	B8	$ -			$ -	$ -	$ -	50%	$ -		$ -
45	Computers & Systems Software acq'd post Mar 22/04	B8	$ 810			$ 810	$ -	$ 810	45%	$ 365		$ 446
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	B8	$ 71,815			$ 71,815	$ -	$ 71,815	30%	$ 21,545		$ 50,271
47	Distribution System - post February 2005	B8	$ 38,062,862	5,810,189		$ 43,873,051	$ 2,905,095	$ 40,967,956	8%	$ 3,277,436		$ 40,595,614
50	Data Network Infrastructure Equipment - post Mar 2007	B8	$ 533,949	626,000		$ 1,159,949	$ 313,000	$ 846,949	55%	$ 465,822		$ 694,127
52	Computer Hardware and system software	B8	$ -			$ -	$ -	$ -	100%	$ -		$ -
95	CWIP	B8	$ 60,000			$ 60,000	$ -	$ 60,000	0%	$ -		$ 60,000
6	Fence		$ 10,935			$ 10,935	$ -	$ 10,935	10%	$ 1,094		$ 9,842
			$ -			$ -	$ -	$ -	10%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
	TOTAL		$ 76,282,118	$ 7,838,689	$ -	$ 84,120,807	$ 3,919,345	$ 80,201,463		$ 6,366,815	T1	$ 77,753,992

Schedule 10 CEC - Test Year

Cumulative Eligible Capital				B10	**702,045**
Additions					
Cost of Eligible Capital Property Acquired during Test Year	0				
Other Adjustments	0				
Subtotal	0	**x 3/4 =**	0		
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	**x 1/2 =**	0		
			0		**0**
Amount transferred on amalgamation or wind-up of subsidiary	0				**0**
Subtotal					**702,045**
Deductions					
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0				
Other Adjustments	0				
Subtotal	0	**x 3/4 =**			**0**

Cumulative Eligible Capital Balance			**702,045**
Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")	**702,045**	**x 7% =**	**49,143**
Cumulative Eligible Capital - Closing Balance			**652,902**

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Test Year Adjustments: Additions	Test Year Adjustments: Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	B13	0		0				0		0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(l)	B13	160,589		160,589		160,589	160,589	160,589		0	
Reserve for goods and services not delivered ss. 20(1)(m)	B13	3,932,279		3,932,279		3,636,856	3,636,856	3,932,279		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		96,909	96,909	0		0	
		0		0				0		0	
		0		0				0		0	
Total		**4,092,868**	**0**	**4,092,868**	T1	**3,894,354**	**3,894,354**	**4,092,868**	T1	**0**	**0**
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	B13	0		0				0		0	
General reserve for bad debts	B13	0		0				0		0	
Accrued Employee Future Benefits:	B13	0		0				0		0	
- Medical and Life Insurance	B13	0		0				0		0	
-Short & Long-term Disability	B13	0		0				0		0	
-Accmulated Sick Leave	B13	0		0				0		0	
- Termination Cost	B13	0		0				0		0	
- Other Post-Employment Benefits	B13	2,154,028		2,154,028		2,083,760	2,154,028	2,083,760		-70,268	
Provision for Environmental Costs	B13	0		0				0		0	
Restructuring Costs	B13	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	B13	0		0				0		0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	B13	0		0				0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	B13	0		0				0		0	
Other	B13	15,000		15,000				15,000		0	
		0		0				0		0	
		0		0				0		0	
Total		**2,169,028**	**0**	**2,169,028**	T1	**2,083,760**	**2,154,028**	**2,098,760**	T1	**-70,268**	**0**

ATTACHMENT E

EPI Load Forecast

Model

Entegrus Powerlines Inc.
EB-2015-0061, Cost of Service Settlement Proposal
2015 & 2016 kWh Purchases Forecast

Date	Historical Purchases	Large Lost kWh	Small Lost kWh	Corrected Historical kWh	Year	CK Heating Degrees	CK Cooling Degrees	Manufacting (x 1,000)	Economic Adjustment Factor	Forecast kWh	Forecast % Error	Absolute Forecast % Error
2006-01	92,275,262	4,080,530	1,554,253	86,640,479	2006	514	-	48,705,740	0.42	88,894,838	2.602%	2.536%
2006-02	85,895,794	3,698,719	1,201,808	80,995,267	2006	578	-	48,533,977	(0.51)	83,754,319	3.406%	3.294%
2006-03	91,568,196	4,382,302	1,811,912	85,373,982	2006	512	-	51,567,190	0.06	88,474,488	3.632%	3.504%
2006-04	79,275,484	3,964,442	1,283,786	74,027,256	2006	298	-	49,484,981	(0.69)	77,598,723	4.825%	4.602%
2006-05	86,461,043	4,321,758	1,263,782	80,875,502	2006	146	29	50,769,986	(0.29)	82,910,744	2.517%	2.455%
2006-06	91,381,450	4,360,326	1,625,892	85,395,232	2006	36	40	51,542,946	0.37	87,592,985	2.574%	2.509%
2006-07	105,443,393	3,930,918	1,131,202	100,381,273	2006	6	126	45,043,016	1.13	101,244,735	0.860%	0.853%
2006-08	104,180,145	4,748,541	1,744,246	97,687,359	2006	10	67	50,664,482	1.54	98,654,336	0.990%	0.980%
2006-09	86,627,862	4,018,354	1,395,584	81,213,924	2006	89	8	48,620,316	0.61	83,017,257	2.220%	2.172%
2006-10	88,742,311	3,794,587	1,169,193	83,778,530	2006	294	2	48,023,316	0.23	83,033,399	-0.889%	0.897%
2006-11	90,712,237	3,731,626	1,118,962	85,861,649	2006	378	-	49,712,772	(0.02)	83,923,960	-2.257%	2.309%
2006-12	89,905,616	2,986,153	957,900	85,961,563	2006	492	-	48,603,292	0.05	85,885,322	-0.089%	0.089%
2007-01	94,330,492	3,572,942	1,116,756	89,640,794	2007	633	-	47,937,774	0.42	90,129,550	0.545%	0.545%
2007-02	91,108,274	3,562,267	888,613	86,657,393	2007	743	-	47,414,981	(0.51)	85,656,088	-1.155%	1.155%
2007-03	91,427,561	3,623,410	1,189,210	86,614,941	2007	485	-	51,609,130	0.06	87,387,336	0.892%	0.892%
2007-04	82,574,747	3,224,312	854,277	78,496,158	2007	352	-	49,374,218	(0.69)	78,004,631	-0.626%	0.626%
2007-05	85,488,174	3,090,739	686,928	81,710,508	2007	138	25	50,724,181	(0.29)	81,433,441	-0.339%	0.339%
2007-06	95,477,353	3,366,406	935,416	91,175,531	2007	30	66	48,667,556	0.37	88,961,248	-2.429%	2.429%
2007-07	95,358,392	3,496,125	640,251	91,222,015	2007	17	68	45,502,574	1.13	91,844,255	0.682%	0.682%
2007-08	105,721,318	4,247,266	1,013,037	100,461,016	2007	14	87	48,002,098	1.54	99,478,205	-0.978%	0.978%
2007-09	92,270,417	3,717,096	860,376	87,692,945	2007	64	40	46,749,201	0.61	85,722,116	-2.247%	2.247%
2007-10	89,573,639	3,438,961	866,901	85,267,778	2007	144	30	48,531,421	0.23	84,332,214	-1.097%	1.097%
2007-11	87,837,471	2,960,291	675,074	84,202,106	2007	446	-	48,279,982	(0.02)	83,665,664	-0.637%	0.637%
2007-12	87,667,483	2,804,858	569,647	84,292,977	2007	624	-	41,182,527	0.05	82,646,214	-1.954%	1.954%
2008-01	93,143,101	3,315,214	578,744	89,249,144	2008	637	-	42,681,474	0.42	85,870,899	-3.785%	3.785%
2008-02	88,770,190	3,234,025	798,075	84,738,089	2008	670	-	44,980,567	(0.51)	81,885,523	-3.366%	3.366%
2008-03	90,987,188	3,367,292	324,813	87,295,082	2008	607	-	44,399,361	0.06	84,083,780	-3.679%	3.679%
2008-04	81,859,112	3,326,521	272,733	78,259,859	2008	279	-	45,575,941	(0.69)	73,253,463	-6.397%	6.397%
2008-05	81,977,434	3,166,230	423,731	78,387,474	2008	212	4	46,853,489	(0.29)	76,212,129	-2.775%	2.775%
2008-06	93,849,984	3,589,957	324,925	89,935,102	2008	22	73	48,111,832	0.37	88,917,079	-1.132%	1.132%
2008-07	102,502,726	3,283,392	229,772	98,989,562	2008	9	97	46,431,669	1.13	96,581,625	-2.433%	2.433%
2008-08	94,902,367	3,144,913	519,978	91,237,477	2008	23	46	46,291,039	1.54	91,230,430	-0.008%	0.008%
2008-09	86,560,477	2,760,354	317,351	83,482,773	2008	65	25	46,613,408	0.61	82,655,562	-0.991%	0.991%
2008-10	81,010,659	2,369,885	468,384	78,172,390	2008	291	0	45,988,896	0.23	80,111,166	2.480%	2.480%
2008-11	82,084,259	2,358,680	367,796	79,357,782	2008	452	-	43,334,946	(0.02)	79,684,712	0.412%	0.412%
2008-12	84,438,800	2,136,379	299,356	82,003,065	2008	657	-	37,504,764	0.05	80,094,385	-2.328%	2.328%
2009-01	86,947,552	3,023,378	257,414	83,666,760	2009	872	-	33,349,265	0.42	83,308,404	-0.428%	0.428%

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2009-02	76,764,741	2,605,509	337,006	73,822,226	2009	610	-	35,341,102	(0.51)	73,247,299	-0.779%	0.779%
2009-03	79,621,092	2,599,571	251,363	76,770,158	2009	525	-	36,682,400	0.06	76,360,882	-0.533%	0.533%
2009-04	70,191,995	2,127,458	468,804	67,595,733	2009	307	2	36,521,367	(0.69)	67,045,683	-0.814%	0.814%
2009-05	67,121,823	2,083,264	440,550	64,598,009	2009	160	4	34,102,278	(0.29)	65,498,037	1.393%	1.393%
2009-06	72,356,018	1,692,830	292,499	70,370,689	2009	53	32	35,283,385	0.37	73,176,723	3.988%	3.988%
2009-07	76,458,807	654,890	281,046	75,522,871	2009	24	38	36,559,330	1.13	79,711,080	5.546%	5.546%
2009-08	86,609,625	677,717	267,655	85,664,253	2009	24	72	36,544,471	1.54	87,912,707	2.625%	2.625%
2009-09	76,835,105	682,957	256,989	75,895,158	2009	77	19	38,926,914	0.61	75,802,412	-0.122%	0.122%
2009-10	74,146,762	666,503	167,840	73,312,419	2009	291	-	38,337,783	0.23	74,054,885	1.013%	1.013%
2009-11	73,824,072	516,763	218,905	73,088,405	2009	353	-	38,015,352	(0.02)	73,339,170	0.343%	0.343%
2009-12	80,093,125	579,144	85,111	79,428,870	2009	634	-	37,905,631	0.05	79,344,794	-0.106%	0.106%
2010-01	83,935,336	620,679	-	83,314,657	2010	727	-	37,285,840	0.42	82,650,506	-0.797%	0.797%
2010-02	75,293,524	531,013	-	74,762,511	2010	637	-	38,195,753	(0.51)	75,228,706	0.624%	0.624%
2010-03	75,774,298	500,342	-	75,273,956	2010	453	-	41,328,149	0.06	77,671,392	3.185%	3.185%
2010-04	67,215,175	418,759	-	66,796,417	2010	246	-	40,413,693	(0.69)	67,765,724	1.451%	1.451%
2010-05	74,380,496	397,678	-	73,982,818	2010	117	20	41,055,161	(0.29)	71,598,200	-3.223%	3.223%
2010-06	84,087,071	383,438	-	83,703,633	2010	23	63	42,286,604	0.37	82,020,005	-2.011%	2.011%
2010-07	96,932,864	461,310	-	96,471,555	2010	7	136	38,393,943	1.13	95,924,325	-0.567%	0.567%
2010-08	97,743,567	273,585	-	97,469,982	2010	5	88	41,231,739	1.54	92,991,659	-4.595%	4.595%
2010-09	78,790,032	256,467	-	78,533,565	2010	88	35	41,624,078	0.61	80,014,913	1.886%	1.886%
2010-10	74,641,109	271,066	-	74,370,043	2010	224	-	41,735,406	0.23	74,548,922	0.241%	0.241%
2010-11	76,077,688	298,587	-	75,779,100	2010	414	-	40,600,131	(0.02)	75,810,692	0.042%	0.042%
2010-12	81,406,964	377,747	-	81,029,216	2010	708	-	39,964,231	0.05	81,697,782	0.825%	0.825%
2011-01	83,352,108	384,377	-	82,967,731	2011	791	-	41,385,749	0.42	86,278,167	3.990%	3.990%
2011-02	75,038,777	349,597	-	74,689,180	2011	675	-	40,385,682	(0.51)	76,962,927	3.044%	3.044%
2011-03	79,973,938	340,424	-	79,633,514	2011	347	-	43,636,079	0.06	76,630,117	-3.772%	3.772%
2011-04	70,497,996	269,468	-	70,228,528	2011	341	-	40,502,825	(0.69)	69,136,064	-1.556%	1.556%
2011-05	71,870,903	252,421	-	71,618,482	2011	145	20	41,346,450	(0.29)	71,803,706	0.259%	0.259%
2011-06	79,244,874	239,946	-	79,004,928	2011	28	53	42,150,675	0.37	79,809,137	1.018%	1.018%
2011-07	98,248,971	254,827	-	97,994,144	2011	0	170	40,454,374	1.13	102,121,595	4.212%	4.212%
2011-08	93,117,725	256,562	-	92,861,163	2011	5	76	44,495,143	1.54	92,714,563	-0.158%	0.158%
2011-09	81,174,056	232,499	-	80,941,557	2011	78	33	44,495,209	0.61	80,854,288	-0.108%	0.108%
2011-10	75,877,674	224,362	-	75,653,312	2011	228	-	44,798,937	0.23	76,245,470	0.783%	0.783%
2011-11	77,074,926	224,929	-	76,849,997	2011	334	-	44,900,275	(0.02)	76,691,652	-0.206%	0.206%
2011-12	78,389,291	257,071	-	78,132,219	2011	508	-	44,435,561	0.05	80,320,768	2.801%	2.801%
2012-01	83,027,647	296,560	-	82,731,087	2012	613	-	44,700,072	0.42	84,513,834	2.155%	2.155%
2012-02	77,234,916	270,659	-	76,964,257	2012	530	-	42,889,850	(0.51)	75,289,474	-2.176%	2.176%

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2012-03	76,624,556	273,221	-	76,351,335	2012	321	-	46,011,356	0.06	77,214,950	1.131%	1.131%
2012-04	70,237,184	239,875	-	69,997,309	2012	329	-	45,391,465	(0.69)	71,805,840	2.584%	2.584%
2012-05	76,600,478	242,770	-	76,357,709	2012	85	19	47,528,183	(0.29)	74,202,427	-2.823%	2.823%
2012-06	87,102,138	228,550	-	86,873,588	2012	1	29	47,227,131	0.37	78,462,649	-9.682%	9.682%
2012-07	99,161,585	203,413	-	98,958,172	2012	-	116	42,833,426	1.13	94,457,881	-4.548%	4.548%
2012-08	91,562,639	236,207	-	91,326,432	2012	10	64	46,525,071	1.54	91,786,379	0.504%	0.504%
2012-09	79,318,222	221,821	-	79,096,400	2012	101	27	44,793,226	0.61	80,099,642	1.268%	1.268%
2012-10	76,122,125	224,739	-	75,897,386	2012	238	3	45,235,573	0.23	76,605,735	0.933%	0.933%
2012-11	77,701,976	291,203	-	77,410,773	2012	438	-	45,914,231	(0.02)	78,902,623	1.927%	1.927%
2012-12	76,850,465	282,595	-	76,567,870	2012	501	-	41,774,375	0.05	77,715,818	1.499%	1.499%
2013-01	83,735,388	285,594	-	83,449,794	2013	639	-	43,255,833	0.42	83,421,517	-0.034%	0.034%
2013-02	76,915,646	315,743	-	76,599,903	2013	617	-	43,116,627	(0.51)	76,596,784	-0.004%	0.004%
2013-03	78,384,467	283,012	-	78,101,455	2013	548	-	44,960,463	0.06	80,401,086	2.944%	2.944%
2013-04	72,681,683	197,773	-	72,483,911	2013	354	-	44,976,603	(0.69)	71,411,806	-1.479%	1.479%
2013-05	75,087,149	164,779	-	74,922,369	2013	123	35	46,651,790	(0.29)	76,367,494	1.929%	1.929%
2013-06	79,035,305	127,637	-	78,907,668	2013	42	59	45,335,122	0.37	82,306,459	4.307%	4.307%
2013-07	94,541,770	-	-	94,541,770	2013	11	106	44,400,265	1.13	93,578,970	-1.018%	1.018%
2013-08	89,781,915	-	-	89,781,915	2013	19	59	45,231,055	1.54	89,629,922	-0.169%	0.169%
2013-09	80,998,234	-	-	80,998,234	2013	89	31	45,667,260	0.61	80,454,930	-0.671%	0.671%
2013-10	79,087,294	-	-	79,087,294	2013	196	9	46,815,382	0.23	77,355,541	-2.190%	2.190%
2013-11	79,031,975	-	-	79,031,975	2013	453	-	46,503,422	(0.02)	79,039,561	0.010%	0.010%
2013-12	81,479,866	-	-	81,479,866	2013	649	-	44,126,783	0.05	81,746,966	0.328%	0.328%
2014-01	89,964,155	-	-	89,964,155	2014	826	-	43,836,746	0.42	86,975,373	-3.322%	3.322%
2014-02	79,548,214	-	-	79,548,214	2014	758	-	44,788,193	(0.51)	80,020,997	0.594%	0.594%
2014-03	85,916,309	-	-	85,916,309	2014	657	-	47,969,252	0.06	84,132,188	-2.077%	2.077%
2014-04	70,343,410	-	-	70,343,410	2014	342	-	47,134,140	(0.69)	72,137,870	2.551%	2.551%
2014-05	71,981,984	-	-	71,981,984	2014	141	14	49,398,644	(0.29)	74,725,011	3.811%	3.811%
2014-06	82,005,910	-	-	82,005,910	2014	19	74	48,856,376	0.37	86,101,631	4.994%	4.994%
2014-07	86,507,061	-	-	86,507,061	2014	16	49	44,707,267	1.13	84,266,780	-2.590%	2.590%
2014-08	87,881,428	-	-	87,881,428	2014	17	60	47,025,015	1.54	90,495,486	2.975%	2.975%
2014-09	80,675,294	-	-	80,675,294	2014	97	27	46,360,999	0.61	79,891,950	-0.971%	0.971%
2014-10	77,280,642	-	-	77,280,642	2014	232	-	47,176,114	0.23	76,259,197	-1.322%	1.322%
2014-11	79,307,673	-	-	79,307,673	2014	469	-	47,364,047	(0.02)	79,407,882	0.126%	0.126%
2014-12	79,700,907	-	-	79,700,907	2014	527	-	44,024,343	0.05	78,660,367	-1.306%	1.306%
2015-01				-	2015	678	-	46,204,336	0.42	85,137,854		
2015-02				-	2015	632	-	45,180,277	(0.51)	77,212,941		
2015-03				-	2015	475	-	47,788,634	0.06	79,799,808		

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2015-04				-	2015	313	0	47,471,476	(0.69)	71,257,330		
2015-05				-	2015	141	20	49,473,917	(0.29)	75,080,580		
2015-06				-	2015	29	52	48,624,109	0.37	81,986,761		
2015-07				-	2015	9	107	45,824,948	1.13	93,638,642		
2015-08				-	2015	14	70	48,200,640	1.54	92,223,180		
2015-09				-	2015	81	27	47,520,024	0.61	79,898,976		
2015-10				-	2015	238	5	48,355,517	0.23	77,526,840		
2015-11				-	2015	408	-	48,548,148	(0.02)	78,457,169		
2015-12				-	2015	597	-	45,124,952	0.05	80,255,287		
2016-01				-	2016	678	-	47,359,445	0.42	85,379,875		
2016-02				-	2016	632	-	46,309,784	(0.51)	77,436,704		
2016-03				-	2016	475	-	48,983,350	0.06	80,070,075		
2016-04				-	2016	313	0	48,658,263	(0.69)	71,521,942		
2016-05				-	2016	141	20	50,710,765	(0.29)	75,380,894		
2016-06				-	2016	29	52	49,839,711	0.37	82,271,924		
2016-07				-	2016	9	107	46,970,572	1.13	93,873,898		
2016-08				-	2016	14	70	49,405,656	1.54	92,500,793		
2016-09				-	2016	81	27	48,708,025	0.61	80,164,454		
2016-10				-	2016	238	5	49,564,405	0.23	77,807,213		
2016-11				-	2016	408	-	49,761,852	(0.02)	78,740,977		
2016-12				-	2016	597	-	46,253,076	0.05	80,478,063		

Entegrus Powerlines Inc.
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Regression Analysis

Regression Statistics	
Multiple R	96.31%
R Square	92.75%
Adjusted R Square	92.39%
Standard Error	2111802.156
Observations	108

ANOVA

	df	*SS*	*MS*	*F*	*Significance F*
Regression	5	5.81792E+15	1.16358E+15	260.9103776	1.94126E-56
Residual	102	4.5489E+14	4.45971E+12	0	0
Total	107	6.27281E+15	0	0	0

	Coefficients	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*	*Lower 95.0%*	*Upper 95.0%*
Intercept	1,208,066,480	159,850,119	8	0	891,004,527	1,525,128,432	891,004,527	1,525,128,432
Time	(581,748)	79,373	(7)	0	(739,183)	(424,312)	(739,183)	(424,312)
Heating Degrees	19,900	1,168	17	0	17,584	22,216	17,584	22,216
Cooling Degrees	161,335	9,908	16	0	141,683	180,986	141,683	180,986
Manufacturing (x 1,000)	1	0	14	0	1	1	1	1
Economic Adjustment Factor	6,782,749	473,576	14	0	5,843,414	7,722,084	5,843,414	7,722,084

Variable	*T-Stat*
Intercept	7.6
Time	-7.3
Heating Degrees	17.0
Cooling Degrees	16.3
Manufacturing (x 1,000)	14.0
Economic Adjustment Factor	14.3

Entegrus Powerlines Inc.
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2016 Load Forecast Accuracy & Loss Factor

Forecast Accuracy

Year	Actual Purchases	Modeled Purchases	Difference	Difference %
2006	1,092,468,791	1,044,985,104	47,483,686	0.0435
2007	1,098,835,320	1,039,260,963	59,574,358	0.0542
2008	1,062,086,298	1,000,580,753	61,505,544	0.0579
2009	920,970,718	908,802,076	12,168,641	0.0132
2010	966,278,124	957,922,826	8,355,299	0.0086
2011	963,861,238	969,568,453	(5,707,216)	(0.0059)
2012	971,543,931	961,057,253	10,486,678	0.0108
2013	970,760,692	972,311,035	(1,550,344)	(0.0016)
2014	971,112,987	973,074,732	(1,961,744)	(0.0020)
2015	-	972,475,367		
2016	-	983,426,812		

Determination of Loss Factor

Year	Actual Purchases	Total Billed	Losses	Loss Factor
2006	1,092,468,791	1,075,120,002	17,348,789	1.0159
2007	1,098,835,320	1,050,835,892	47,999,428	1.0437
2008	1,062,086,298	1,018,040,403	44,045,895	1.0415
2009	920,970,718	881,699,187	39,271,531	1.0426
2010	966,278,124	927,220,462	39,057,662	1.0404
2011	963,861,238	933,159,150	30,702,088	1.0319
2012	971,543,931	933,898,584	37,645,347	1.0387
2013	970,760,692	928,696,615	42,064,077	1.0433
2014	971,112,987	933,911,819	37,201,168	1.0383
2015	-	935,021,292		1.0401
2016	-	945,550,951		1.0401

Notes:
1) Average Loss Factor utilized for 2015 and 2016 Total Billed calculation is the average of 2007 to 2014 actual loss factors.

Entegrus Powerlines Inc.
EB-2015-0061, Cost of Service Settlement Proposal
Forecast Number of Customer/Connections

Year	Residential	General Service < 50 kW	General Service > 50 kW	Large Use (CK)	Large Use (SMP)	Unmetered Scattered Load (Conn)	Sentinel Lighting (Conn)	Street Lighting (Conn)	Embedded Distributor	Total
Restated Average Annual Customers/Connections										
2006	35,142	4,009	507	1	2	-	393	12,468	-	52,522
2007	35,190	4,001	512	3	1	-	394	12,468	1	52,570
2008	35,334	3,976	522	3	1	-	393	12,553	1	52,783
2009	35,438	3,919	516	3	1	122	390	12,784	1	53,174
2010	35,472	3,916	495	2	1	244	388	12,931	1	53,450
2011	35,628	3,907	489	1	1	245	388	12,931	1	53,591
2012	35,816	3,859	498	1	1	245	388	12,931	1	53,740
2013	35,944	3,862	499	1	1	248	441	12,931	1	53,928
2014	36,074	3,870	497	1	1	251	487	12,926	1	54,108
Average	**35,560**	**3,924**	**504**	**2**	**1**	**151**	**407**	**12,769**	**1**	**53,318**
Customer Growth Rate										
2006	-	-	-	-	-	-	-	-	-	
2007	1.0014	0.9980	1.0099	3.0000	0.5000	-	1.0025	1.0000	-	
2008	1.0041	0.9938	1.0195	1.0000	1.0000	-	0.9975	1.0068	1.0000	
2009	1.0029	0.9857	0.9885	1.0000	1.0000	-	0.9924	1.0184	1.0000	
2010	1.0010	0.9992	0.9593	0.6667	1.0000	2.0000	0.9949	1.0115	1.0000	
2011	1.0044	0.9977	0.9879	0.5000	1.0000	1.0041	1.0000	1.0000	1.0000	
2012	1.0053	0.9877	1.0184	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
2013	1.0036	1.0008	1.0020	1.0000	1.0000	1.0122	1.1366	1.0000	1.0000	
2014	1.0036	1.0021	0.9960	1.0000	1.0000	1.0121	1.1043	0.9996	1.0000	
Geomean	**1.0036**	**0.9975**	**0.9925**	**0.8027**	**1.0000**	**1.1552**	**1.0454**	**1.0022**	**1.0000**	
Forecasted Customers/Connections										
2015	36,203	3,860	493	1	1	290	509	12,955	1	54,313
2016	36,333	3,850	489	1	1	335	532	12,984	1	54,526
Add: WMP										
2015	-	-	2	-	-	-	-	-	-	2
2016	-	-	2	-	-	-	-	-	-	2
Total Adjusted Forecasted Customers/Connections										
2015	36,203	3,860	495	1	1	290	509	12,955	1	54,315
2016	36,333	3,856	521	1	1	335	532	12,984	1	54,564

Entegrus Powerlines Inc.
EB-2015-0061, Cost of Service Settlement Proposal
Forecast Consumption by Rate Class (kWh)

Year	Residential	General Service < 50 kW	General Service > 50 kW	Large Use (CK)	Large Use (SMP)	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Embedded Distributor	Total
Restated Consumption (kWh)										
2006	302,355,083	129,600,878	504,845,308	92,372,408	36,694,467	-	454,662	8,797,196	-	1,075,120,002
2007	299,638,406	126,763,870	493,605,092	89,275,102	27,015,842	-	445,369	8,797,782	5,294,429	1,050,835,892
2008	296,054,771	125,816,796	460,933,142	98,751,177	22,647,906	-	436,740	8,199,730	5,200,141	1,018,040,403
2009	291,091,689	114,518,667	390,850,430	53,009,042	17,181,839	1,158,647	440,153	8,235,437	5,213,283	881,699,187
2010	301,267,823	116,294,933	430,893,980	35,030,946	29,034,336	1,191,306	433,931	8,221,743	4,851,464	927,220,462
2011	299,495,986	116,705,566	439,685,447	28,996,883	34,298,990	1,249,000	353,837	8,221,874	4,151,567	933,159,150
2012	296,656,279	109,007,040	451,375,918	28,118,306	34,317,082	1,213,037	405,259	8,250,167	4,555,496	933,898,584
2013	281,071,800	105,791,729	456,115,509	39,427,413	32,247,068	1,228,666	410,160	7,792,246	4,612,024	928,696,615
2014	289,455,443	108,543,510	457,346,103	33,167,215	31,573,402	1,249,444	408,652	7,533,249	4,634,801	933,911,819
Average Consumption per Customer (kWh)										
2006	8,604	32,327	995,750	92,372,408	18,347,234	-	1,157	706	-	
2007	8,515	31,683	964,072	29,758,367	27,015,842	-	1,130	706	5,294,429	
2008	8,379	31,644	883,014	32,917,059	22,647,906	-	1,111	653	5,200,141	
2009	8,214	29,221	757,462	17,669,681	17,181,839	9,497	1,129	644	5,213,283	
2010	8,493	29,697	870,493	17,515,473	29,034,336	4,882	1,118	636	4,851,464	
2011	8,406	29,871	899,152	28,996,883	34,298,990	5,098	912	636	4,151,567	
2012	8,283	28,247	906,377	28,118,306	34,317,082	4,951	1,044	638	4,555,496	
2013	7,820	27,393	914,059	39,427,413	32,247,068	4,954	930	603	4,612,024	
2014	8,024	28,047	920,213	33,167,215	31,573,402	4,978	839	583	4,634,801	
Average Growth per Customer										
2006	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2007	98.97%	98.01%	96.82%	32.22%	147.25%	0.00%	97.67%	100.00%	0.00%	
2008	98.40%	99.88%	91.59%	110.61%	83.83%	0.00%	98.32%	92.49%	98.22%	
2009	98.03%	92.34%	85.78%	53.68%	75.87%	0.00%	101.62%	98.62%	100.25%	
2010	103.40%	101.63%	114.92%	99.13%	168.98%	51.41%	99.03%	98.76%	93.06%	
2011	98.98%	100.59%	103.29%	165.55%	118.13%	104.42%	81.57%	100.00%	85.57%	
2012	98.54%	94.56%	100.80%	96.97%	100.05%	97.12%	114.47%	100.31%	109.73%	
2013	94.41%	96.98%	100.85%	140.22%	93.97%	100.06%	89.08%	94.51%	101.24%	
2014	102.61%	102.39%	100.67%	84.12%	97.91%	100.48%	90.22%	96.68%	100.49%	
Geomean	**99.54%**	**99.18%**	**103.97%**	**104.58%**	**97.28%**	**87.88%**	**94.24%**	**98.03%**	**97.67%**	
Forecasted Average Consumption per Customer (kWh)										
2015	7,987	27,818	956,724	34,686,292	30,713,726	4,375	791	572	4,526,975	
2016	7,950	27,591	994,683	36,274,944	29,877,457	3,845	745	561	4,421,657	

Entegrus Powerlines Inc.
EB-2015-0061, Cost of Service Settlement Proposal
Forecast Consumption by Rate Class (kWh)

Year	Residential	General Service < 50 kW	General Service > 50 kW	Large Use (CK)	Large Use (SMP)	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Embedded Distributor	Total
Calculated Consumption Non-Weather Adjusted (kWh)										
2015	289,153,361	107,377,480	471,664,932	34,686,292	30,713,726	1,268,750	402,619	7,410,260	4,526,975	947,204,395
2016	288,847,350	106,225,350	486,399,987	36,274,944	29,877,457	1,288,075	396,340	7,284,024	4,421,657	961,015,184
Calculation of Weather Sensitive Load										
% of Load	67.0%	67.0%	33.9%							
2015	193,590,988	71,890,267	159,903,587	-	-	-	-	-	-	425,384,842
2016	193,386,110	71,118,905	164,899,057	-	-	-	-	-	-	429,404,073
Allocation of Weather Adjustment										
Percent	45.5%	16.9%	37.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
2015	(5,544,483)	(2,058,951)	(4,579,669)	-	-	-	-	-	-	(12,183,103)
Percent	45.0%	16.6%	38.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
2016	(6,964,461)	(2,561,222)	(5,938,550)	-	-	-	-	-	-	(15,464,233)
TOTAL NORMALIZED LOAD FORECAST										
2015	283,608,878	105,318,529	467,085,263	34,686,292	30,713,726	1,268,750	402,619	7,410,260	4,526,975	935,021,292
2016	281,882,889	103,664,128	480,461,437	36,274,944	29,877,457	1,288,075	396,340	7,284,024	4,421,657	945,550,951
CDM ADJUSTMENT										
2015	(951,769)	(925,072)	(2,308,231)	(13,681,313)	(54,157)	-	-	(420,497)	-	(18,341,040)
2016	(1,462,660)	(2,522,361)	(3,637,134)	(25,547,263)	(54,157)	-	-	(831,209)	-	(34,054,783)
WMP ADJUSTMENT										
2015			9,370,236							9,370,236
2016			9,742,011							9,742,011
TOTAL ADJUSTED WEATHER NORMALIZED LOAD FORECAST										
2015	282,657,109	104,393,457	474,147,268	21,004,979	30,659,569	1,268,750	402,619	6,989,763	4,526,975	926,050,488
2016	280,420,230	101,141,767	486,566,314	10,727,681	29,823,300	1,288,075	396,340	6,452,815	4,421,657	921,238,179

Entegrus Powerlines Inc.
EB-2015-0061, Cost of Service Settlement Proposal
Forecast Demand by Rate Class (kW)

Year	Residential	General Service < 50 kW	General Service > 50 kW	Large Use (CK)	Large Use (SMP)	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Embedded Distributor	Total
Restated Demand (kW)										
2006	-	-	1,520,919	249,216	72,885	-	1,897	24,792	-	1,869,709
2007	-	-	1,310,335	233,267	57,865	-	1,234	31,812	10,733	1,645,246
2008	-	-	1,270,952	229,465	51,576	-	1,222	24,235	10,432	1,587,882
2009	-	-	1,123,331	196,599	38,952	-	1,217	24,546	10,438	1,395,083
2010	-	-	1,174,448	121,910	56,098	-	1,224	24,338	10,285	1,388,303
2011	-	-	1,180,395	96,208	63,856	-	980	24,338	11,258	1,377,035
2012	-	-	1,184,290	95,704	67,537	-	1,138	24,338	10,054	1,383,061
2013	-	-	1,223,255	110,518	67,914	-	1,130	23,008	9,926	1,435,751
2014	-	-	1,181,005	112,833	65,619	-	1,144	22,342	16,051	1,398,994
Average	**-**	**-**	**1,240,992**	**160,636**	**60,256**	**-**	**1,243**	**24,861**	**9,909**	**1,497,896**
Percentage of kW to kWh										
2006			0.300%	0.270%	0.200%		0.420%	0.280%	0.000%	
2007			0.270%	0.260%	0.210%		0.280%	0.360%	0.200%	
2008			0.280%	0.230%	0.230%		0.280%	0.300%	0.200%	
2009			0.290%	0.370%	0.230%		0.280%	0.300%	0.200%	
2010			0.270%	0.350%	0.190%		0.280%	0.300%	0.210%	
2011			0.270%	0.330%	0.190%		0.280%	0.300%	0.270%	
2012			0.260%	0.340%	0.200%		0.280%	0.300%	0.220%	
2013			0.270%	0.280%	0.210%		0.280%	0.300%	0.220%	
2014			0.260%	0.340%	0.210%		0.280%	0.300%	0.350%	
Average			**0.266%**	**0.328%**	**0.200%**		**0.280%**	**0.300%**	**0.254%**	
Total Demand Forecast (kW)										
2015	-	-	1,236,307	68,896	61,319	-	1,127	20,969	11,499	1,400,117
2016	-	-	1,268,353	35,187	59,647	-	1,110	19,358	11,231	1,394,886
WMP Adjustment										
2015	-	-	25,417	-	-	-	-	-	-	25,417
2016	-	-	26,425	-	-	-	-	-	-	26,425
Total Adjusted Demand (kW)										
2015	-	-	1,261,724	68,896	61,319	-	1,127	20,969	11,499	1,425,534
2016	-	-	1,294,778	35,187	59,647	-	1,110	19,358	11,231	1,421,311

Entegrus Powerlines Inc.
EB-2015-0061, Cost of Service Settlement Proposal
Calculation of CDM Adjustment for the Load Forecast

Allocation of Tasked Savings by Year							
Description	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**TOTAL**
Planned Program Savings by Year							
2015 Programs	28,775,427	28,775,427	28,775,427	28,775,427	28,396,160	28,396,160	
2016 Programs		6,218,596	6,218,596	6,218,596	6,218,596	5,611,768	
2017 Programs		-	6,049,723	6,049,723	6,049,723	6,049,723	
2018 Programs		-	-	12,078,195	12,078,195	12,078,195	
2019 Programs		-	-	-	5,165,783	5,165,783	
2020 Programs		-	-	-	-	4,777,519	
Total Planned Programs	**28,775,427**	**34,994,023**	**41,043,746**	**53,121,941**	**57,908,457**	**62,079,147**	
Annual % of Planned	**45.63%**	**9.86%**	**9.59%**	**19.15%**	**8.19%**	**7.58%**	100.00%
Allocated Tasked Savings	**25,916,720**	**5,600,807**	**5,448,710**	**10,878,282**	**4,652,586**	**4,302,895**	**56,800,000**

Allocation of 2015 & 2016 Tasked Savings by Rate Class										
Description	**Residential**	**General Service < 50 kW**	**General Service > 50 kW**	**Large Use (CK)**	**Large Use (SMP)**	**Unmetered Scattered Load**	**Sentinel Lighting**	**Street Lighting**	**Embedded Distributor**	**Total**
Allocation of 2015 Tasked Savings										
New Framework Programs	145,989	508,864	421,417							1,076,270
Old Framework Programs	439,807	1,480,197	1,225,831	23,731,898				821,425		27,699,158
2015 Planned Savings	**585,796**	**1,989,061**	**1,647,248**	**23,731,898**	**-**	**-**	**-**	**821,425**	**-**	**28,775,428**
% Allocator	13.9%	47.1%	39.0%							
2015 Tasked Savings	**189,164**	**642,305**	**531,927**	**23,731,898**	**-**	**-**	**-**	**821,425**	**-**	**25,916,720**
Allocation of 2016 Tasked Savings										
New Framework Programs	1,008,064	2,850,161	2,360,371							6,218,596
2016 Planned Savings	**1,008,064**	**2,850,161**	**2,360,371**	**-**	**-**	**-**	**-**	**-**	**-**	**6,218,596**
% Allocator	16.21%	45.83%	37.96%							
2016 Tasked Savings	**907,918**	**2,567,012**	**2,125,879**	**-**	**-**	**-**	**-**	**-**	**-**	**5,600,809**

Calculation of Load Forecast Adjustment by Rate Class										
Year	**Residential**	**General Service < 50 kW**	**General Service > 50 kW**	**Large Use (CK)**	**Large Use (SMP)**	**Unmetered Scattered Load**	**Sentinel Lighting**	**Street Lighting**	**Embedded Distributor**	**Total**
2015 Load Forecast Adjustment										
2014 Programs (50%)	857,187	603,919	2,042,267	1,815,364	54,157	-	-	9,784	-	5,382,679
2015 Programs (50%)	94,582	321,153	265,964	11,865,949	-	-	-	410,713	-	12,958,361
Total	**951,769**	**925,072**	**2,308,231**	**13,681,313**	**54,157**	**-**	**-**	**420,497**	**-**	**18,341,040**
2016 Load Forecast Adjustment										
2014 Programs (50%)	819,537	596,550	2,042,267	1,815,364	54,157	-	-	9,784	-	5,337,659
2015 Programs (100%)	189,164	642,305	531,927	23,731,898	-	-	-	821,425	-	25,916,719
2016 Programs (50%)	453,959	1,283,506	1,062,940	-	-	-	-	-	-	2,800,405
Total	**1,462,660**	**2,522,361**	**3,637,134**	**25,547,263**	**54,157**	**-**	**-**	**831,209**	**-**	**34,054,783**

Entegrus Powerlines Inc.
EB-2015-0061, Cost of Service Settlement Proposal
Calculation of Wholesale Market Participant

Year	Residential	General Service < 50 kW	General Service > 50 kW	Large Use (CK)	Large Use (SMP)	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Embedded Distributor	Total
Historical kWh										
2011			-							-
2012			1,862,328							1,862,328
2013			4,199,611							4,199,611
2014			9,012,649							9,012,649
Geometric Mean										
			103.97%							
Forecasted kWh										
2015			9,370,236							9,370,236
2016			9,742,011							9,742,011

Year	Residential	General Service < 50 kW	General Service > 50 kW	Large Use		Unmetered Scattered Load	Sentinel Lighting	Street Lighting	Embedded Distribution	Total
Historical kW										
2011			-							-
2012			4,198							4,198
2013			9,630							9,630
2014			32,360							32,360
Percentage kW/kWh										
2011										
2012			0.23%							
2013			0.23%							
2014			0.36%							
Average			0.27%							
Total kW Forecast										
2015			25,417							25,417
2016			26,425							26,425

Entegrus Powerlines Inc.
EB-2015-0061, Cost of Service Settlement Proposal
Historical and Weather Normalized Load Forecast

Description	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Forecasted	2016 Forecasted
Reconciliation of Purchases											
Actual kWh Purchases	1,092,468,791	1,098,835,320	1,062,086,298	920,970,718	966,278,124	963,861,238	971,543,931	970,760,692	971,112,987		
Predicted Purchases	1,044,985,104	1,039,260,963	1,000,580,753	908,802,076	957,922,826	969,568,453	961,057,253	972,311,035	973,074,732	972,475,367	983,426,812
CDM Adjustment (Not in Model)										(18,341,040)	(34,054,783)
Adjusted Predicted Purchases	1,044,985,104	1,039,260,963	1,000,580,753	908,802,076	957,922,826	969,568,453	961,057,253	972,311,035	973,074,732	954,134,326	949,372,029
Percent Difference from Actual	4.346%	5.422%	5.791%	1.321%	0.865%	-0.592%	1.079%	-0.160%	-0.202%		
Billed kWh	1,075,120,002	1,050,835,892	1,018,040,403	881,699,187	927,220,462	933,159,150	933,898,584	928,696,615	933,911,819	926,050,488	921,238,179
Billed kWh by Rate Class											
Residential											
Customers	35,142	35,190	35,334	35,438	35,472	35,628	35,816	35,944	36,074	36,203	36,333
kWh	302,355,083	299,638,406	296,054,771	291,091,689	301,267,823	299,495,986	296,656,279	281,071,800	289,455,443	282,657,109	280,420,230
kW	-	-	-	-	-	-	-	-	-	-	-
General Service < 50 kW											
Customers	4,009	4,001	3,976	3,919	3,916	3,907	3,859	3,862	3,870	3,860	3,856
kWh	129,600,878	126,763,870	125,816,796	114,518,667	116,294,933	116,705,566	109,007,040	105,791,729	108,543,510	104,393,457	101,141,767
kW	-	-	-	-	-	-	-	-	-	-	-
General Service > 50 kW											
Customers	507	512	522	516	495	489	498	499	497	495	521
kWh	504,845,308	493,605,092	460,933,142	390,850,430	430,893,980	439,685,447	451,375,918	456,115,509	457,346,103	474,147,268	486,566,314
kW	1,520,919	1,310,335	1,270,952	1,123,331	1,174,448	1,180,395	1,184,290	1,223,255	1,181,005	1,261,724	1,294,778
Large Use											
Customers	3	4	4	4	3	2	2	2	2	2	2
kWh	129,066,875	116,290,944	121,399,083	70,190,881	64,065,282	63,295,873	62,435,388	71,674,481	64,740,617	51,664,547	40,550,981
kW	322,101	291,132	281,041	235,551	178,008	160,064	163,241	178,432	178,452	130,215	94,834
USL											
Connections	-	-	-	122	244	245	245	248	251	290	335
kWh	-	-	-	1,158,647	1,191,306	1,249,000	1,213,037	1,228,666	1,249,444	1,268,750	1,288,075
kW	-	-	-	-	-	-	-	-	-	-	-
Sentinel Lighting											
Connections	393	394	393	390	388	388	388	441	487	509	532
kWh	454,662	445,369	436,740	440,153	433,931	353,837	405,259	410,160	408,652	402,619	396,340
kW	1,897	1,234	1,222	1,217	1,224	980	1,138	1,130	1,144	1,127	1,110
Street Lighting											
Connections	12,468	12,468	12,553	12,784	12,931	12,931	12,931	12,931	12,926	12,955	12,984
kWh	8,797,196	8,797,782	8,199,730	8,235,437	8,221,743	8,221,874	8,250,167	7,792,246	7,533,249	6,989,763	6,452,815
kW	24,792	31,812	24,235	24,546	24,338	24,338	24,338	23,008	22,342	20,969	19,358
Embedded Distributor											
Customers	-	1	1	1	1	1	1	1	1	1	1
kWh	-	5,294,429	5,200,141	5,213,283	4,851,464	4,151,567	4,555,496	4,612,024	4,634,801	4,526,975	4,421,657
kW	-	10,733	10,432	10,438	10,285	11,258	10,054	9,926	16,051	11,499	11,231
TOTAL											
Customers	52,522	52,570	52,783	53,174	53,450	53,591	53,740	53,928	54,108	54,315	54,564
kWh	1,075,120,002	1,050,835,892	1,018,040,403	881,699,187	927,220,462	933,159,150	933,898,584	928,696,615	933,911,819	926,050,488	921,238,179
kW	1,869,709	1,645,246	1,587,882	1,395,083	1,388,303	1,377,035	1,383,061	1,435,751	1,398,994	1,425,534	1,421,311

Entegrus Powerlines Inc.
EB-2015-0061, Cost of Service Settlement Proposal
Summary of Weather Normalized Load Forecast

Weather Normalized Load Forecast by Rate Class							
Line No.	Rate Class	2015			2016		
		Cust/Conn	kWh	kW	Cust/Conn	kWh	kW
1	Residential	36,203	282,657,109	-	36,333	280,420,230	-
2	GS < 50 kW	3,860	104,393,457	-	3,856	101,141,767	-
3	GS > 50 - 4,999 kW	495	474,147,268	1,261,724	521	486,566,314	1,294,778
4	Large Use	2	51,664,547	130,215	2	40,550,981	94,834
5	Unmetered Scattered Load	290	1,268,750	-	335	1,288,075	-
6	Sentinel Lights	509	402,619	1,127	532	396,340	1,110
7	Street Lights	12,955	6,989,763	20,969	12,984	6,452,815	19,358
8	Embedded Distributor	1	4,526,975	11,499	1	4,421,657	11,231
9	**Total**	**54,315**	**926,050,488**	**1,425,534**	**54,564**	**921,238,179**	**1,421,311**

Weather Normalized Load Forecast by Rate Class - Used for Cost Allocation and Distribution Rate Design							
Line No.	Rate Class	2015			2016		
		Cust/Conn	kWh	kW	Cust/Conn	kWh	kW
1	Residential	36,203	282,657,109	-	36,333	280,420,230	-
2	GS<50	3,860	104,393,457	-	3,856	101,141,767	-
3	GS>50	495	474,147,268	1,261,724	521	486,566,314	1,294,778
4	Large Use - CK	1	34,686,292	122,400	1	36,274,944	122,400
5	Large Use - SMP	1	30,659,569	61,319	1	29,823,300	59,647
6	Large Use - Total	2	65,345,861	183,719	2	66,098,244	182,047
7	Unmetered Scattered Load	290	1,268,750	-	335	1,288,075	-
8	Sentinel Lights	509	402,619	1,127	532	396,340	1,110
9	Street Lights	12,955	6,989,763	20,969	12,984	6,452,815	19,358
10	Embedded Distributor	1	4,526,975	11,499	1	4,421,657	11,231
11	**Total**	**54,315**	**939,731,801**	**1,479,038**	**54,564**	**946,785,442**	**1,508,524**

Entegrus Powerlines Inc.
EB-2015-0061, Cost of Service Settlement Proposal
Cost of Power Rates Utilized

EPI Loss Factors:	2015	2016
Total Sec <5	1.0428	1.0432
Total Sec >5	1.0430	1.0149
Total Pri <5	1.0324	1.0328
Total Pri >5	1.0141	1.0049

Table ES-1: Average RPP Supply Cost Summary (for the 12 months from November 1, 2015) Link

RPP Supply Cost Summary
for the period from November 1, 2015 through October 31, 2016

		Current
Forecast Wholesale Electricity Price		$18.82
Load-Weighted Price for RPP Consumers ($ / MWh)		$20.57
Impact of the Global Adjustment ($ / MWh)	+	$87.92
Adjustment to Address Bias Towards Unfavourable Variance ($ / MWh)	+	$1.00
Adjustment to Clear Existing Variance ($ / MWh)	+	($2.22)
Average Supply Cost for RPP Consumers ($ / MWh)	=	**$107.28**

Source: Navigant

Line No.	Supply Cost ($/MWh) For the period from May 1, 2015 to April 30, 2016	RPP	Non-RPP
1	Forecast Wholesale Electricity Price		$18.82
2	Load-Weighted Price for RPP Consumers	$20.57	
3	Impact of Global Adjustment	$87.92	$87.92
4	Adjustment to Address Bias Towards Unfavourable Variance	$1.00	
5	Adjustment to Clear Existing Variance	-$2.22	
6	**Total Supply Cost ($/MWh)**	**$107.27**	**$106.74**

Line No.	Rate Class	2014 RPP kWh	2014 Non- RPP kWh	Total kWh
1	Residential	263,323,082	26,132,361	289,455,443
2	General Service <50	92,600,705	17,225,572	109,826,277
3	General Service >50	45,487,761	307,853,637	353,341,398
4	Intermediate	-	113,731,870	113,731,870
5	Intermediate w/Self Gen	-	33,167,215	33,167,215
6	Large User	-	31,573,402	31,573,402
7	Umetered Scattered Load	1,243,772	5,672	1,249,444
8	Sentinel Lighting	408,652	-	408,652
9	Street Lighting	-	7,533,249	7,533,249
10	Standby	-	-	-
11	**Total**	**403,063,972**	**537,222,978**	**940,286,951**
12	Allocation %	42.87%	57.13%	100.00%
13	Commodty Rate ($/kWh)	$0.1073	$0.1067	
14	**Weighted Average Rate ($/kWh)**	**$0.0460**	**$0.0610**	**$0.1070**

Line No.	Rate Class	2015 Proposed	2016 Proposed	2015 Proposed	2016 Proposed	2015 Proposed	2016 Proposed
		Low Voltage		RTSR - Network		RTSR - Connection	
1	Residential	$0.0003	$0.0016	$0.0074	$0.0071	$0.0053	$0.0054
2	General Service < 50 kW	$0.0003	$0.0014	$0.0065	$0.0062	$0.0047	$0.0048
3	General Service > 50 kW	$0.1262	$0.6033	$2.8272	$2.6984	$1.9724	$2.0153
4	WMP	$0.1262	$0.6033	$2.8272	$2.6984	$1.9724	$2.0153
5	Large Use	$0.1363	$0.6632	$2.9998	$2.8632	$2.1684	$2.2155
6	Unmetered Scattered Load	$0.0003	$0.0014	$0.0065	$0.0062	$0.0047	$0.0048
7	Sentinel Lights	$0.0911	$0.4533	$2.0769	$1.9823	$1.4823	$1.5145
8	Street Lights	$0.0523	$0.4428	$2.0555	$1.9619	$1.4478	$1.4793
9	Embedded Distributor	$0.0000	$0.6033	$0.0000	$2.6984	$0.0000	$2.0153

Entegrus Powerlines Inc.
EB-2015-0061, Cost of Service Settlement Proposal
Cost of Power Estimates

Line No.	Rate Class	Unit	2015					2016				
			Load Forecast	Loss Factor	Billing Determinant	Rate	Amount	Load Forecast	Loss Factor	Billing Determinant	Rate	Amount
1	**Commodity**											
2	Residential	kWh	282,657,109	1.0428	294,754,833	$0.1070	$31,529,096	280,420,230	1.0432	292,534,384	$0.1070	$31,291,581
3	General Service <50	kWh	104,393,457	1.0428	108,861,497	$0.1070	$11,644,608	101,141,767	1.0432	105,511,091	$0.1070	$11,286,225
4	General Service >50	kWh	474,147,268	1.0428	494,440,771	$0.1070	$52,888,940	486,566,314	1.0432	507,585,979	$0.1070	$54,295,046
5	Market Participant	kWh	(9,370,236)	1.0428	(9,771,282)	$0.1070	-$1,045,207	(9,742,011)	1.0432	(10,162,866)	$0.1070	-$1,087,093
6	Large Use	kWh	51,664,547	1.0141	52,393,017	$0.1070	$5,604,334	40,550,981	1.0049	40,749,681	$0.1070	$4,358,879
7	Umetered Scatter Load	kWh	1,268,750	1.0428	1,323,053	$0.1070	$141,523	1,288,075	1.0432	1,343,720	$0.1070	$143,734
8	Sentinel Lighting	kWh	402,619	1.0428	419,851	$0.1070	$44,910	396,340	1.0432	413,462	$0.1070	$44,227
9	Street Lighting	kWh	6,989,763	1.0428	7,288,925	$0.1070	$779,676	6,452,815	1.0432	6,731,576	$0.1070	$720,058
10	Embedded Distributor	kWh	4,526,975	1.0141	4,590,805	$0.1070	$491,066	4,421,657	1.0049	4,443,323	$0.1070	$475,290
11	**Total**						**$102,078,947**					**$101,527,946**
12	**Wholesale Market Services & Rural Rate Assistance**											
13	Residential	kWh	282,657,109	1.0428	294,754,833	$0.0057	$1,680,103	280,420,230	1.0432	292,534,384	$0.0060	$1,755,206
14	General Service <50	kWh	104,393,457	1.0428	108,861,497	$0.0057	$620,511	101,141,767	1.0432	105,511,091	$0.0060	$633,067
15	General Service >50	kWh	474,147,268	1.0428	494,440,771	$0.0057	$2,818,312	486,566,314	1.0432	507,585,979	$0.0060	$3,045,516
16	Market Participant	kWh	(9,370,236)	1.0428	(9,771,282)	$0.0057	-$55,696	(9,742,011)	1.0432	(10,162,866)	$0.0060	-$60,977
17	Large User	kWh	51,664,547	1.0141	52,393,017	$0.0057	$298,640	40,550,981	1.0049	40,749,681	$0.0060	$244,498
18	Umetered Scatter Load	kWh	1,268,750	1.0428	1,323,053	$0.0057	$7,541	1,288,075	1.0432	1,343,720	$0.0060	$8,062
19	Sentinel Lighting	kWh	402,619	1.0428	419,851	$0.0057	$2,393	396,340	1.0432	413,462	$0.0060	$2,481
20	Street Lighting	kWh	6,989,763	1.0428	7,288,925	$0.0057	$41,547	6,452,815	1.0432	6,731,576	$0.0060	$40,389
21	Embedded Distributor	kWh	4,526,975	1.0141	4,590,805	$0.0057	$26,168	4,421,657	1.0049	4,443,323	$0.0060	$26,660
22	**Total**						**$5,439,518**					**$5,694,902**
23	**Smart Metering Entiry**											
24	Residential	Cust	36,203		36,203	$0.7900	$343,204	36,333		36,333	$0.7900	$344,437
25	General Service <50	Cust	3,860		3,860	$0.7900	$36,593	3,856		3,856	$0.7900	$36,555
26	General Service >50											
27	Market Participant											
28	Large User											
29	Umetered Scatter Load											
30	Sentinel Lighting											
31	Street Lighting											
32	Embedded Distributor											
33	**Total**						**$379,797**					**$380,992**
34	**Low Voltage**											
35	Residential	kWh	282,657,109	1.0428	294,754,833	$0.0003	$88,426	280,420,230	1.0432	292,534,384	$0.0016	$468,055
36	General Service <50	kWh	104,393,457	1.0428	108,861,497	$0.0003	$32,658	101,141,767	1.0432	105,511,091	$0.0014	$147,716
37	General Service >50	kW	1,261,724	0	1,261,724	$0.1262	$159,230	1,294,778	0	1,294,778	$0.6033	$781,140
38	Large Use	kW	183,719	0	183,719	$0.1363	$25,041	182,047	0	182,047	$0.6632	$120,734
39	Umetered Scatter Load	kWh	1,268,750	1.0428	1,323,053	$0.0003	$397	1,288,075	1.0432	1,343,720	$0.0014	$1,881
40	Sentinel Lighting	kW	1,127	0	1,127	$0.0911	$103	1,110	0	1,110	$0.4533	$503
41	Street Lighting	kW	20,969	0	20,969	$0.0523	$1,097	19,358	0	19,358	$0.4428	$8,572
42	Embedded Distributor	kW	11,499	0	11,499	$0.0000	$0	11,231	0	11,231	$0.6033	$6,776
43	**Total**						**$306,952**					**$1,535,376**
44	**Transmission - Network**											
45	Residential	kWh	282,657,109	1.0428	294,754,833	$0.0074	$2,181,186	280,420,230	1.0432	292,534,384	$0.0071	$2,076,994
46	General Service <50	kWh	104,393,457	1.0428	108,861,497	$0.0065	$707,600	101,141,767	1.0432	105,511,091	$0.0062	$654,169
47	General Service >50	kW	1,261,724	0	1,261,724	$2.8272	$3,567,146	1,294,778	0	1,294,778	$2.6984	$3,493,830
48	Large Use	kW	130,215	0	130,215	$2.9998	$390,619	94,834	0	94,834	$2.8632	$271,529
49	Umetered Scatter Load	kWh	1,268,750	1.0428	1,323,053	$0.0065	$8,600	1,288,075	1.0432	1,343,720	$0.0062	$8,331
50	Sentinel Lighting	kW	1,127	0	1,127	$2.0769	$2,341	1,110	0	1,110	$1.9823	$2,200
51	Street Lighting	kW	20,969	0	20,969	$2.0555	$43,102	19,358	0	19,358	$1.9619	$37,978
52	Embedded Distributor	kW	11,499	0	11,499	$0.0000	$0	11,231	0	11,231	$2.6984	$30,306
53	**Total**						**$6,900,592**					**$6,575,337**
54	**Transmission - Connection**											
55	Residential	kWh	282,657,109	1.0428	294,754,833	$0.0053	$1,562,201	280,420,230	1.0432	292,534,384	$0.0054	$1,579,686
56	General Service <50	kWh	104,393,457	1.0428	108,861,497	$0.0047	$511,649	101,141,767	1.0432	105,511,091	$0.0048	$506,453
57	General Service >50	kW	1,261,724	0	1,261,724	$1.9724	$2,488,624	1,294,778	0	1,294,778	$2.0153	$2,609,367
58	Large Use	kW	130,215	0	130,215	$2.1684	$282,358	94,834	0	94,834	$2.2155	$210,105
59	Umetered Scatter Load	kWh	1,268,750	1.0428	1,323,053	$0.0047	$6,218	1,288,075	1.0432	1,343,720	$0.0048	$6,450
60	Sentinel Lighting	kW	1,127	0	1,127	$1.4823	$1,671	1,110	0	1,110	$1.5145	$1,681
61	Street Lighting	kW	20,969	0	20,969	$1.4478	$30,359	19,358	0	19,358	$1.4793	$28,636
62	Embedded Distributor	kW	11,499	0	11,499	$0.0000	$0	11,231	0	11,231	$2.0153	$22,634
63	**Total**						**$4,883,080**					**$4,965,011**
64	**GRAND TOTAL**						**$119,988,886**					**$120,679,564**

Entegrus Powerlines Inc.
EB-2015-0061, Cost of Service Settlement Proposal
Allocation of 2014 Billing Determinents

Line No.	Description	Billing Determinants					Percentage of Total			
		CK	SMP	Dutton	Newbury	Total	CK	SMP	Dutton	Newbury
1	**Customers/Connections**									
2	Residential	28,836	6,572	552	171	36,131	79.8%	18.2%	1.5%	0.5%
3	General Service <50	3,092	661	89	32	3,874	79.8%	17.1%	2.3%	0.8%
4	General Service >50	386	96	-	4	486	79.4%	19.8%	0.0%	0.8%
5	Intermediate	12	-	-	-	12	100.0%	0.0%	0.0%	0.0%
6	Intermediate with Self Generation	1	-	-	-	1	100.0%	0.0%	0.0%	0.0%
7	Large User	-	1	-	-	1	0.0%	100.0%	0.0%	0.0%
8	Unmetered Scattered Load Connections	199	51	-	-	250	79.6%	20.4%	0.0%	0.0%
9	Sentinel Lighting Connections	411	69	1	-	481	85.4%	14.3%	0.2%	0.0%
10	Street Lighting Connections	10,623	2,361	208	74	13,266	80.1%	17.8%	1.6%	0.6%
11	Embedded Distribution					-				
12	**TOTAL**	**43,560**	**9,811**	**850**	**281**	**54,502**				
13	**kWh**									
14	Residential	225,602,339	57,965,626	4,528,709	1,358,770	289,455,443	77.9%	20.0%	1.6%	0.5%
15	General Service <50	88,516,284	17,337,883	3,437,363	534,747	109,826,277	80.6%	15.8%	3.1%	0.5%
16	General Service >50	245,152,653	106,710,585	-	1,478,160	353,341,398	69.4%	30.2%	0.0%	0.4%
17	Intermediate	113,731,870	-	-	-	113,731,870	100.0%	0.0%	0.0%	0.0%
18	Intermediate with Self Generation	33,167,215	-	-	-	33,167,215	100.0%	0.0%	0.0%	0.0%
19	Large User	-	31,573,402	-	-	31,573,402	0.0%	100.0%	0.0%	0.0%
20	Unmetered Scattered Load Connections	923,684	325,760	-	-	1,249,444	73.9%	26.1%	0.0%	0.0%
21	Sentinel Lighting Connections	364,563	43,208	881	-	408,652	89.2%	10.6%	0.2%	0.0%
22	Street Lighting Connections	5,912,083	1,450,050	116,024	55,093	7,533,249	78.5%	19.2%	1.5%	0.7%
23	**Total**	**713,370,690**	**215,406,514**	**8,082,977**	**3,426,770**	**940,286,951**				
24	**kW**									
25	Residential	-	-	-	-	-				
26	General Service <50	-	-	-	-	-				
27	General Service >50	694,185	240,319	-	3,878	938,382	74.0%	25.6%	0.0%	0.4%
28	Intermediate	273,287	-	-	-	273,287	100.0%	0.0%	0.0%	0.0%
29	Intermediate with Self Generation	81,852	-	-	-	81,852				
30	Large User	-	65,619	-	-	65,619	0.0%	100.0%	0.0%	0.0%
31	Unmetered Scattered Load Connections		-	-	-	-				
32	Sentinel Lighting Connections	1,022	120	2	-	1,144	89.3%	10.5%	0.2%	0.0%
33	Street Lighting Connections	17,520	4,316	343	163	22,342	78.4%	19.3%	1.5%	0.7%
34	**Total**									

Entegrus Powerlines Inc.
EB-2015-0061, Cost of Service Settlement Proposal
Allocation of 2014 Billing Determinents

Line No.	Description	Type	2016 Allocated					Approved 2015 Rates				Distribution Revenue				TOA	Total Distribution	Average Rates for CA Model
			CK	SMP	Dutton	Newbury	Total	CK	SMP	Dutton	Newbury	CK	SMP	Dutton	Newbury			
	2015																	
1	**FIXED REVENUE**																	
2	Residential	Cust	28,893	6,585	553	171	36,202	$18.98	$14.43	$13.44	$12.52	$6,580,669.68	$1,140,258.60	$89,187.84	$25,691.04		$7,835,807.16	$18.04
3	General Service <50	Cust	3,081	659	89	32	3,861	$34.84	$19.06	$27.45	$22.91	$1,288,104.48	$150,726.48	$29,316.60	$8,797.44		$1,476,945.00	$31.88
4	General Service >50	Cust	380	98	-	4	482	$122.86	$45.55		$279.02	$560,241.60	$53,566.80	$0.00	$13,392.96		$627,201.36	$108.23
5	Intermediate	Cust	12				12	$99.74				$14,362.56	$0.00	$0.00	$0.00		$14,362.56	
6	Intermediate with Self Generation	Cust	1				1	$1,385.39				$16,624.68	$0.00	$0.00	$0.00		$16,624.68	$2,615.41
7	Large User	Cust		1			1		$3,845.43			$0.00	$46,145.16	$0.00	$0.00		$46,145.16	
8	Unmetered Scattered Load Connections	Conn	231	59	-	-	290	$11.06	$9.54			$30,658.32	$6,754.32	$0.00	$0.00		$37,412.64	$10.75
9	Sentinel Lighting Connections	Conn	435	73	1	-	509	$8.71	$0.18	$0.98		$45,466.20	$157.68	$11.76	$0.00		$45,635.64	$7.47
10	Street Lighting Connections	Conn	10,374	2,306	203	72	12,955	$1.73	$0.14	$0.66	$0.85	$215,364.24	$3,874.08	$1,607.76	$734.40		$221,580.48	$1.43
11	Embedded Distributor	Cust	1				1	$122.86				$1,474.32	$0.00	$0.00	$0.00		$1,474.32	$122.86
12	**TOTAL**		**43,408**	**9,781**	**846**	**279**	**54,314**					**$8,752,966.08**	**$1,401,483.12**	**$120,123.96**	**$48,615.84**	**$0.00**	**$10,323,189.00**	
13	**VOLUMETRIC REVENUE**																	
14	Residential	kWh	220,303,699	56,604,208	4,422,345	1,326,857	282,657,109	$0.0088	$0.0146	$0.0127	$0.0126	$1,938,673	$826,421	$56,164	$16,718		$2,837,976	$0.0100
15	General Service <50	kWh	84,137,614	16,480,223	3,267,326	508,294	104,393,457	$0.0118	$0.0051	$0.0061	$0.0114	$992,824	$84,049	$19,931	$5,795		$1,102,598	$0.0106
16	General Service >50	kW	591,269.72	381,046	-	5,278	977,594	$3.4827	$1.5094		$1.4026	$2,059,215	$575,151	$0	$7,403	-$204,708	$2,437,061	$3.1589
17	Intermediate	kW	284,130				284,130	$4.7298				$1,343,878	$0	$0	$0	-$170,478	$1,173,400	
18	Intermediate with Self Generation	kW	68,896				68,896	$3.4954				$240,819	$0	$0	$0	-$41,338	$199,481	$1.8761
19	Large User	kW		61,319			61,319		$0.0567			$0	$3,477	$0	$0	-$36,791	-$33,315	
20	Unmetered Scattered Load Connections	kWh	937,956	330,794	-	-	1,268,750	$0.0008	$0.0055			$750	$1,819	$0	$0		$2,570	$0.0020
21	Sentinel Lighting Connections	kW	1,005	119	2	-	1,127	$0.6185	$1.0357	$5.2239		$622	$123	$13	$0		$758	$0.6725
22	Street Lighting Connections	kW	16,456	4,036	323	153	20,969	$1.2859	$0.6069	$3.0966	$3.5494	$21,161	$2,450	$1,000	$544		$25,155	$1.1996
23	Embedded Distributor	kW	-				-	$0.0000	$0.0000	$0.0000	$0.0000	$0					$0	#DIV/0!
24	**Total**											**$6,597,942.02**	**$1,493,490.43**	**$77,107.22**	**$30,460.56**	**-$453,315.14**	**$7,745,685.09**	
25	**GRAND TOTAL**											**$15,350,908.10**	**$2,894,973.55**	**$197,231.18**	**$79,076.40**	**-$453,315.14**	**$18,068,874.09**	
	2016																	
1	**FIXED REVENUE**																	
2	Residential	Cust	28,997	6,609	555	172	36,333	$18.98	$14.43	$13.44	$12.52	$6,604,356.72	$1,144,414.44	$89,510.40	$25,841.28		$7,864,122.84	$18.04
3	General Service <50	Cust	3,078	658	89	32	3,857	$34.84	$19.06	$27.45	$22.91	$1,286,850.24	$150,497.76	$29,316.60	$8,797.44		$1,475,462.04	$31.88
4	General Service >50	Cust	401	103	-	4	508	$122.86	$45.55		$279.02	$591,202.32	$56,299.80	$0.00	$13,392.96		$660,895.08	$108.21
5	Intermediate	Cust	12				12	$99.74				$14,362.56	$0.00	$0.00	$0.00		$14,362.56	
6	Intermediate with Self Generation	Cust	1				1	$1,385.39				$16,624.68	$0.00	$0.00	$0.00		$16,624.68	$2,615.41
7	Large User	Cust		1			1		$3,845.43			$0.00	$46,145.16	$0.00	$0.00		$46,145.16	
8	Unmetered Scattered Load Connections	Conn	267	68	-	-	335	$11.06	$9.54			$35,436.24	$7,784.64	$0.00	$0.00		$43,220.88	$10.75
9	Sentinel Lighting Connections	Conn	455	76	1	-	532	$8.71	$0.18	$0.98		$47,556.60	$164.16	$11.76	$0.00		$47,732.52	$7.48
10	Street Lighting Connections	Conn	10,397	2,311	204	72	12,984	$1.73	$0.14	$0.66	$0.85	$215,841.72	$3,882.48	$1,615.68	$734.40		$222,074.28	$1.43
11	Embedded Distributor	Cust	1				1	$122.86				$1,474.32	$0.00	$0.00	$0.00		$1,474.32	$122.86
12	**TOTAL**		**43,609**	**9,826**	**849**	**280**	**54,564**					**$8,813,705.40**	**$1,409,188.44**	**$120,454.44**	**$48,766.08**	**$0.00**	**$10,392,114.36**	
13	**VOLUMETRIC REVENUE**																	
14	Residential	kWh	218,560,269	56,156,256	4,387,348	1,316,357	280,420,230	$0.0088	$0.0146	$0.0127	$0.0126	$1,923,330.37	$819,881.34	$55,719.31	$16,586.09		$2,815,517.12	$0.0100
15	General Service <50	kWh	81,516,861	15,966,890	3,165,554	492,462	101,141,767	$0.0118	$0.0051	$0.0061	$0.0114	$961,898.96	$81,431.14	$19,309.88	$5,614.07		$1,068,254.04	$0.0106
16	General Service >50	kW	662,432.43	331,592.27	-	5,350.45	999,375	$3.4827	$1.5094		$1.4026	$2,307,053.44	$500,505.37	$0.00	$7,504.53	-$209,269.16	$2,605,794.19	$3.2533
17	Intermediate	kW	295,403				295,403	$4.7298				$1,397,197.85	$0.00	$0.00	$0.00	-$177,241.89	$1,219,955.96	
18	Intermediate with Self Generation	kW	35,187				35,187	$3.4954				$122,992.64	$0.00	$0.00	$0.00	-$21,112.20	$101,880.44	$1.5342
19	Standby	kW	87,213				87,213	$1.7535				$152,928.00				-$52,327.80	$100,600.20	
20	Large User	kW		59,647			59,647		$0.0567			$0.00	$3,381.98	$0.00	$0.00	-$35,788.20	-$32,406.22	
21	Unmetered Scattered Load Connections	kWh	952,243	335,832	-	-	1,288,075	$0.0008	$0.0055			$761.79	$1,847.08	$0.00	$0.00		$2,608.87	$0.0020
22	Sentinel Lighting Connections	kW	991	117	2	-	1,110	$0.6185	$1.0357	$5.2239		$613.19	$120.81	$10.13	$0.00		$744.13	$0.6704
23	Street Lighting Connections	kW	15,180	3,739	298	141	19,358	$1.2859	$0.6069	$3.0966	$3.5494	$19,519.85	$2,269.35	$921.34	$501.58		$23,212.11	$1.1991
24	Embedded Distributor	kW	11,231				11,231	$0.0000	$0.0000	$0.0000	$0.0000	$0.00					$0.00	$0.0000
25	**Total**											**$6,886,296.09**	**$1,409,437.07**	**$75,960.66**	**$30,206.28**	**-$495,739.25**	**$7,906,160.85**	
26	**GRAND TOTAL**											**$15,700,001.49**	**$2,818,625.51**	**$196,415.10**	**$78,972.36**	**-$495,739.25**	**$18,298,275.21**	

ATTACHMENT F

Cost Allocation Model

Sheets I6.1, I6.2, O1 and O2

Ontario Energy Board

2016 Cost Allocation Model

EB-2015-0061

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	946,785,442

Total kWs from Load Forecast	1,508,524

Deficiency/sufficiency (RRWF 8. cell F51)	438,400

Miscellaneous Revenue (RRWF 5. cell F48)	1,261,521

			1	2	3	6	7	8	9	10
	ID	**Total**	**Residential**	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**
Billing Data										
Forecast kWh	**CEN**	946,785,442	280,420,230	101,141,767	486,566,314	66,098,244	6,452,815	396,340	1,288,075	4,421,657
Forecast kW	**CDEM**	1,508,524	-	-	1,294,778	182,047	19,358	1,110	-	11,231
Forecast kW, included in CDEM, of customers receiving line transformer allowance		826,232			644,185	182,047				
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**	937,043,430	280,420,230	101,141,767	476,824,303	66,098,244	6,452,815	396,340	1,288,075	4,421,657
Existing Monthly Charge			$18.04	$31.88	$108.21	$2,615.41	$1.43	$7.48	$10.75	$122.86
Existing Distribution kWh Rate			$0.0100	$0.0106					$0.0020	
Existing Distribution kW Rate					$3.2533	$1.5342	$1.1991	$0.6704		$0.0000
Existing TOA Rate					$0.60	$0.60				
Additional Charges										
Distribution Revenue from Rates		$18,794,015	$10,679,640	$2,543,716	$4,887,519	$342,072	$245,286	$48,477	$45,830	$1,474
Transformer Ownership Allowance		$495,739	$0	$0	$386,511	$109,228	$0	$0	$0	$0
Net Class Revenue	**CREV**	$18,298,275	$10,679,640	$2,543,716	$4,501,008	$232,844	$245,286	$48,477	$45,830	$1,474

Ontario Energy Board

2016 Cost Allocation Model

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Sheet I6.2 Customer Data Worksheet -

			1	2	3	6	7	8	9	10
	ID	Total	Residential	GS <50	GS>50-Regular	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
Billing Data										
Bad Debt 3 Year Historical Average	BDHA	$145,378	$118,690	$19,946	$6,742	$0	$0	$0	$0	$0
Late Payment 3 Year Historical Average	LPHA	$261,775	$158,188	$37,488	$65,587		$511			
Number of Bills	CNB	504,539	448,587	49,894.00	5,950.00	24.00	72.00			12
Number of Devices	CDEV						12,984	532	335	
Number of Connections (Unmetered)	CCON	3,743					2,876	532	335	
Total Number of Customers	CCA	40,719	36,333	3,857	520	2	6	-	-	1
Bulk Customer Base	CCB	-	-	-	-	-	-	-	-	-
Primary Customer Base	CCP	41,517	36,333	3,857	520	2	804	-	-	1
Line Transformer Customer Base	CCLT	41,426	36,333	3,857	431	-	804	-	-	1
Secondary Customer Base	CCS	40,689	36,333	3,857	492	-	6	-	-	1
Weighted - Services	CWCS	45,152	36,333	5,604	1,348	-	1,219	505	142	-
Weighted Meter -Capital	CWMC	11,867,109	7,423,326	2,631,798	1,760,727	51,258	-	-	-	-
Weighted Meter Reading	CWMR	5,316	4,747	504	65	-	-	-	-	-
Weighted Bills	CWNB	525,514	448,587	49,894	26,775	132	72	-	-	54

Bad Debt Data

Historic Year:	2012	129,320	95,304	27,862	6,154					
Historic Year:	2013	129,867	119,601	8,077	2,189					
Historic Year:	2014	176,948	141,167	23,898	11,883					
Three-year average		**145,378**	**118,690**	**19,946**	**6,742**	**-**	**-**	**-**	**-**	**-**

Street Lighting Adjustment Factors

NCP Test Results	4 NCP

	Primary Asset Data		Line Transformer Asset Data	
Class	**Customers/ Devices**	**4 NCP**	**Customers/ Devices**	**4 NCP**
Residential	36,333	288,434	36,333	288,434
Street Light	12,984	6,379	12,984	6,379

Street Lighting Adjustment Factors	
Primary	16.1577
Line Transformer	16.1577

Ontario Energy Board

2016 Cost Allocation Model

EB-2015-0061

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

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50-Regular	6 Large Use >5MW	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor
crev	Distribution Revenue at Existing Rates	$18,298,275	$10,679,640	$2,543,716	$4,501,008	$232,844	$245,286	$48,477	$45,830	$1,474
mi	Miscellaneous Revenue (mi)	$1,261,521	$807,561	$148,279	$264,740	$17,972	$16,999	$3,684	$2,223	$63
		Miscellaneous Revenue Input equals Output								
	Total Revenue at Existing Rates	$19,559,797	$11,487,201	$2,691,995	$4,765,748	$250,816	$262,285	$52,161	$48,052	$1,538
	Factor required to recover deficiency (1 + D)	0.9760								
	Distribution Revenue at Status Quo Rates	$17,859,876	$10,423,772	$2,482,773	$4,393,170	$227,266	$239,410	$47,315	$44,732	$1,439
	Miscellaneous Revenue (mi)	$1,261,521	$807,561	$148,279	$264,740	$17,972	$16,999	$3,684	$2,223	$63
	Total Revenue at Status Quo Rates	$19,121,397	$11,231,333	$2,631,051	$4,657,911	$245,237	$256,408	$50,999	$46,954	$1,502
	Expenses									
di	Distribution Costs (di)	$2,266,914	$1,157,797	$250,747	$724,892	$87,941	$30,944	$9,524	$5,024	$45
cu	Customer Related Costs (cu)	$2,991,775	$2,409,485	$368,606	$206,509	$3,094	$3,036	$508	$320	$217
ad	General and Administration (ad)	$4,280,461	$2,771,862	$492,900	$896,176	$76,740	$28,974	$8,694	$4,684	$430
dep	Depreciation and Amortization (dep)	$4,149,828	$2,258,723	$561,309	$1,152,730	$107,098	$46,491	$14,775	$8,405	$298
INPUT	PILs (INPUT)	$131,577	$69,731	$15,918	$39,172	$4,134	$1,731	$564	$320	$7
INT	Interest	$2,416,517	$1,280,675	$292,357	$719,419	$75,915	$31,784	$10,358	$5,885	$124
	Total Expenses	$16,237,072	$9,948,273	$1,981,837	$3,738,898	$354,923	$142,960	$44,423	$24,638	$1,121
	Direct Allocation	($547,219)	($411,975)	($96,396)	($38,552)	($607)	$0	$0	$0	$312
NI	Allocated Net Income (NI)	$3,431,544	$1,818,605	$415,158	$1,021,601	$107,803	$45,135	$14,708	$8,357	$176
	Revenue Requirement (includes NI)	$19,121,397	$11,354,903	$2,300,599	$4,721,947	$462,118	$188,095	$59,131	$32,995	$1,610
		Revenue Requirement Input equals Output								
	Rate Base Calculation									
	Net Assets									
dp	Distribution Plant - Gross	$125,860,258	$66,720,675	$15,451,428	$37,771,513	$3,648,265	$1,501,065	$479,472	$280,652	$7,189
gp	General Plant - Gross	$25,816,003	$13,612,163	$3,103,028	$7,712,855	$848,499	$356,093	$116,039	$65,934	$1,392
accum dep	Accumulated Depreciation	($69,859,190)	($36,716,063)	($8,581,203)	($21,227,085)	($2,064,822)	($842,054)	($264,721)	($158,629)	($4,613)
co	Capital Contribution	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total Net Plant	$81,817,071	$43,616,775	$9,973,253	$24,257,283	$2,431,942	$1,015,103	$330,790	$187,956	$3,969
	Directly Allocated Net Fixed Assets	($5,219,995)	($3,054,876)	($715,669)	($1,441,105)	($8,346)	$0	$0	$0	$0
COP	Cost of Power (COP)	$120,679,564	$36,074,382	$13,011,282	$61,475,132	$8,503,143	$830,116	$50,987	$165,703	$568,820
	OM&A Expenses	$9,539,150	$6,339,144	$1,112,253	$1,827,578	$167,776	$62,954	$18,726	$10,027	$692
	Directly Allocated Expenses	$223,029	$38,794	$9,206	$174,093	$624	$0	$0	$0	$312
	Subtotal	*$130,441,743*	*$42,452,319*	*$14,132,741*	*$63,476,802*	*$8,671,543*	*$893,070*	*$69,713*	*$175,730*	*$569,824*
	Working Capital	$9,783,131	$3,183,924	$1,059,956	$4,760,760	$650,366	$66,980	$5,228	$13,180	$42,737
	Total Rate Base	$86,380,207	$43,745,823	$10,317,540	$27,576,938	$3,073,961	$1,082,084	$336,019	$201,136	$46,706
		Rate Base Input equals Output								
	Equity Component of Rate Base	$34,552,083	$17,498,329	$4,127,016	$11,030,775	$1,229,585	$432,833	$134,407	$80,454	$18,682
	Net Income on Allocated Assets	$3,431,544	$1,695,035	$745,610	$957,565	($109,078)	$113,448	$6,577	$22,317	$69
	Net Income on Direct Allocation Assets	($256,207)	($149,939)	($35,126)	($70,732)	($410)	$0	$0	$0	$0
	Net Income	$3,175,336	$1,545,096	$710,484	$886,833	($109,487)	$113,448	$6,577	$22,317	$69
	RATIOS ANALYSIS									
	REVENUE TO EXPENSES STATUS QUO%	100.00%	98.91%	114.36%	98.64%	53.07%	136.32%	86.25%	142.31%	93.33%
	EXISTING REVENUE MINUS ALLOCATED COSTS	$438,400	$132,298	$391,396	$43,801	($211,302)	$74,190	($6,970)	$15,058	($72)
		Deficiency Input equals Output								
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	($0)	($123,570)	$330,452	($64,036)	($216,880)	$68,313	($8,131)	$13,960	($107)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.19%	8.83%	17.22%	8.04%	-8.90%	26.21%	4.89%	27.74%	0.37%

Ontario Energy Board

2016 Cost Allocation Model

EB-2015-0061

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

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	1	2	3	6	7	8	9	10
	Residential	**GS <50**	**GS>50-Regular**	**Large Use >5MW**	**Street Light**	**Sentinel**	**Unmetered Scattered Load**	**Embedded Distributor**
Customer Unit Cost per month - Avoided Cost	$5.99	$12.16	$47.29	$338.59	$0.06	$0.07	$0.07	$15.33
Customer Unit Cost per month - Directly Related	$9.80	$18.51	$76.33	$487.23	$0.13	$0.13	$0.14	$27.02
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$18.63	$28.77	$89.27	$443.86	$3.19	$9.14	$5.10	$58.44
Existing Approved Fixed Charge	$18.04	$31.88	$108.21	$2,615.41	$1.43	$7.48	$10.75	$122.86

ATTACHMENT G

Retail Transmission Service Rates Model

Ontario Energy Board

v 4.0

2016 RTSR Workform for Electricity Distributors

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

Utility Name	Entegrus Powerlines Inc.
Service Territory	
Assigned EB Number	EB-2015-0061
Name and Title	Andrya Eagen, Senior Regulatory Specialist
Phone Number	519-352-6300 Ext. 243
Email Address	andrya.eagen@entegrus.com
Date	3-Feb-16
Last COS Re-based Year	**2010**

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2016 RTSR Workform for Electricity Distributors

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2016 RTSR Workform for Electricity Distributors

1. Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
2. Enter the RTS Network and Connection Rate as it appears on the Tariff of Rates and Charges

Rate Class	Unit	RTSR-Network	RTSR-Connection
Residential	kWh	0.0074	0.0053
General Service Less Than 50 kW	kWh	0.0065	0.0047
General Service 50 to 4,999 kW	kW	2.8272	1.9724
Large Use	kW	2.9998	2.1684
Unmetered Scattered Load	kWh	0.0065	0.0047
Sentinel Lighting	kW	2.0769	1.4823
Street Lighting	kW	2.0555	1.4478
Embedded Distributor	kW	2.8272	1.9724
Choose Rate Class			
Choose Rate Class			
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Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor *eg: (1.0325)*	Loss Adjusted Billed kWh
Residential	RTSR - Network	kWh	0.0074	280,420,230	0	1.0432	292,534,384
Residential	RTSR - Connection	kWh	0.0053	280,420,230	0	1.0432	292,534,384
General Service Less Than 50 kW	RTSR - Network	kWh	0.0065	101,141,767	0	1.0432	105,511,091
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0047	101,141,767	0	1.0432	105,511,091
General Service 50 to 4,999 kW	RTSR - Network	kW	2.8272	486,566,314	1,294,778		
General Service 50 to 4,999 kW	RTSR - Connection	kW	1.9724	486,566,314	1,294,778		
Large Use	RTSR - Network	kW	2.9998	40,550,981	124,447		
Large Use	RTSR - Connection	kW	2.1684	40,550,981	124,447		
Unmetered Scattered Load	RTSR - Network	kWh	0.0065	1,288,075	0	1.0432	1,343,720
Unmetered Scattered Load	RTSR - Connection	kWh	0.0047	1,288,075	0	1.0432	1,343,720
Sentinel Lighting	RTSR - Network	kW	2.0769	396,340	1,110		
Sentinel Lighting	RTSR - Connection	kW	1.4823	396,340	1,110		
Street Lighting	RTSR - Network	kW	2.0555	6,452,815	19,358		
Street Lighting	RTSR - Connection	kW	1.4478	6,452,815	19,358		
Embedded Distributor	RTSR - Network	kW	2.8272	4,421,657	11,231		
Embedded Distributor	RTSR - Connection	kW	1.9724	4,421,657	11,231		

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Uniform Transmission Rates	Unit	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Rate Description		**Rate**	**Rate**	**Rate**
Network Service Rate	kW	$ 3.82	$ 3.78	$ 3.66
Line Connection Service Rate	kW	$ 0.82	$ 0.86	$ 0.87
Transformation Connection Service Rate	kW	$ 1.98	$ 2.00	$ 2.02

Hydro One Sub-Transmission Rates	Unit	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Rate Description		**Rate**	**Rate**	**Rate**
Network Service Rate	kW	$ 3.23	$ 3.41	$ 3.3396
Line Connection Service Rate	kW	$ 0.65	$ 0.79	$ 0.7791
Transformation Connection Service Rate	kW	$ 1.62	$ 1.80	$ 1.7713
Both Line and Transformation Connection Service Rate	kW	$ 2.27	$ 2.59	$ 2.55

If needed, add extra host here. (I)	Unit	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Rate Description		**Rate**	**Rate**	**Rate**
Network Service Rate	kW			
Line Connection Service Rate	kW			
Transformation Connection Service Rate	kW			
Both Line and Transformation Connection Service Rate	kW	$ -	$ -	$ -

If needed, add extra host here. (II)	Unit	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Rate Description		**Rate**	**Rate**	**Rate**
Network Service Rate	kW			
Line Connection Service Rate	kW			
Transformation Connection Service Rate	kW			
Both Line and Transformation Connection Service Rate	kW	$ -	$ -	$ -

Hydro One Sub-Transmission Rate Rider 9A	Unit	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Rate Description		**Rate**	**Rate**	**Rate**
RSVA Transmission network – 4714 – which affects 1584	kW	$ 0.1465	$ -	$ -
RSVA Transmission connection – 4716 – which affects 1586	kW	$ 0.0667	$ -	$ -
RSVA LV – 4750 – which affects 1550	kW	$ 0.0475	$ -	$ -
RARA 1 – 2252 – which affects 1590	kW	$ 0.0419	$ -	$ -
RARA 1 – 2252 – which affects 1590 (2008)	kW	-$ 0.0270	$ -	$ -
RARA 1 – 2252 – which affects 1590 (2009)	kW	-$ 0.0006	$ -	$ -
Hydro One Sub-Transmission Rate Rider 9A	kW	$ 0.2750	$ -	$ -

		Historical 2014	Current 2015	Forecast 2016
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	$			

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2016 RTSR Workform for Electricity Distributors

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	97,249	$3.82	371,491	104,976	$0.82	86,080	104,976	$1.98	207,852	$ 293,933
February	90,964	$3.82	347,482	96,965	$0.82	79,511	96,965	$1.98	191,991	$ 271,502
March	89,716	$3.82	342,715	91,589	$0.82	75,103	91,589	$1.98	181,346	$ 256,449
April	74,024	$3.82	282,772	76,695	$0.82	62,890	76,695	$1.98	151,856	$ 214,746
May	85,352	$3.82	326,045	89,417	$0.82	73,322	89,417	$1.98	177,046	$ 250,368
June	102,708	$3.82	392,345	110,149	$0.82	90,322	110,149	$1.98	218,095	$ 308,417
July	110,219	$3.82	421,037	113,980	$0.82	93,464	113,980	$1.98	225,680	$ 319,144
August	111,182	$3.82	424,715	118,272	$0.82	96,983	118,272	$1.98	234,179	$ 331,162
September	113,359	$3.82	433,031	117,209	$0.82	96,111	117,209	$1.98	232,074	$ 328,185
October	75,929	$3.82	290,049	82,094	$0.82	67,317	82,094	$1.98	162,546	$ 229,863
November	89,278	$3.82	341,042	91,894	$0.82	75,353	91,894	$1.98	181,950	$ 257,303
December	87,856	$3.82	335,610	90,595	$0.82	74,288	90,595	$1.98	179,378	$ 253,666
Total	1,127,836	$ 3.82	$ 4,308,334	1,183,835	$ 0.82	$ 970,745	1,183,835	$ 1.98	$ 2,343,993	$ 3,314,738

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	61,998	$3.23	$ 200,253	55,301	$0.65	$ 35,946	49,967	$1.62	$ 80,947	$ 116,893
February	63,918	$3.23	$ 206,454	54,707	$0.65	$ 35,560	52,717	$1.62	$ 85,402	$ 120,962
March	55,014	$3.23	$ 177,696	50,214	$0.65	$ 32,639	45,066	$1.62	$ 73,007	$ 105,646
April	50,092	$3.23	$ 161,798	46,091	$0.65	$ 29,959	39,882	$1.62	$ 64,609	$ 94,568
May	56,960	$3.23	$ 183,980	51,211	$0.65	$ 33,287	44,578	$1.62	$ 72,216	$ 105,503
June	66,487	$3.23	$ 214,753	59,643	$0.65	$ 38,768	52,610	$1.62	$ 85,228	$ 123,996
July	67,894	$3.23	$ 219,297	60,860	$0.65	$ 39,559	54,197	$1.62	$ 87,799	$ 127,358
August	70,513	$3.23	$ 227,756	63,129	$0.65	$ 41,034	56,356	$1.62	$ 91,297	$ 132,331
September	69,168	$3.23	$ 223,412	64,234	$0.65	$ 41,752	54,957	$1.62	$ 89,030	$ 130,782
October	51,631	$3.23	$ 166,769	47,742	$0.65	$ 31,032	41,302	$1.62	$ 66,910	$ 97,942
November	58,554	$3.23	$ 189,128	52,826	$0.65	$ 34,337	47,029	$1.62	$ 76,187	$ 110,524
December	57,516	$3.23	$ 185,776	51,922	$0.65	$ 33,749	46,103	$1.62	$ 74,686	$ 108,435
Total	729,743	$ 3.23	$ 2,357,071	657,881	$ 0.65	$ 427,622	584,764	$ 1.62	$ 947,318	$ 1,374,940

Add Extra Host Here (I) (if needed)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		$0.00			$0.00			$0.00		$ -
February		$0.00			$0.00			$0.00		$ -
March		$0.00			$0.00			$0.00		$ -
April		$0.00			$0.00			$0.00		$ -
May		$0.00			$0.00			$0.00		$ -
June		$0.00			$0.00			$0.00		$ -
July		$0.00			$0.00			$0.00		$ -
August		$0.00			$0.00			$0.00		$ -
September		$0.00			$0.00			$0.00		$ -
October		$0.00			$0.00			$0.00		$ -
November		$0.00			$0.00			$0.00		$ -
December		$0.00			$0.00			$0.00		$ -
Total	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -

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2016 RTSR Workform for Electricity Distributors

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

Add Extra Host Here (II) (if needed)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		$0.00			$0.00			$0.00		$ -
February		$0.00			$0.00			$0.00		$ -
March		$0.00			$0.00			$0.00		$ -
April		$0.00			$0.00			$0.00		$ -
May		$0.00			$0.00			$0.00		$ -
June		$0.00			$0.00			$0.00		$ -
July		$0.00			$0.00			$0.00		$ -
August		$0.00			$0.00			$0.00		$ -
September		$0.00			$0.00			$0.00		$ -
October		$0.00			$0.00			$0.00		$ -
November		$0.00			$0.00			$0.00		$ -
December		$0.00			$0.00			$0.00		$ -
Total	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	159,247	$3.59	$ 571,744	160,277	$0.76	$ 122,026	154,943	$1.86	$ 288,800	$ 410,826
February	154,882	$3.58	$ 553,937	151,672	$0.76	$ 115,071	149,682	$1.85	$ 277,393	$ 392,464
March	144,730	$3.60	$ 520,411	141,803	$0.76	$ 107,742	136,655	$1.86	$ 254,353	$ 362,095
April	124,116	$3.58	$ 444,569	122,786	$0.76	$ 92,849	116,577	$1.86	$ 216,465	$ 309,314
May	142,312	$3.58	$ 510,025	140,628	$0.76	$ 106,609	133,995	$1.86	$ 249,262	$ 355,871
June	169,195	$3.59	$ 607,097	169,792	$0.76	$ 129,090	162,759	$1.86	$ 303,323	$ 432,413
July	178,113	$3.60	$ 640,334	174,840	$0.76	$ 133,022	168,177	$1.86	$ 313,479	$ 446,502
August	181,695	$3.59	$ 652,471	181,401	$0.76	$ 138,017	174,628	$1.86	$ 325,476	$ 463,493
September	182,527	$3.60	$ 656,443	181,443	$0.76	$ 137,863	172,166	$1.87	$ 321,104	$ 458,968
October	127,560	$3.58	$ 456,818	129,836	$0.76	$ 98,349	123,396	$1.86	$ 229,456	$ 327,805
November	147,832	$3.59	$ 530,170	144,720	$0.76	$ 109,690	138,923	$1.86	$ 258,137	$ 367,827
December	145,372	$3.59	$ 521,386	142,517	$0.76	$ 108,037	136,698	$1.86	$ 254,064	$ 362,101
Total	1,857,579	$ 3.59	$ 6,665,405	1,841,716	$ 0.76	$ 1,398,367	1,768,599	$ 1.86	$ 3,291,311	$ 4,689,678

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2016 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2015 Uniform Transmission Rates are applied against historical 2014 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	97,249	$ 3.7800	$ 367,601	104,976	$ 0.8600	$ 90,279	104,976	$ 2.0000	$ 209,952	$ 300,231
February	90,964	$ 3.7800	$ 343,844	96,965	$ 0.8600	$ 83,390	96,965	$ 2.0000	$ 193,930	$ 277,320
March	89,716	$ 3.7800	$ 339,126	91,589	$ 0.8600	$ 78,767	91,589	$ 2.0000	$ 183,178	$ 261,945
April	74,024	$ 3.7800	$ 279,811	76,695	$ 0.8600	$ 65,958	76,695	$ 2.0000	$ 153,390	$ 219,348
May	85,352	$ 3.7800	$ 322,631	89,417	$ 0.8600	$ 76,899	89,417	$ 2.0000	$ 178,834	$ 255,733
June	102,708	$ 3.7800	$ 388,236	110,149	$ 0.8600	$ 94,728	110,149	$ 2.0000	$ 220,298	$ 315,026
July	110,219	$ 3.7800	$ 416,628	113,980	$ 0.8600	$ 98,023	113,980	$ 2.0000	$ 227,960	$ 325,983
August	111,182	$ 3.7800	$ 420,268	118,272	$ 0.8600	$ 101,714	118,272	$ 2.0000	$ 236,544	$ 338,258
September	113,359	$ 3.7800	$ 428,497	117,209	$ 0.8600	$ 100,800	117,209	$ 2.0000	$ 234,418	$ 335,218
October	75,929	$ 3.7800	$ 287,012	82,094	$ 0.8600	$ 70,601	82,094	$ 2.0000	$ 164,188	$ 234,789
November	89,278	$ 3.7800	$ 337,471	91,894	$ 0.8600	$ 79,029	91,894	$ 2.0000	$ 183,788	$ 262,817
December	87,856	$ 3.7800	$ 332,096	90,595	$ 0.8600	$ 77,912	90,595	$ 2.0000	$ 181,190	$ 259,102
Total	1,127,836	$ 3.78	$ 4,263,220	1,183,835	$ 0.86	$ 1,018,098	1,183,835	$ 2.00	$ 2,367,670	$ 3,385,768

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	61,998	$ 3.4121	$ 211,543	55,301	$ 0.7879	$ 43,572	49,967	$ 1.8018	$ 90,031	$ 133,603
February	63,918	$ 3.4121	$ 218,094	54,707	$ 0.7879	$ 43,104	52,717	$ 1.8018	$ 94,986	$ 138,090
March	55,014	$ 3.4121	$ 187,714	50,214	$ 0.7879	$ 39,564	45,066	$ 1.8018	$ 81,199	$ 120,763
April	50,092	$ 3.4121	$ 170,919	46,091	$ 0.7879	$ 36,315	39,882	$ 1.8018	$ 71,859	$ 108,175
May	56,960	$ 3.4121	$ 194,352	51,211	$ 0.7879	$ 40,349	44,578	$ 1.8018	$ 80,320	$ 120,669
June	66,487	$ 3.4121	$ 226,860	59,643	$ 0.7879	$ 46,993	52,610	$ 1.8018	$ 94,793	$ 141,785
July	67,894	$ 3.4121	$ 231,661	60,860	$ 0.7879	$ 47,951	54,197	$ 1.8018	$ 97,652	$ 145,603
August	70,513	$ 3.4121	$ 240,596	63,129	$ 0.7879	$ 49,739	56,356	$ 1.8018	$ 101,543	$ 151,282
September	69,168	$ 3.4121	$ 236,007	64,234	$ 0.7879	$ 50,610	54,957	$ 1.8018	$ 99,022	$ 149,631
October	51,631	$ 3.4121	$ 176,171	47,742	$ 0.7879	$ 37,616	41,302	$ 1.8018	$ 74,418	$ 112,034
November	58,554	$ 3.4121	$ 199,791	52,826	$ 0.7879	$ 41,622	47,029	$ 1.8018	$ 84,737	$ 126,358
December	57,516	$ 3.4121	$ 196,250	51,922	$ 0.7879	$ 40,909	46,103	$ 1.8018	$ 83,068	$ 123,977
Total	729,743	$ 3.41	$ 2,489,957	657,881	$ 0.79	$ 518,344	584,764	$ 1.80	$ 1,053,628	$ 1,571,972

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
February	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
March	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
April	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
May	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
June	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
July	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
August	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
September	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
October	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
November	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
December	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
Total	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
February	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
March	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
April	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
May	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
June	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
July	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
August	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
September	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
October	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
November	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
December	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
Total	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -

Total	Network	Line Connection	Transformation Connection	Total Line

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2016 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2015 Uniform Transmission Rates are applied against historical 2014 transmission units.

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	159,247	$3.64	$ 579,144	160,277	$0.84	$ 133,851	154,943	$1.94	$ 299,983	$ 433,834
February	154,882	$3.63	$ 561,937	151,672	$0.83	$ 126,494	149,682	$1.93	$ 288,916	$ 415,410
March	144,730	$3.64	$ 526,840	141,803	$0.83	$ 118,330	136,655	$1.93	$ 264,377	$ 382,708
April	124,116	$3.63	$ 450,730	122,786	$0.83	$ 102,273	116,577	$1.93	$ 225,249	$ 327,522
May	142,312	$3.63	$ 516,983	140,628	$0.83	$ 117,248	133,995	$1.93	$ 259,154	$ 376,402
June	169,195	$3.64	$ 615,096	169,792	$0.83	$ 141,721	162,759	$1.94	$ 315,091	$ 456,812
July	178,113	$3.64	$ 648,288	174,840	$0.83	$ 145,974	168,177	$1.94	$ 325,612	$ 471,586
August	181,695	$3.64	$ 660,864	181,401	$0.83	$ 151,453	174,628	$1.94	$ 338,087	$ 489,540
September	182,527	$3.64	$ 664,504	181,443	$0.83	$ 151,410	172,166	$1.94	$ 333,440	$ 484,849
October	127,560	$3.63	$ 463,183	129,836	$0.83	$ 108,217	123,396	$1.93	$ 238,606	$ 346,823
November	147,832	$3.63	$ 537,262	144,720	$0.83	$ 120,651	138,923	$1.93	$ 268,525	$ 389,175
December	145,372	$3.63	$ 528,345	142,517	$0.83	$ 118,821	136,698	$1.93	$ 264,258	$ 383,078
Total	1,857,579	$ 3.64	$ 6,753,177	1,841,716	$ 0.83	$ 1,536,442	1,768,599	$ 1.93	$ 3,421,298	$ 4,957,740

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2016 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2016 Uniform Transmission Rates are applied against historical 2014 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	97,249	$ 3.6600	$ 355,931	104,976	$ 0.8700	$ 91,329	104,976	$ 2.0200	$ 212,052	$ 303,381
February	90,964	$ 3.6600	$ 332,928	96,965	$ 0.8700	$ 84,360	96,965	$ 2.0200	$ 195,869	$ 280,229
March	89,716	$ 3.6600	$ 328,361	91,589	$ 0.8700	$ 79,682	91,589	$ 2.0200	$ 185,010	$ 264,692
April	74,024	$ 3.6600	$ 270,928	76,695	$ 0.8700	$ 66,725	76,695	$ 2.0200	$ 154,924	$ 221,649
May	85,352	$ 3.6600	$ 312,388	89,417	$ 0.8700	$ 77,793	89,417	$ 2.0200	$ 180,622	$ 258,415
June	102,708	$ 3.6600	$ 375,911	110,149	$ 0.8700	$ 95,830	110,149	$ 2.0200	$ 222,501	$ 318,331
July	110,219	$ 3.6600	$ 403,402	113,980	$ 0.8700	$ 99,163	113,980	$ 2.0200	$ 230,240	$ 329,402
August	111,182	$ 3.6600	$ 406,926	118,272	$ 0.8700	$ 102,897	118,272	$ 2.0200	$ 238,909	$ 341,806
September	113,359	$ 3.6600	$ 414,894	117,209	$ 0.8700	$ 101,972	117,209	$ 2.0200	$ 236,762	$ 338,734
October	75,929	$ 3.6600	$ 277,900	82,094	$ 0.8700	$ 71,422	82,094	$ 2.0200	$ 165,830	$ 237,252
November	89,278	$ 3.6600	$ 326,757	91,894	$ 0.8700	$ 79,948	91,894	$ 2.0200	$ 185,626	$ 265,574
December	87,856	$ 3.6600	$ 321,553	90,595	$ 0.8700	$ 78,818	90,595	$ 2.0200	$ 183,002	$ 261,820
Total	1,127,836	$ 3.66	$ 4,127,880	1,183,835	$ 0.87	$ 1,029,936	1,183,835	$ 2.02	$ 2,391,347	$ 3,421,283

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	61,998	$ 3.3396	$ 207,048	55,301	$ 0.7791	$ 43,085	49,967	$ 1.7713	$ 88,507	$ 131,592
February	63,918	$ 3.3396	$ 213,460	54,707	$ 0.7791	$ 42,623	52,717	$ 1.7713	$ 93,378	$ 136,001
March	55,014	$ 3.3396	$ 183,725	50,214	$ 0.7791	$ 39,122	45,066	$ 1.7713	$ 79,825	$ 118,947
April	50,092	$ 3.3396	$ 167,288	46,091	$ 0.7791	$ 35,910	39,882	$ 1.7713	$ 70,643	$ 106,553
May	56,960	$ 3.3396	$ 190,223	51,211	$ 0.7791	$ 39,899	44,578	$ 1.7713	$ 78,961	$ 118,859
June	66,487	$ 3.3396	$ 222,040	59,643	$ 0.7791	$ 46,468	52,610	$ 1.7713	$ 93,188	$ 139,656
July	67,894	$ 3.3396	$ 226,738	60,860	$ 0.7791	$ 47,416	54,197	$ 1.7713	$ 95,999	$ 143,415
August	70,513	$ 3.3396	$ 235,484	63,129	$ 0.7791	$ 49,184	56,356	$ 1.7713	$ 99,824	$ 149,008
September	69,168	$ 3.3396	$ 230,992	64,234	$ 0.7791	$ 50,045	54,957	$ 1.7713	$ 97,345	$ 147,390
October	51,631	$ 3.3396	$ 172,428	47,742	$ 0.7791	$ 37,196	41,302	$ 1.7713	$ 73,159	$ 110,354
November	58,554	$ 3.3396	$ 195,546	52,826	$ 0.7791	$ 41,157	47,029	$ 1.7713	$ 83,302	$ 124,459
December	57,516	$ 3.3396	$ 192,080	51,922	$ 0.7791	$ 40,452	46,103	$ 1.7713	$ 81,661	$ 122,114
Total	729,743	$ 3.34	$ 2,437,051	657,881	$ 0.78	$ 512,555	584,764	$ 1.77	$ 1,035,792	$ 1,548,347

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
February	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
March	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
April	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
May	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
June	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
July	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
August	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
September	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
October	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
November	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
December	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
Total	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
February	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
March	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
April	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
May	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
June	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
July	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
August	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
September	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
October	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
November	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
December	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
Total	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -

Ontario Energy Board

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2016 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2016 Uniform Transmission Rates are applied against historical 2014 transmission units.

Total	Network			Line Connection			Transformation Connection			Total Line
Month	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Amount**
January	159,247	$ 3.54	562,979	160,277	$ 0.84	134,414	154,943	$ 1.94	300,559	$ 434,973
February	154,882	$ 3.53	546,388	151,672	$ 0.84	126,982	149,682	$ 1.93	289,247	$ 416,230
March	144,730	$ 3.54	512,086	141,803	$ 0.84	118,804	136,655	$ 1.94	264,835	$ 383,639
April	124,116	$ 3.53	438,215	122,786	$ 0.84	102,634	116,577	$ 1.93	225,567	$ 328,201
May	142,312	$ 3.53	502,611	140,628	$ 0.84	117,691	133,995	$ 1.94	259,583	$ 377,274
June	169,195	$ 3.53	597,951	169,792	$ 0.84	142,298	162,759	$ 1.94	315,689	$ 457,987
July	178,113	$ 3.54	630,140	174,840	$ 0.84	146,578	168,177	$ 1.94	326,239	$ 472,817
August	181,695	$ 3.54	642,410	181,401	$ 0.84	152,080	174,628	$ 1.94	338,733	$ 490,814
September	182,527	$ 3.54	645,886	181,443	$ 0.84	152,016	172,166	$ 1.94	334,108	$ 486,124
October	127,560	$ 3.53	450,328	129,836	$ 0.84	108,618	123,396	$ 1.94	238,988	$ 347,606
November	147,832	$ 3.53	522,303	144,720	$ 0.84	121,105	138,923	$ 1.94	268,928	$ 390,033
December	145,372	$ 3.53	513,633	142,517	$ 0.84	119,270	136,698	$ 1.94	264,663	$ 383,933
Total	1,857,579	$ 3.53	$ 6,564,931	1,841,716	$ 0.84	$ 1,542,491	1,768,599	$ 1.94	$ 3,427,139	$ 4,969,630

Ontario Energy Board

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2016 RTSR Workform for Electricity Distributors

The purpose of this sheet is to re-align the current RTS Network Rates to recover current wholesale network costs.

Rate Class	Rate Description	Unit	Current RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential	RTSR - Network	kWh	0.0074	292,534,384	0	2,164,754	31.1%	2,098,295	0.0072
General Service Less Than 50 kW	RTSR - Network	kWh	0.0065	105,511,091	0	685,822	9.8%	664,767	0.0063
General Service 50 to 4,999 kW	RTSR - Network	kW	2.8272		1,294,778	3,660,597	52.5%	3,548,214	2.7404
Large Use	RTSR - Network	kW	2.9998		124,447	373,316	5.4%	361,855	2.9077
Unmetered Scattered Load	RTSR - Network	kWh	0.0065	1,343,720	0	8,734	0.1%	8,466	0.0063
Sentinel Lighting	RTSR - Network	kW	2.0769		1,110	2,305	0.0%	2,235	2.0131
Street Lighting	RTSR - Network	kW	2.0555		19,358	39,790	0.6%	38,569	1.9924
Embedded Distributor	RTSR - Network	kW	2.8272		11,231	31,752	0.5%	30,777	2.7404

The purpose of this table is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

Rate Class	Rate Description	Unit	Current RTSR-Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR-Connection
Residential	RTSR - Connection	kWh	0.0053	292,534,384	0	1,550,432	31.5%	1,559,743	0.0053
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0047	105,511,091	0	495,902	10.1%	498,880	0.0047
General Service 50 to 4,999 kW	RTSR - Connection	kW	1.9724		1,294,778	2,553,821	51.8%	2,569,157	1.9842
Large Use	RTSR - Connection	kW	2.1684		124,447	269,851	5.5%	271,471	2.1814
Unmetered Scattered Load	RTSR - Connection	kWh	0.0047	1,343,720	0	6,315	0.1%	6,353	0.0047
Sentinel Lighting	RTSR - Connection	kW	1.4823		1,110	1,645	0.0%	1,655	1.4912
Street Lighting	RTSR - Connection	kW	1.4478		19,358	28,027	0.6%	28,195	1.4565
Embedded Distributor	RTSR - Connection	kW	1.9724		11,231	22,152	0.4%	22,285	1.9842

The purpose of this table is to update the re-aligned RTS Network Rates to recover future wholesale network costs.

Rate Class	Rate Description	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR-Network
Residential	RTSR - Network	kWh	0.0072	292,534,384	0	2,098,295	31.1%	2,039,804	**0.0070**
General Service Less Than 50 kW	RTSR - Network	kWh	0.0063	105,511,091	0	664,767	9.8%	646,236	**0.0061**
General Service 50 to 4,999 kW	RTSR - Network	kW	2.7404		1,294,778	3,548,214	52.5%	3,449,307	**2.6640**
Large Use	RTSR - Network	kW	2.9077		124,447	361,855	5.4%	351,768	**2.8267**
Unmetered Scattered Load	RTSR - Network	kWh	0.0063	1,343,720	0	8,466	0.1%	8,230	**0.0061**
Sentinel Lighting	RTSR - Network	kW	2.0131		1,110	2,235	0.0%	2,172	**1.9570**
Street Lighting	RTSR - Network	kW	1.9924		19,358	38,569	0.6%	37,494	**1.9369**
Embedded Distributor	RTSR - Network	kW	2.7404		11,231	30,777	0.5%	29,920	**2.6640**

The purpose of this table is to update the re-aligned RTS Connection Rates to recover future wholesale connection costs.

Rate Class	Rate Description	Unit	Adjusted RTSR-Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR-Connection
Residential	RTSR - Connection	kWh	0.0053	292,534,384	0	1,559,743	31.5%	1,563,484	**0.0053**
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0047	105,511,091	0	498,880	10.1%	500,077	**0.0047**
General Service 50 to 4,999 kW	RTSR - Connection	kW	1.9842		1,294,778	2,569,157	51.8%	2,575,319	**1.9890**
Large Use	RTSR - Connection	kW	2.1814		124,447	271,471	5.5%	272,122	**2.1867**
Unmetered Scattered Load	RTSR - Connection	kWh	0.0047	1,343,720	0	6,353	0.1%	6,369	**0.0047**
Sentinel Lighting	RTSR - Connection	kW	1.4912		1,110	1,655	0.0%	1,659	**1.4948**
Street Lighting	RTSR - Connection	kW	1.4565		19,358	28,195	0.6%	28,262	**1.4600**
Embedded Distributor	RTSR - Connection	kW	1.9842		11,231	22,285	0.4%	22,338	**1.9890**

ATTACHMENT H

EPI Deferral/Variance Account Disposition Model

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

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

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

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

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

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

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

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

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

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

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

Line No.	USoA	Description	Ending Balance December 31, 2014		2015 Disposition (EB-2014-0064)		Timing Adjustments		Balance for Disposition		Interest Jan-Dec 2015	Interest Jan-Apr 2016	Total Claim
			Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Interest	Interest	
1	**GROUP ONE**												
2	1550	Low Voltage	$918,252.43	$19,417.97	$602,078.56	$7,507.57			$316,173.87	$11,910.40	$3,477.91	$1,159.30	$332,721.49
3	1551	Smart Metering Entity Charge	$25,330.20	-$21.88	$28,530.87	-$11.17			-$3,200.67	-$10.71	-$35.21	-$11.74	-$3,258.32
4	1568	LRAMVA	$270,310.34	$2,761.46	$120,758.26	$3,197.00	$58,420.52	$5,151.92	$207,972.60	$4,716.38			$212,688.98
5	1580	RSVA Wholesale Market	-$1,273,946.37	-$35,024.19	-$1,213,938.98	-$21,941.57			-$60,007.39	-$13,082.62	-$660.08	-$220.03	-$73,970.12
6	1584	RSVA Network	$361,906.03	$11,889.67	$335,950.39	$4,903.80			$25,955.64	$6,985.87	$285.51	$95.17	$33,322.19
7	1586	RSVA Connection	$1,807,394.19	$35,045.69	$1,130,335.28	$14,050.57			$677,058.91	$20,995.12	$7,447.65	$2,482.55	$707,984.22
8	1588	RSVA Power	$1,272,890.95	$39,088.79	$894,354.32	$14,338.55			$378,536.63	$24,750.24	$4,163.90	$1,387.97	$408,838.74
9	1589	RSVA Global	$2,202,326.01	$32,079.94	$440,766.35	$6,805.32			$1,761,559.66	$25,274.62	$19,377.16	$6,459.05	$1,812,670.48
10	1590	Disposition and Recovery of Regulatory Assets	$29,050.45	$0.00	$29,050.45	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00
11	1595	Disposition and Recovery of Regulatory Assets											
12		Complete 2013 & Prior	-$351,232.56	$0.00	-$351,462.75	$0.00	-$230.19		$0.00	$0.00	$0.00	$0.00	$0.00
13		Complete 2014	-$115,634.06	$0.00					-$115,634.06	$0.00	$0.00	$0.00	-$115,634.06
14		Complete 2015	-$40,124.31	$0.00			$40,124.31	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15		Complete 2016	$0.00	$0.00			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
16		Complete 2017	$79,297.55	$0.00			-$79,297.55	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
17		**Subtotal**	**$5,185,820.85**	**$105,237.45**	**$2,016,422.75**	**$28,850.07**	**$19,017.09**	**$5,151.92**	**$3,188,415.19**	**$81,539.30**	**$34,056.84**	**$11,352.28**	**$3,315,363.61**
18	**GROUP TWO**												
19	1508	Other Regulatory Assets											
20		2010 Rebasing	$48,836.96	$0.00	$0.00	$0.00	-$48,836.96	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
21		Incremental Capital Contribution (HONI)	$16,194.16	$179.71	$0.00	$0.00			$16,194.16	$179.71	$178.14	$59.38	$16,611.38
22		LRAM	$17,690.00	$438.44	$17,773.85	$1,214.41	$16,404.08	$1,160.38	$16,320.23	$384.41			$16,704.64
23		OEB Cost Assessment	$17,474.96	$2,661.03	$0.00	$0.00			$17,474.96	$2,661.03	$192.22	$64.07	$20,392.29
24		One-Time Incremental IFRS Transition Costs	$492,995.33	$26,429.66	$0.00	$0.00			$492,995.33	$26,429.66	$5,422.95	$1,807.65	$526,655.59
25		Pension Contributions	$29,126.59	$4,598.28	$0.00	$0.00			$29,126.59	$4,598.28	$320.39	$106.80	$34,152.06
26	1518	RCVA Retail	-$224,138.85	-$12,945.39					-$224,138.85	-$12,945.39	-$2,465.53	-$821.84	-$240,371.61
27	1534	Smart Grid Capital	$24,697.91	$57.13					$24,697.91	$57.13	$271.68	$90.56	$25,117.28
28	1548	RCVA STR	$147,879.19	$10,459.02					$147,879.19	$10,459.02	$1,626.67	$542.22	$160,507.10
29	1555	Smart Meter Capital and Recovery Offset	$362,515.29	$0.00			-$45,374.46		$317,140.83	$0.00	$0.00	$0.00	$317,140.83
30	1576	CGAAP Accounting Changes	-$2,279,996.28	$0.00			-$1,713,665.29		-$3,993,661.57	$0.00	$0.00	$0.00	-$3,993,661.57
31	1582	RSVA One Time	$7,540.13	$1,893.64					$7,540.13	$1,893.64	$82.94	$27.65	$9,544.36
32	1592	PILs & Tax Variance											
33		Shared Tax Savings	-$1,619.86	-$16.61					-$1,619.86	-$16.61	-$17.82	-$5.94	-$1,660.23
34		HST Savings	-$146,601.94	-$4,761.80			-$42,063.04		-$188,664.98	-$4,761.80	-$2,075.31	-$691.77	-$196,193.87
35		**Subtotal**	**-$1,487,406.41**	**$28,993.11**	**$17,773.85**	**$1,214.41**	**-$1,833,535.67**	**$1,160.38**	**-$3,338,715.93**	**$28,939.08**	**$3,536.33**	**$1,178.78**	**-$3,305,061.74**
36		**GRAND TOTAL**	**$3,698,414.44**	**$134,230.56**	**$2,034,196.60**	**$30,064.48**	**-$1,814,518.58**	**$6,312.30**	**-$150,300.74**	**$110,478.38**	**$37,593.17**	**$12,531.06**	**$10,301.86**

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

2016 Load Forecast [Including WMP]

Line No.	Rate Class	Customer Numbers	Total kWh	Total kW
1	Residential	36,333	280,420,230	-
2	General Service <50	3,856	101,141,767	-
3	General Service >50	521	486,566,314	1,294,778
4	Large User	2	40,550,981	94,834
5	Unmetered Scattered Load Connections	335	1,288,075	-
6	Sentinel Lighting Connections	532	396,340	1,110
7	Street Lighting Connections	12,984	6,452,815	19,358
8	Embedded Distributor	1	4,421,657	11,231
9	**Total**	**54,564**	**921,238,179**	**1,421,311**

Wholesale Market Participants

Line No.	Rate Class	Customer Numbers	Total kWh	Total kW
1	Residential			
2	General Service <50			
3	General Service >50	2	9,742,011	26,425
4	Large User			
5	Unmetered Scattered Load Connections			
6	Sentinel Lighting Connections			
7	Street Lighting Connections			
8	Embedded Distributor			
9	**Total**	**2**	**9,742,011**	**26,425**

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

Class A Customers

Line No.	Rate Class	Customer Numbers	Total kWh	Total kW
1	Residential			
2	General Service <50			
3	General Service >50			
4	Large User	2	40,550,981	94,834
5	Unmetered Scattered Load Connections			
6	Sentinel Lighting Connections			
7	Street Lighting Connections			
8	Embedded Distributor			
9	**Total**	**2**	**40,550,981**	**94,834**

NON-RPP

Line No.	Rate Class	Percent of 2014 kWh	2016 Non-RPP kWh	Percent of 2014 kW	2016 Non-RPP kW
1	Residential	9.03%	25,316,652		-
2	General Service <50	15.68%	15,863,460		-
3	General Service >50	90.26%	439,180,147	89.86%	1,163,494
4	Large User	100.00%	40,550,981	100.00%	94,834
5	Unmetered Scattered Load Connections	0.45%	5,847		-
6	Sentinel Lighting Connections	0.00%	-	0.00%	-
7	Street Lighting Connections	100.00%	6,452,815	100.00%	19,358
8	Embedded Distributor	100.00%	4,421,657	100.00%	11,231
9	**Total**		**531,791,559**		**1,288,917**

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

Billing Determinants [Load Forecast]					
Rate Class	Customer Numbers	Total kWh	Total kW	Non-RPP kWh	Non-RPP kW
Residential	36,333	280,420,230	-	25,316,652	-
General Service <50	3,856	101,141,767	-	15,863,460	-
General Service >50	521	476,824,303	1,268,353	429,438,136	1,137,069
General Service >50 - WMP	2	9,742,011	26,425	9,742,011	26,425
Large Use - Class A	2	40,550,981	94,834	40,550,981	94,834
Unmetered Scattered Load Connections	335	1,288,075	-	5,847	-
Sentinel Lighting Connections	532	396,340	1,110	-	-
Street Lighting Connections	12,984	6,452,815	19,358	6,452,815	19,358
Embedded Distributor	1	4,421,657	11,231	4,421,657	11,231
Total	**54,566**	**921,238,179**	**1,421,311**	**531,791,559**	**1,288,917**
Total Excuding Embedded Distributor		916,816,522		527,369,902	
Total Excluding Embedded Distributor & WMP		907,074,511			
Total Excluding Embedded Distributor, WMP & Class A				477,076,910	

Allocation of Deferral Balances							
Deferral Acct	**1550**	**1551**	**1580**	**1584**	**1586**	**1588**	**1589**
Total Claim Per Board Model:	**$332,721.49**	**-$3,258.32**	**-$73,970.12**	**$33,322.19**	**$707,984.22**	**$408,838.74**	**$1,812,670.48**
Allocation Notes:	Total kWh	Res & GS<50 Customer No.	Total kWh Excluding WMP	Total kWh	Total kWh	Total kWh Excluding WMP	Total Non-RPP kWh Excluding WMP & Class A
Residential	$101,767.19	-$2,945.70	-$22,867.71	$10,192.03	$216,546.16	$126,391.66	$96,191.51
General Service <50	$36,705.32	-$312.63	-$8,247.91	$3,676.05	$78,103.71	$45,586.85	$60,273.77
General Service >50	$173,044.10		-$38,884.07	$17,330.44	$368,213.35	$214,915.36	$1,631,665.29
General Service >50 - WMP	$3,535.47		$0.00	$354.08	$7,522.98	$0.00	$0.00
Large Use - Class A	$14,716.34		-$3,306.85	$1,473.85	$31,314.29	$18,277.23	$0.00
Unmetered Scattered Load Connections	$467.45		-$105.04	$46.82	$994.68	$580.56	$22.22
Sentinel Lighting Connections	$143.84		-$32.32	$14.41	$306.06	$178.64	$0.00
Street Lighting Connections	$2,341.79		-$526.21	$234.53	$4,982.99	$2,908.43	$24,517.70
Embedded Distributor	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00
Total	**$332,721.49**	**-$3,258.32**	**-$73,970.12**	**$33,322.19**	**$707,984.22**	**$408,838.74**	**$1,812,670.48**

Allocation of Residual Balances, Account 1595 - Group One					
Application	**EB-2012-0119 - CK**		**EB-2012-0119 - SMP**		**Total**
Residual Balance		**$592.09**		**-$2,426.99**	
Rate Class	**Original Alloc**	**Alloc Balance**	**Original Alloc**	**Alloc Balance**	
Residential	28.81%	$170.55	57.37%	-$1,392.38	-$1,221.83
General Service <50	13.20%	$78.17	23.14%	-$561.63	-$483.46
General Service >50	52.04%	$301.97	19.78%	-$470.48	-$168.51
General Service >50 - WMP		$6.17		-$9.61	-$3.44
Large Use - Class A	4.71%	$27.89	-1.90%	$46.18	$74.07
Unmetered Scattered Load Connections	0.15%	$0.88	-0.19%	$4.50	$5.38
Sentinel Lighting Connections	0.04%	$0.22	0.06%	-$1.51	-$1.29
Street Lighting Connections	1.05%	$6.23	1.73%	-$42.06	-$35.83
Embedded Distributor					$0.00
Total	**100.0%**	**$592.08**	**100.0%**	**-$2,426.99**	**-$1,834.91**

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

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

Rate Class	Billing Unit	Group One Disp Total $	Group One Rate Rider	Non-RPP Excluding WMP & Class A	Non-RPP Rate Rider	Rate Rider Recovery Period
Residential	kWh	$427,861.79	$0.0015	$85,461.62	$0.0034	1
General Service <50	kWh	$155,027.94	$0.0015	$56,070.53	$0.0035	
General Service >50	kW	$734,450.67	$0.5791	$1,542,681.48	$1.3567	
General Service >50 - WMP	kW	$11,409.08	$0.4317	$0.00	$0.0000	
Large Use - Class A	kW	$62,548.92	$0.6596	-$7,847.24	-$0.0827	
Unmetered Scattered Load Connections	kWh	$1,989.85	$0.0015	$24.77	$0.0042	
Sentinel Lighting Connections	kW	$609.33	$0.5489	$0.00	$0.0000	
Street Lighting Connections	kW	$9,905.70	$0.5117	$22,480.17	$1.1613	
Embedded Distributor	kW	$0.00	$0.0000	$0.00	$0.0000	Balanced:
Total		**$1,403,803.29**		**$1,698,871.32**		$0.00

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

Billing Determinants [Load Forecast]			
Rate Class	**Customer Numbers**	**Total kWh**	**Total kW**
Residential	36,333	280,420,230	-
General Service <50	3,856	101,141,767	-
General Service >50	523	486,566,314	1,294,778
Large Use	2	40,550,981	94,834
Unmetered Scattered Load Connections	335	1,288,075	-
Sentinel Lighting Connections	532	396,340	1,110
Street Lighting Connections	12,984	6,452,815	19,358
Embedded Distributor	1	4,421,657	11,231
Total	**54,566**	**921,238,179**	**1,421,311**
Total Excluding Embedded Distributor		916,816,522	1,410,080

Allocation of Deferral Balances, Section 1:						
Deferral Acct	**1508 - ICC (HONI)**	**1508 - One-Time IFRS**	**1508 - OEB Cost**	**1508 - Pension**	**1518**	**1534**
Total Claim:	**$16,611.38**	**$526,655.59**	**$20,392.29**	**$34,152.06**	**-$240,371.61**	**$25,117.28**
Allocation Notes:	Total kWh	Total kWh	Total kWh	Total kWh	Total kWh	Total kWh
Residential	$5,080.81	$161,084.45	$6,237.25	$10,445.85	-$73,520.78	$7,682.44
General Service <50	$1,832.54	$58,099.82	$2,249.65	$3,767.60	-$26,517.42	$2,770.90
General Service >50	$8,815.88	$279,502.89	$10,822.45	$18,124.94	-$127,568.30	$13,330.06
Large Use	$734.72	$23,294.08	$901.96	$1,510.55	-$10,631.69	$1,110.94
Unmetered Scattered Load Connections	$23.34	$739.92	$28.65	$47.98	-$337.71	$35.29
Sentinel Lighting Connections	$7.18	$227.67	$8.82	$14.76	-$103.91	$10.86
Street Lighting Connections	$116.92	$3,706.75	$143.53	$240.37	-$1,691.80	$176.78
Embedded Distributor	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total	**$16,611.38**	**$526,655.59**	**$20,392.29**	**$34,152.06**	**-$240,371.61**	**$25,117.28**

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

Allocation of Deferral Balances, Section 2:					
Deferral Acct	**1548**	**1582**	**1592**	**1592**	**TOTAL**
Total Claim:	**$160,507.10**	**$9,544.36**	**-$1,660.23**	**-$196,193.87**	**$354,754.36**
Allocation Notes:	Total kWh	Total kWh	Total kWh	Total kWh	
Residential	$49,093.18	$2,919.27	-$507.80	-$60,008.44	$108,506.22
General Service <50	$17,706.89	$1,052.92	-$183.15	-$21,643.80	$39,135.95
General Service >50	$85,183.18	$5,065.31	-$881.10	-$104,122.61	$188,272.70
Large Use	$7,099.26	$422.15	-$73.43	-$8,677.69	$15,690.86
Unmetered Scattered Load Connections	$225.50	$13.41	-$2.33	-$275.64	$498.41
Sentinel Lighting Connections	$69.39	$4.13	-$0.72	-$84.81	$153.36
Street Lighting Connections	$1,129.69	$67.18	-$11.69	-$1,380.87	$2,496.86
Embedded Distributor	$0.00	$0.00	$0.00	$0.00	$0.00
Total	**$160,507.10**	**$9,544.36**	**-$1,660.23**	**-$196,193.87**	**$354,754.36**

Calculation of Rate Riders			
Rate Class	**Billing Unit**	**Group Two Disp Total $**	**Group Two Rate Rider**
Residential	Customer	$108,506.22	$0.25
General Service <50	kWh	$39,135.95	$0.0004
General Service >50	kW	$188,272.70	$0.1454
Large Use	kW	$15,690.86	$0.1655
Unmetered Scattered Load Connections	kWh	$498.41	$0.0004
Sentinel Lighting Connections	kW	$153.36	$0.1382
Street Lighting Connections	kW	$2,496.86	$0.1290
Embedded Distribution	kW	$0.00	$0.0000
Total		**$354,754.36**	

Rate Rider Recovery Period
1

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

Billing Determinants [Load Forecast]			
Rate Class	**Customer Numbers**	**Total kWh**	**Total kW**
Residential	36,333	280,420,230	-
General Service <50	3,856	101,141,767	-
General Service >50	521	486,566,314	1,294,778
Large Use	2	40,550,981	94,834
Unmetered Scattered Load Connections	335	1,288,075	-
Sentinel Lighting Connections	532	396,340	1,110
Street Lighting Connections	12,984	6,452,815	19,358
Embedded Distributtor	1	4,421,657	11,231
Total	**54,564**	**921,238,179**	**1,421,311**

Calculation of Rate Rider						
Rate Class	**Billing Unit**	**CK LRAMVA**	**SMP LRAMVA**	**SMP LRAM**	**Balance**	**Updated LRAM/ LRAMVA Rate Rider**
Residential	kWh	$34,679.50	$14,693.77	$11,976.17	$61,349.44	$0.0002
General Service <50	kWh	$63,893.65	$3,785.62	$4,116.08	$71,795.35	$0.0007
General Service >50	kW	$65,369.42	$6,889.55	$612.39	$72,871.36	$0.0563
Large Use	kW	$23,312.11	$52.57		$23,364.68	$0.2464
Unmetered Scattered Load Connections	kWh				$0.00	
Sentinel Lighting Connections	kW				$0.00	
Street Lighting Connections	kW		$12.78		$12.78	$0.0007
Embedded Distributor	kW				$0.00	
Total		**$187,254.68**	**$25,434.29**	**$16,704.64**	**$229,393.60**	

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Calculation of Rate Rider for the Disposition of Accounting Changes under CGAAP

Billing Determinants [Load Forecast]			
Rate Class	**Customer Numbers**	**Total kWh**	**Total kW**
Residential	36,333	280,420,230	-
General Service <50	3,856	101,141,767	-
General Service >50	521	486,566,314	1,294,778
Large Use	2	40,550,981	94,834
Unmetered Scattered Load Connections	335	1,288,075	-
Sentinel Lighting Connections	532	396,340	1,110
Street Lighting Connections	12,984	6,452,815	19,358
Embedded Distribution	1	4,421,657	11,231
Total	**54,564**	**921,238,179**	**1,421,311**
Total Excluding Embedded Distributor		916,816,522	

Calculation of Rate Rider			
Rate Class	**Allocated Balance**	**Billing Unit**	**IFRS Rate Rider**
Residential	-$1,221,513.21	Customer	-$1.4000
General Service <50	-$440,574.51	kWh	-$0.0022
General Service >50	-$2,119,487.54	kW	-$0.8185
Large Use	-$176,640.46	kW	-$0.9313
Unmetered Scattered Load Connections	-$5,610.87	kWh	-$0.0022
Sentinel Lighting Connections	-$1,726.46	kW	-$0.7777
Street Lighting Connections	-$28,108.52	kW	-$0.7260
Embedded Distribution	$0.00	kW	$0.0000
Total	**-$3,993,661.57**		

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Response to 9-EnergyProbe-46, Standalone Stranded Meter Rate Rider

Billing Determinants [Load Forecast]			
Rate Class	**Customer Numbers**	**Total kWh**	**Total kW**
Residential	36,333	280,420,230	-
General Service <50	3,856	101,141,767	-
General Service >50	523	486,566,314	1,294,778
Large Use	2	40,550,981	94,834
Unmetered Scattered Load Connections	335	1,288,075	-
Sentinel Lighting Connections	532	396,340	1,110
Street Lighting Connections	12,984	6,452,815	19,358
Embedded Distributor	1	4,421,657	11,231
Total	**54,566**	**921,238,179**	**1,421,311**
Total Excluding Embedded Distributor		916,816,522	1,410,080

Calculation of Stranded Meter Rate Rider			
Deferral Acct	**1555**	**Billing Unit**	**Group One Rate Rider**
Total Claim:	**$317,140.83**		
Allocation Notes:	**Actual**		
Residential	$97,206.45	Customer	$0.22
General Service <50	$136,176.71	Customer	$2.94
General Service >50	$83,757.67	Customer	$13.35
Large Use		kW	
Unmetered Scattered Load Connections		kWh	
Sentinel Lighting Connections		kW	
Street Lighting Connections		kW	
Embedded Distributor	$0.00	kW	
Total	**$317,140.83**		

ATTACHMENT I

EPI Bill Impact Model

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Summary

Line No.	Rate Class	Type	Typical kWh	Typical kW	2015 Final Rates by Rate Zone	2016 Proposed Rates Combined	$ Increase (Decrease)	% Increase (Decrease)
1	**CK**							
2	Residential	RPP	800	-	$146.98	$145.18	-$1.80	-1.23%
3	General Service < 50 kW	RPP	2,000	-	$380.79	$361.28	-$19.52	-5.13%
4	General Service > 50 - 4,999 kW	Non-RPP	162,500	500	$26,692.50	$27,668.56	$976.06	3.66%
5	General Service > 50 - 4,999 kW (From Intermediate)	Non-RPP	1,825,000	2,500	$281,104.80	$274,908.82	-$6,195.97	-2.20%
6	Large Use (From Intermediate w/Self Gen)	Non-RPP	2,763,935	10,200	$483,986.71	$461,362.25	-$22,624.46	-4.67%
7	Unmetered Scattered Load	RPP	150	-	$35.59	$32.03	-$3.56	-9.99%
8	Sentinel Lighting	RPP	150	1	$35.86	$33.90	-$1.96	-5.46%
9	Street Lighting	Non-RPP	150	1	$30.08	$28.47	-$1.62	-5.37%
10	Embedded Distribution (From General Service > 50 kW)	Non-RPP	368,500	14	$50,011.33	$50,041.43	$30.10	0.06%
11	**SMP**							
12	Residential	RPP	800	-	$150.58	$145.18	-$5.41	-3.59%
13	General Service < 50 kW	RPP	2,000	-	$352.31	$361.28	$8.96	2.54%
14	General Service > 50 - 4,999 kW	Non-RPP	162,500	500	$25,972.78	$27,653.48	$1,680.70	6.47%
15	Large Use	Non-RPP	2,631,117	5,500	$401,275.25	$403,350.23	$2,074.98	0.52%
16	Unmetered Scattered Load	RPP	150	-	$34.89	$32.03	-$2.86	-8.20%
17	Sentinel Lighting	RPP	150	1	$77.94	$33.90	-$44.03	-56.50%
18	Street Lighting	Non-RPP	150	1	$25.92	$28.47	$2.54	9.81%
19	**Dutton**							
20	Residential	RPP	800	-	$151.86	$145.54	-$6.32	-4.16%
21	General Service < 50 kW	RPP	2,000	-	$365.83	$362.18	-$3.65	-1.00%
22	General Service > 50 - 4,999 kW (From General Service < 50 kW)	RPP	440,000	96	$70,535.16	$60,607.69	-$9,927.47	-14.07%
23	Sentinel Lighting	RPP	150	1	$33.71	$33.90	$0.19	0.56%
24	Street Lighting	Non-RPP	150	1	$33.67	$31.64	-$2.03	-6.03%
25	**Newbury**							
26	Residential	RPP	800	-	$155.10	$147.26	-$7.85	-5.06%
27	General Service < 50 kW	RPP	2,000	-	$387.26	$366.47	-$20.79	-5.37%
28	General Service > 50 - 4,999 kW	Non-RPP	162,500	500	$28,123.13	$27,393.75	-$729.38	-2.59%
29	Street Lighting	Non-RPP	150	1	$34.66	$30.53	-$4.13	-11.91%

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - Residential

Line No.	Consumption	Type	2015 Final Rates by Rate Zone	2016 Proposed Rates Combined	$ Increase (Decrease)	% Increase (Decrease)	2015 Final Rates by Rate Zone	2016 Proposed Rates Combined	$ Increase (Decrease)	% Increase (Decrease)	2015 Final Rates by Rate Zone	2016 Proposed Rates Combined	$ Increase (Decrease)	% Increase (Decrease)	2015 Final Rates by Rate Zone	2016 Proposed Rates Combined	$ Increase (Decrease)	% Increase (Decrease)
1	**Rate Zone**		**CK**				**SMP**				**Dutton**				**Newbury**			
2	800 kWh (Typical)	RPP	$146.98	$145.18	-$1.80	-1.23%	$150.58	$145.18	-$5.41	-3.59%	$151.86	$145.54	-$6.32	-4.16%	$155.10	$147.26	-$7.85	-5.06%
3	EPI's 10th Percentile	RPP	$59.21	$57.79	-$1.43	-2.41%	$58.21	$57.79	-$0.43	-0.73%	$56.51	$57.89	$1.38	2.44%	$56.37	$58.40	$2.03	3.60%
4	100 kWh	RPP	$38.44	$36.59	-$1.86	-4.83%	$36.47	$36.59	$0.11	0.31%	$36.79	$36.63	-$0.16	-0.43%	$35.93	$36.85	$0.92	2.55%
5	250 kWh	RPP	$61.38	$59.95	-$1.44	-2.34%	$60.50	$59.95	-$0.55	-0.90%	$58.81	$60.06	$1.25	2.12%	$58.75	$60.60	$1.84	3.14%
6	500 kWh	RPP	$100.15	$98.58	-$1.57	-1.57%	$101.25	$98.58	-$2.67	-2.64%	$99.91	$98.80	-$1.11	-1.11%	$101.32	$99.88	-$1.44	-1.42%
7	800 kWh	RPP	$177.67	$175.83	-$1.84	-1.04%	$182.76	$175.83	-$6.93	-3.79%	$182.10	$176.28	-$5.82	-3.20%	$186.44	$178.43	-$8.01	-4.30%
8	1,000 kWh	RPP	$255.20	$253.08	-$2.11	-0.83%	$264.27	$253.08	-$11.18	-4.23%	$264.29	$253.76	-$10.53	-3.99%	$271.56	$256.98	-$14.58	-5.37%
9	2,000 kWh	RPP	$332.72	$330.34	-$2.39	-0.72%	$345.77	$330.34	-$15.44	-4.47%	$346.49	$331.24	-$15.25	-4.40%	$356.69	$335.53	-$21.16	-5.93%
10	800 kWh (Typical)	Non-RPP	$149.87	$148.25	-$1.62	-1.08%	$149.86	$148.25	-$1.61	-1.07%	$159.00	$156.11	-$2.89	-1.81%	$157.63	$153.13	-$4.50	-2.86%
11	EPI's 10th Percentile	Non-RPP	$60.07	$58.69	-$1.37	-2.29%	$58.00	$58.69	$0.69	1.20%	$56.41	$58.80	$2.39	4.24%	$57.12	$60.13	$3.02	5.28%
12	100 kWh	Non-RPP	$38.81	$36.97	-$1.83	-4.73%	$36.38	$36.97	$0.59	1.62%	$36.74	$37.02	$0.27	0.74%	$36.25	$37.58	$1.34	3.68%
13	250 kWh	Non-RPP	$62.29	$60.91	-$1.38	-2.21%	$60.27	$60.91	$0.64	1.06%	$58.70	$61.02	$2.32	3.96%	$59.55	$62.44	$2.89	4.85%
14	500 kWh	Non-RPP	$101.96	$100.50	-$1.46	-1.43%	$100.80	$100.50	-$0.30	-0.30%	$99.68	$100.72	$1.04	1.04%	$102.90	$103.55	$0.65	0.63%
15	800 kWh	Non-RPP	$181.29	$179.67	-$1.62	-0.89%	$181.85	$179.67	-$2.18	-1.20%	$181.65	$180.12	-$1.53	-0.84%	$189.60	$185.77	-$3.83	-2.02%
16	1,000 kWh	Non-RPP	$260.62	$258.85	-$1.78	-0.68%	$262.91	$258.85	-$4.07	-1.55%	$263.62	$259.52	-$4.09	-1.55%	$276.31	$268.00	-$8.31	-3.01%
17	2,000 kWh	Non-RPP	$339.95	$338.02	-$1.93	-0.57%	$343.97	$338.02	-$5.95	-1.73%	$345.58	$338.92	-$6.66	-1.93%	$363.02	$350.22	-$12.79	-3.52%

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - Residential

Line No.	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		800		800			800		800			800		800			800		800	
2	kW		0		0			0		0			0		0			0		0	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.0580		1.0431	
4	kWh - Loss Adjusted		834.24		834.48			848.64		834.48			852.96		834.48			846.4		834.48	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$40.96	$0.080	$40.96		$0.080	$40.96	$0.080	$40.96		$0.080	$40.96	$0.080	$40.96		$0.080	$40.96	$0.080	$40.96	
7	Energy - Mid Peak	$0.122	$17.57	$0.122	$17.57		$0.122	$17.57	$0.122	$17.57		$0.122	$17.57	$0.122	$17.57		$0.122	$17.57	$0.122	$17.57	
8	Energy - On Peak	$0.161	$23.18	$0.161	$23.18		$0.161	$23.18	$0.161	$23.18		$0.161	$23.18	$0.161	$23.18		$0.161	$23.18	$0.161	$23.18	
9	**Subtotal**		**$81.71**		**$81.71**	**$0.00**		**$81.71**		**$81.71**	**$0.00**		**$81.71**		**$81.71**	**$0.00**		**$81.71**		**$81.71**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$18.98	$18.98	$18.98	$18.98		$14.43	$14.43	$18.98	$18.98		$13.44	$13.44	$18.98	$18.98		$12.52	$12.52	$18.98	$18.98	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00		$1.20	$1.20	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.28	$0.28	$0.22	$0.22		$0.38	$0.38	$0.22	$0.22		$2.33	$2.33	$0.22	$0.22		$2.40	$2.40	$0.22	$0.22	
16	SME Charge	$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79	
17	Distribution Losses	$0.1021	$3.50	$0.1021	$3.52		$0.1021	$4.97	$0.1021	$3.52		$0.1021	$5.41	$0.1021	$3.52		$0.1021	$4.74	$0.1021	$3.52	
18	Distribution Volumetric Charge	$0.0088	$7.04	$0.0077	$6.16		$0.0146	$11.68	$0.0077	$6.16		$0.0127	$10.16	$0.0077	$6.16		$0.0126	$10.08	$0.0077	$6.16	
19	Low Voltage Rate	$0.0003	$0.24	$0.0017	$1.36		$0.0003	$0.24	$0.0017	$1.36		$0.0014	$1.12	$0.0017	$1.36		$0.0043	$3.44	$0.0017	$1.36	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0002	$0.16	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0001	$0.08	$0.0002	$0.16		$0.0002	$0.16	$0.0002	$0.16		$0.0000	$0.00	$0.0002	$0.16		$0.0000	$0.00	$0.0002	$0.16	
22	Rate Rider for Tax Change	-$0.0002	-$0.16	$0.0000	$0.00		-$0.0002	-$0.16	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0004	$0.32	$0.0004	$0.32		$0.0023	$1.84	$0.0023	$1.84	
24	Group One Deferral Disp (2015)	$0.0022	$1.76	$0.0000	$0.00		$0.0014	$1.12	$0.0000	$0.00		$0.0016	$1.28	$0.0000	$0.00		$0.0052	$4.16	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0015	$1.20		$0.0000	$0.00	$0.0015	$1.20		$0.0000	$0.00	$0.0015	$1.20		$0.0000	$0.00	$0.0015	$1.20	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25	
27	IFRS Disposition	$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40	
28	**Subtotal**		**$32.51**		**$31.24**	**-$1.27**		**$35.77**		**$31.24**	**-$4.53**		**$36.05**		**$31.56**	**-$4.49**		**$40.74**		**$33.08**	**-$7.66**
29	**% Change**					**-3.9%**					**-12.7%**					**-12.4%**					**-18.8%**
30	**DELIVERY**																				
31	RTSR Network	$0.0074	$6.17	$0.0070	$5.84		$0.0072	$6.11	$0.0070	$5.84		$0.0076	$6.48	$0.0070	$5.84		$0.0074	$6.30	$0.0070	$5.84	
32	RTSR Connection	$0.0053	$4.42	$0.0053	$4.42		$0.0051	$4.33	$0.0053	$4.42		$0.0056	$4.78	$0.0053	$4.42		$0.0038	$3.18	$0.0053	$4.42	
33	**Subtotal**		**$10.59**		**$10.26**	**-$0.33**		**$10.44**		**$10.26**	**-$0.17**		**$11.26**		**$10.26**	**-$0.99**		**$9.48**		**$10.26**	**$0.78**
34	**% Change**					**-3.1%**					**-1.7%**					**-8.8%**					**8.3%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$5.01	$0.0060	$5.01		$0.0060	$5.09	$0.0060	$5.01		$0.0060	$5.12	$0.0060	$5.01		$0.0060	$5.08	$0.0060	$5.01	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
39	**Subtotal**		**$5.26**		**$5.26**	**$0.00**		**$5.34**		**$5.26**	**-$0.08**		**$5.37**		**$5.26**	**-$0.11**		**$5.33**		**$5.26**	**-$0.07**
40	**% Change**					**0.0%**					**-1.6%**					**-2.1%**					**-1.3%**
41	**Subtotal of Bill**		**$130.07**		**$128.47**			**$133.26**		**$128.47**			**$134.39**		**$128.79**			**$137.26**		**$130.31**	
42	HST		$16.91		$16.70			$17.32		$16.70			$17.47		$16.74			$17.84		$16.94	
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$146.98**		**$145.18**	**-$1.80**		**$150.58**		**$145.18**	**-$5.41**		**$151.86**		**$145.54**	**-$6.32**		**$155.10**		**$147.26**	**-$7.85**
45	**% Change**					**-1.2%**					**-3.6%**					**-4.2%**					**-5.1%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0083	$6.64	$0.0083	$6.64		$0.0031	$2.48	$0.0031	$2.48	
48	GS Disp (2016)	$0.0032	$2.56	$0.0034	$2.72		-$0.0008	-$0.64	$0.0034	$2.72		-$0.0004	-$0.32	$0.0034	$2.72		-$0.0003	-$0.24	$0.0034	$2.72	
49	Revised Subtotal		$132.63		$131.19			$132.62		$131.19			$140.71		$138.15			$139.50		$135.51	
50	HST		$17.24		$17.06			$17.24		$17.06			$18.29		$17.96			$18.13		$17.62	
51	OCEB																				
52	**GRAND TOTAL**		**$149.87**		**$148.25**	**-$1.62**		**$149.86**		**$148.25**	**-$1.61**		**$159.00**		**$156.11**	**-$2.89**		**$157.63**		**$153.13**	**-$4.50**
53	**% Change**					**-1.1%**					**-1.1%**					**-1.8%**					**-2.9%**

54	**Breakdown of Distibution**	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
55	Entegrus Only		$26.30		$23.96	-$2.34		$28.49		$23.96	-$4.53		$27.13		$23.96	-$3.17		$25.77		$23.96	-$1.81
56	**% Change**					**-7.2%**					**-12.7%**					**-8.8%**					**-4.4%**
57	Pass Through Costs		$6.21		$7.28	$1.07		$7.28		$7.28	$0.00		$8.92		$7.60	-$1.32		$14.97		$9.12	-$5.85
58	**% Change**					**3.3%**					**0.0%**					**-3.7%**					**-14.4%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - Residential

Line No.	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		100		100			100		100			100		100			100		100	
2	kW		0		0			0		0			0		0			0		0	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.0580		1.0431	
4	kWh - Loss Adjusted		104.28		104.31			106.08		104.31			106.62		104.31			105.8		104.31	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$5.12	$0.080	$5.12		$0.080	$5.12	$0.080	$5.12		$0.080	$5.12	$0.080	$5.12		$0.080	$5.12	$0.080	$5.12	
7	Energy - Mid Peak	$0.122	$2.20	$0.122	$2.20		$0.122	$2.20	$0.122	$2.20		$0.122	$2.20	$0.122	$2.20		$0.122	$2.20	$0.122	$2.20	
8	Energy - On Peak	$0.161	$2.90	$0.161	$2.90		$0.161	$2.90	$0.161	$2.90		$0.161	$2.90	$0.161	$2.90		$0.161	$2.90	$0.161	$2.90	
9	**Subtotal**		**$10.21**		**$10.21**	**$0.00**		**$10.21**		**$10.21**	**$0.00**		**$10.21**		**$10.21**	**$0.00**		**$10.21**		**$10.21**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$18.98	$18.98	$18.98	$18.98		$14.43	$14.43	$18.98	$18.98		$13.44	$13.44	$18.98	$18.98		$12.52	$12.52	$18.98	$18.98	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00		$1.20	$1.20	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.28	$0.28	$0.22	$0.22		$0.38	$0.38	$0.22	$0.22		$2.33	$2.33	$0.22	$0.22		$2.40	$2.40	$0.22	$0.22	
16	SME Charge	$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79	
17	Distribution Losses	$0.1021	$0.44	$0.0128	$0.06		$0.1021	$0.62	$0.0128	$0.06		$0.1021	$0.68	$0.0128	$0.06		$0.1021	$0.59	$0.0128	$0.06	
18	Distribution Volumetric Charge	$0.0088	$0.88	$0.0077	$0.77		$0.0146	$1.46	$0.0077	$0.77		$0.0127	$1.27	$0.0077	$0.77		$0.0126	$1.26	$0.0077	$0.77	
19	Low Voltage Rate	$0.0003	$0.03	$0.0017	$0.17		$0.0003	$0.03	$0.0017	$0.17		$0.0014	$0.14	$0.0017	$0.17		$0.0043	$0.43	$0.0017	$0.17	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0002	$0.02	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0001	$0.01	$0.0002	$0.02		$0.0002	$0.02	$0.0002	$0.02		$0.0000	$0.00	$0.0002	$0.02		$0.0000	$0.00	$0.0002	$0.02	
22	Rate Rider for Tax Change	-$0.0002	-$0.02	$0.0000	$0.00		-$0.0002	-$0.02	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0004	$0.04	$0.0004	$0.04		$0.0023	$0.23	$0.0023	$0.23	
24	Group One Deferral Disp (2015)	$0.0022	$0.22	$0.0000	$0.00		$0.0014	$0.14	$0.0000	$0.00		$0.0016	$0.16	$0.0000	$0.00		$0.0052	$0.52	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0015	$0.15		$0.0000	$0.00	$0.0015	$0.15		$0.0000	$0.00	$0.0015	$0.15		$0.0000	$0.00	$0.0015	$0.15	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25	
27	IFRS Disposition	$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40	
28	**Subtotal**		**$21.61**		**$20.01**	**-$1.60**		**$19.87**		**$20.01**	**$0.13**		**$20.05**		**$20.05**	**$0.00**		**$19.51**		**$20.24**	**$0.72**
29	**% Change**					**-7.4%**					**0.7%**					**0.0%**					**3.7%**
30	**DELIVERY**																				
31	RTSR Network	$0.0074	$0.77	$0.0070	$0.73		$0.0072	$0.76	$0.0070	$0.73		$0.0076	$0.81	$0.0070	$0.73		$0.0074	$0.79	$0.0070	$0.73	
32	RTSR Connection	$0.0053	$0.55	$0.0053	$0.55		$0.0051	$0.54	$0.0053	$0.55		$0.0056	$0.60	$0.0053	$0.55		$0.0038	$0.40	$0.0053	$0.55	
33	**Subtotal**		**$1.32**		**$1.28**	**-$0.04**		**$1.30**		**$1.28**	**-$0.02**		**$1.41**		**$1.28**	**-$0.12**		**$1.18**		**$1.28**	**$0.10**
34	**% Change**					**-3.1%**					**-1.7%**					**-8.8%**					**8.3%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$0.63	$0.0060	$0.63		$0.0060	$0.64	$0.0060	$0.63		$0.0060	$0.64	$0.0060	$0.63		$0.0060	$0.63	$0.0060	$0.63	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
39	**Subtotal**		**$0.88**		**$0.88**	**$0.00**		**$0.89**		**$0.88**	**-$0.01**		**$0.89**		**$0.88**	**-$0.01**		**$0.88**		**$0.88**	**-$0.01**
40	**% Change**					**0.0%**					**-1.2%**					**-1.6%**					**-1.0%**
41	**Subtotal of Bill**		**$34.02**		**$32.38**			**$32.28**		**$32.38**			**$32.56**		**$32.42**			**$31.80**		**$32.61**	
42	HST		$4.42		$4.21			$4.20		$4.21			$4.23		$4.21			$4.13		$4.24	
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$38.44**		**$36.59**	**-$1.86**		**$36.47**		**$36.59**	**$0.11**		**$36.79**		**$36.63**	**-$0.16**		**$35.93**		**$36.85**	**$0.92**
45	**% Change**					**-4.8%**					**0.3%**					**-0.4%**					**2.6%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0031	$0.31	$0.0031	$0.31	
48	GS Disp (2016)	$0.0032	$0.32	$0.0034	$0.34		-$0.0008	-$0.08	$0.0034	$0.34		-$0.0004	-$0.04	$0.0034	$0.34		-$0.0003	-$0.03	$0.0034	$0.34	
49	Revised Subtotal		$34.34		$32.72			$32.20		$32.72			$32.52		$32.76			$32.08		$33.26	
50	HST		$4.46		$4.25			$4.19		$4.25			$4.23		$4.26			$4.17		$4.32	
51	OCEB																				
52	**GRAND TOTAL**		**$38.81**		**$36.97**	**-$1.83**		**$36.38**		**$36.97**	**$0.59**		**$36.74**		**$37.02**	**$0.27**		**$36.25**		**$37.58**	**$1.34**
53	**% Change**					**-4.7%**					**1.6%**					**0.7%**					**3.7%**

54	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**
55	Entegrus Only		$20.14		$18.57	-$1.57		$18.27		$18.57	$0.30		$18.24		$18.57	$0.33		$16.95		$18.57	$1.62
56	**% Change**					**-7.3%**					**1.5%**					**1.6%**					**8.3%**
57	Pass Through Costs		$1.47		$1.44	-$0.03		$1.60		$1.44	-$0.17		$1.81		$1.48	-$0.33		$2.56		$1.67	-$0.90
58	**% Change**					**-0.1%**					**-0.8%**					**-1.7%**					**-4.6%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - Residential

Line No.	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		250		250			250		250			250		250			250		250	
2	kW		0		0			0		0			0		0			0		0	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.0580		1.0431	
4	kWh - Loss Adjusted		260.7		260.775			265.2		260.775			266.55		260.775			264.5		260.775	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$12.80	$0.080	$12.80		$0.080	$12.80	$0.080	$12.80		$0.080	$12.80	$0.080	$12.80		$0.080	$12.80	$0.080	$12.80	
7	Energy - Mid Peak	$0.122	$5.49	$0.122	$5.49		$0.122	$5.49	$0.122	$5.49		$0.122	$5.49	$0.122	$5.49		$0.122	$5.49	$0.122	$5.49	
8	Energy - On Peak	$0.161	$7.25	$0.161	$7.25		$0.161	$7.25	$0.161	$7.25		$0.161	$7.25	$0.161	$7.25		$0.161	$7.25	$0.161	$7.25	
9	**Subtotal**		**$25.54**		**$25.54**	**$0.00**		**$25.54**		**$25.54**	**$0.00**		**$25.54**		**$25.54**	**$0.00**		**$25.54**		**$25.54**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$18.98	$18.98	$18.98	$18.98		$14.43	$14.43	$18.98	$18.98		$13.44	$13.44	$18.98	$18.98		$12.52	$12.52	$18.98	$18.98	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00		$1.20	$1.20	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79	
17	Distribution Losses	$0.1021	$1.09	$0.1021	$1.10		$0.1021	$1.55	$0.1021	$1.10		$0.1021	$1.69	$0.1021	$1.10		$0.1021	$1.48	$0.1021	$1.10	
18	Distribution Volumetric Charge	$0.0088	$2.20	$0.0077	$1.93		$0.0146	$3.65	$0.0077	$1.93		$0.0127	$3.18	$0.0077	$1.93		$0.0126	$3.15	$0.0077	$1.93	
19	Low Voltage Rate	$0.0003	$0.08	$0.0017	$0.43		$0.0003	$0.08	$0.0017	$0.43		$0.0014	$0.35	$0.0017	$0.43		$0.0043	$1.08	$0.0017	$0.43	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0002	$0.05	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0001	$0.03	$0.0002	$0.05		$0.0002	$0.05	$0.0002	$0.05		$0.0000	$0.00	$0.0002	$0.05		$0.0000	$0.00	$0.0002	$0.05	
22	Rate Rider for Tax Change	-$0.0002	-$0.05	$0.0000	$0.00		-$0.0002	-$0.05	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0004	$0.10	$0.0004	$0.10		$0.0023	$0.58	$0.0023	$0.58	
24	Group One Deferral Disp (2015)	$0.0022	$0.55	$0.0000	$0.00		$0.0014	$0.35	$0.0000	$0.00		$0.0016	$0.40	$0.0000	$0.00		$0.0052	$1.30	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0015	$0.38		$0.0000	$0.00	$0.0015	$0.38		$0.0000	$0.00	$0.0015	$0.38		$0.0000	$0.00	$0.0015	$0.38	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25	
27	IFRS Disposition	$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40	
28	**Subtotal**		**$23.66**		**$22.50**	**-$1.17**		**$22.90**		**$22.50**	**-$0.40**		**$21.15**		**$22.60**	**$1.45**		**$21.66**		**$23.07**	**$1.41**
29	**% Change**					**-4.9%**					**-1.8%**					**6.9%**					**6.5%**
30	**DELIVERY**																				
31	RTSR Network	$0.0074	$1.93	$0.0070	$1.83		$0.0072	$1.91	$0.0070	$1.83		$0.0076	$2.03	$0.0070	$1.83		$0.0074	$1.97	$0.0070	$1.83	
32	RTSR Connection	$0.0053	$1.38	$0.0053	$1.38		$0.0051	$1.35	$0.0053	$1.38		$0.0056	$1.49	$0.0053	$1.38		$0.0038	$0.99	$0.0053	$1.38	
33	**Subtotal**		**$3.31**		**$3.21**	**-$0.10**		**$3.26**		**$3.21**	**-$0.05**		**$3.52**		**$3.21**	**-$0.31**		**$2.96**		**$3.21**	**$0.25**
34	**% Change**					**-3.1%**					**-1.7%**					**-8.8%**					**8.3%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$1.56	$0.0060	$1.56		$0.0060	$1.59	$0.0060	$1.56		$0.0060	$1.60	$0.0060	$1.56		$0.0060	$1.59	$0.0060	$1.56	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
39	**Subtotal**		**$1.81**		**$1.81**	**$0.00**		**$1.84**		**$1.81**	**-$0.03**		**$1.85**		**$1.81**	**-$0.03**		**$1.84**		**$1.81**	**-$0.02**
40	**% Change**					**0.0%**					**-1.4%**					**-1.9%**					**-1.2%**
41	**Subtotal of Bill**		**$54.32**		**$53.05**			**$53.54**		**$53.05**			**$52.05**		**$53.15**			**$52.00**		**$53.63**	
42	HST		$7.06		$6.90			$6.96		$6.90			$6.77		$6.91			$6.76		$6.97	
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$61.38**		**$59.95**	**-$1.44**		**$60.50**		**$59.95**	**-$0.55**		**$58.81**		**$60.06**	**$1.25**		**$58.75**		**$60.60**	**$1.84**
45	**% Change**					**-2.3%**					**-0.9%**					**2.1%**					**3.1%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0031	$0.78	$0.0031	$0.78	
48	GS Disp (2016)	$0.0032	$0.80	$0.0034	$0.85		-$0.0008	-$0.20	$0.0034	$0.85		-$0.0004	-$0.10	$0.0034	$0.85		-$0.0003	-$0.08	$0.0034	$0.85	
49	Revised Subtotal		$55.12		$53.90			$53.34		$53.90			$51.95		$54.00			$52.70		$55.25	
50	HST		$7.17		$7.01			$6.93		$7.01			$6.75		$7.02			$6.85		$7.18	
51	OCEB																				
52	**GRAND TOTAL**		**$62.29**		**$60.91**	**-$1.38**		**$60.27**		**$60.91**	**$0.64**		**$58.70**		**$61.02**	**$2.32**		**$59.55**		**$62.44**	**$2.89**
53	**% Change**					**-2.2%**					**1.1%**					**4.0%**					**4.9%**

54	**Breakdown of Distibution**	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
55	Entegrus Only		$21.18		$19.51	-$1.68		$20.08		$19.51	-$0.57		$17.82		$19.51	$1.69		$16.44		$19.51	$3.07
56	**% Change**					**-7.1%**					**-2.5%**					**8.0%**					**14.1%**
57	Pass Through Costs		$2.48		$2.99	$0.51		$2.82		$2.99	$0.17		$3.33		$3.09	-$0.24		$5.22		$3.57	-$1.66
58	**% Change**					**2.1%**					**0.8%**					**-1.1%**					**-7.6%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - Residential

Line No.	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		500		500			500		500			500		500			500		500	
2	kW		0		0			0		0			0		0			0		0	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.0580		1.0431	
4	kWh - Loss Adjusted		521.4		521.55			530.4		521.55			533.1		521.55			529		521.55	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$25.60	$0.080	$25.60		$0.080	$25.60	$0.080	$25.60		$0.080	$25.60	$0.080	$25.60		$0.080	$25.60	$0.080	$25.60	
7	Energy - Mid Peak	$0.122	$10.98	$0.122	$10.98		$0.122	$10.98	$0.122	$10.98		$0.122	$10.98	$0.122	$10.98		$0.122	$10.98	$0.122	$10.98	
8	Energy - On Peak	$0.161	$14.49	$0.161	$14.49		$0.161	$14.49	$0.161	$14.49		$0.161	$14.49	$0.161	$14.49		$0.161	$14.49	$0.161	$14.49	
9	**Subtotal**		**$51.07**		**$51.07**	**$0.00**		**$51.07**		**$51.07**	**$0.00**		**$51.07**		**$51.07**	**$0.00**		**$51.07**		**$51.07**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$18.98	$18.98	$18.98	$18.98		$14.43	$14.43	$18.98	$18.98		$13.44	$13.44	$18.98	$18.98		$12.52	$12.52	$18.98	$18.98	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00		$1.20	$1.20	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79	
17	Distribution Losses	$0.1021	$2.19	$0.1021	$2.20		$0.1021	$3.11	$0.1021	$2.20		$0.1021	$3.38	$0.1021	$2.20		$0.1021	$2.96	$0.1021	$2.20	
18	Distribution Volumetric Charge	$0.0088	$4.40	$0.0077	$3.85		$0.0146	$7.30	$0.0077	$3.85		$0.0127	$6.35	$0.0077	$3.85		$0.0126	$6.30	$0.0077	$3.85	
19	Low Voltage Rate	$0.0003	$0.15	$0.0017	$0.85		$0.0003	$0.15	$0.0017	$0.85		$0.0014	$0.70	$0.0017	$0.85		$0.0043	$2.15	$0.0017	$0.85	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0002	$0.10	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0001	$0.05	$0.0002	$0.10		$0.0002	$0.10	$0.0002	$0.10		$0.0000	$0.00	$0.0002	$0.10		$0.0000	$0.00	$0.0002	$0.10	
22	Rate Rider for Tax Change	-$0.0002	-$0.10	$0.0000	$0.00		-$0.0002	-$0.10	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0004	$0.20	$0.0004	$0.20		$0.0023	$1.15	$0.0023	$1.15	
24	Group One Deferral Disp (2015)	$0.0022	$1.10	$0.0000	$0.00		$0.0014	$0.70	$0.0000	$0.00		$0.0016	$0.80	$0.0000	$0.00		$0.0052	$2.60	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0015	$0.75		$0.0000	$0.00	$0.0015	$0.75		$0.0000	$0.00	$0.0015	$0.75		$0.0000	$0.00	$0.0015	$0.75	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25	
27	IFRS Disposition	$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40	
28	**Subtotal**		**$27.56**		**$26.37**	**-$1.18**		**$28.58**		**$26.37**	**-$2.20**		**$26.86**		**$26.57**	**-$0.29**		**$29.24**		**$27.52**	**-$1.72**
29	**% Change**					**-4.3%**					**-7.7%**					**-1.1%**					**-5.9%**
30	**DELIVERY**																				
31	RTSR Network	$0.0074	$3.86	$0.0070	$3.65		$0.0072	$3.82	$0.0070	$3.65		$0.0076	$4.05	$0.0070	$3.65		$0.0074	$3.94	$0.0070	$3.65	
32	RTSR Connection	$0.0053	$2.76	$0.0053	$2.76		$0.0051	$2.71	$0.0053	$2.76		$0.0056	$2.99	$0.0053	$2.76		$0.0038	$1.99	$0.0053	$2.76	
33	**Subtotal**		**$6.62**		**$6.42**	**-$0.21**		**$6.52**		**$6.42**	**-$0.11**		**$7.04**		**$6.42**	**-$0.62**		**$5.92**		**$6.42**	**$0.49**
34	**% Change**					**-3.1%**					**-1.7%**					**-8.8%**					**8.3%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$3.13	$0.0060	$3.13		$0.0060	$3.18	$0.0060	$3.13		$0.0060	$3.20	$0.0060	$3.13		$0.0060	$3.17	$0.0060	$3.13	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
39	**Subtotal**		**$3.38**		**$3.38**	**$0.00**		**$3.43**		**$3.38**	**-$0.05**		**$3.45**		**$3.38**	**-$0.07**		**$3.42**		**$3.38**	**-$0.04**
40	**% Change**					**0.0%**					**-1.5%**					**-2.0%**					**-1.3%**
41	**Subtotal of Bill**		**$88.63**		**$87.24**			**$89.60**		**$87.24**			**$88.42**		**$87.44**			**$89.66**		**$88.39**	
42	HST		$11.52		$11.34			$11.65		$11.34			$11.49		$11.37			$11.66		$11.49	
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$100.15**		**$98.58**	**-$1.57**		**$101.25**		**$98.58**	**-$2.67**		**$99.91**		**$98.80**	**-$1.11**		**$101.32**		**$99.88**	**-$1.44**
45	**% Change**					**-1.6%**					**-2.6%**					**-1.1%**					**-1.4%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0031	$1.55	$0.0031	$1.55	
48	GS Disp (2016)	$0.0032	$1.60	$0.0034	$1.70		-$0.0008	-$0.40	$0.0034	$1.70		-$0.0004	-$0.20	$0.0034	$1.70		-$0.0003	-$0.15	$0.0034	$1.70	
49	Revised Subtotal		$90.23		$88.94			$89.20		$88.94			$88.22		$89.14			$91.06		$91.64	
50	HST		$11.73		$11.56			$11.60		$11.56			$11.47		$11.59			$11.84		$11.91	
51	OCEB																				
52	**GRAND TOTAL**		**$101.96**		**$100.50**	**-$1.46**		**$100.80**		**$100.50**	**-$0.30**		**$99.68**		**$100.72**	**$1.04**		**$102.90**		**$103.55**	**$0.65**
53	**% Change**					**-1.4%**					**-0.3%**					**1.0%**					**0.6%**

54	**Breakdown of Distibution**	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
55	Entegrus Only		$23.38		$21.43	-$1.95		$23.73		$21.43	-$2.30		$20.99		$21.43	$0.44		$19.59		$21.43	$1.84
56	**% Change**					**-7.1%**					**-8.0%**					**1.6%**					**6.3%**
57	Pass Through Costs		$4.18		$4.94	$0.77		$4.85		$4.94	$0.10		$5.87		$5.14	-$0.73		$9.65		$6.09	-$3.56
58	**% Change**					**2.8%**					**0.3%**					**-2.7%**					**-12.2%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - Residential

Line No.	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		1000		1000			1000		1000			1000		1000			1000		1000	
2	kW		0		0			0		0			0		0			0		0	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.0580		1.0431	
4	kWh - Loss Adjusted		1042.8		1043.1			1060.8		1043.1			1066.2		1043.1			1058		1043.1	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$51.20	$0.080	$51.20		$0.080	$51.20	$0.080	$51.20		$0.080	$51.20	$0.080	$51.20		$0.080	$51.20	$0.080	$51.20	
7	Energy - Mid Peak	$0.122	$21.96	$0.122	$21.96		$0.122	$21.96	$0.122	$21.96		$0.122	$21.96	$0.122	$21.96		$0.122	$21.96	$0.122	$21.96	
8	Energy - On Peak	$0.161	$28.98	$0.161	$28.98		$0.161	$28.98	$0.161	$28.98		$0.161	$28.98	$0.161	$28.98		$0.161	$28.98	$0.161	$28.98	
9	**Subtotal**		**$102.14**		**$102.14**	**$0.00**		**$102.14**		**$102.14**	**$0.00**		**$102.14**		**$102.14**	**$0.00**		**$102.14**		**$102.14**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$18.98	$18.98	$18.98	$18.98		$14.43	$14.43	$18.98	$18.98		$13.44	$13.44	$18.98	$18.98		$12.52	$12.52	$18.98	$18.98	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00		$1.20	$1.20	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79	
17	Distribution Losses	$0.1021	$4.37	$0.1021	$4.40		$0.1021	$6.21	$0.1021	$4.40		$0.1021	$6.76	$0.1021	$4.40		$0.1021	$5.92	$0.1021	$4.40	
18	Distribution Volumetric Charge	$0.0088	$8.80	$0.0077	$7.70		$0.0146	$14.60	$0.0077	$7.70		$0.0127	$12.70	$0.0077	$7.70		$0.0126	$12.60	$0.0077	$7.70	
19	Low Voltage Rate	$0.0003	$0.30	$0.0017	$1.70		$0.0003	$0.30	$0.0017	$1.70		$0.0014	$1.40	$0.0017	$1.70		$0.0043	$4.30	$0.0017	$1.70	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0002	$0.20	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0001	$0.10	$0.0002	$0.20		$0.0002	$0.20	$0.0002	$0.20		$0.0000	$0.00	$0.0002	$0.20		$0.0000	$0.00	$0.0002	$0.20	
22	Rate Rider for Tax Change	-$0.0002	-$0.20	$0.0000	$0.00		-$0.0002	-$0.20	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0004	$0.40	$0.0004	$0.40		$0.0023	$2.30	$0.0023	$2.30	
24	Group One Deferral Disp (2015)	$0.0022	$2.20	$0.0000	$0.00		$0.0014	$1.40	$0.0000	$0.00		$0.0016	$1.60	$0.0000	$0.00		$0.0052	$5.20	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0015	$1.50		$0.0000	$0.00	$0.0015	$1.50		$0.0000	$0.00	$0.0015	$1.50		$0.0000	$0.00	$0.0015	$1.50	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25	
27	IFRS Disposition	$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40	
28	**Subtotal**		**$35.34**		**$34.12**	**-$1.22**		**$39.93**		**$34.12**	**-$5.81**		**$38.29**		**$34.52**	**-$3.77**		**$44.40**		**$36.42**	**-$7.98**
29	**% Change**					**-3.5%**					**-14.5%**					**-9.8%**					**-18.0%**
30	**DELIVERY**																				
31	RTSR Network	$0.0074	$7.72	$0.0070	$7.30		$0.0072	$7.64	$0.0070	$7.30		$0.0076	$8.10	$0.0070	$7.30		$0.0074	$7.88	$0.0070	$7.30	
32	RTSR Connection	$0.0053	$5.53	$0.0053	$5.53		$0.0051	$5.41	$0.0053	$5.53		$0.0056	$5.97	$0.0053	$5.53		$0.0038	$3.97	$0.0053	$5.53	
33	**Subtotal**		**$13.24**		**$12.83**	**-$0.41**		**$13.05**		**$12.83**	**-$0.22**		**$14.07**		**$12.83**	**-$1.24**		**$11.85**		**$12.83**	**$0.98**
34	**% Change**					**-3.1%**					**-1.7%**					**-8.8%**					**8.3%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$6.26	$0.0060	$6.26		$0.0060	$6.36	$0.0060	$6.26		$0.0060	$6.40	$0.0060	$6.26		$0.0060	$6.35	$0.0060	$6.26	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
39	**Subtotal**		**$6.51**		**$6.51**	**$0.00**		**$6.61**		**$6.51**	**-$0.11**		**$6.65**		**$6.51**	**-$0.14**		**$6.60**		**$6.51**	**-$0.09**
40	**% Change**					**0.0%**					**-1.6%**					**-2.1%**					**-1.4%**
41	**Subtotal of Bill**		**$157.23**		**$155.60**			**$161.73**		**$155.60**			**$161.15**		**$156.00**			**$164.99**		**$157.90**	
42	HST		$20.44		$20.23			$21.03		$20.23			$20.95		$20.28			$21.45		$20.53	
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$177.67**		**$175.83**	**-$1.84**		**$182.76**		**$175.83**	**-$6.93**		**$182.10**		**$176.28**	**-$5.82**		**$186.44**		**$178.43**	**-$8.01**
45	**% Change**					**-1.0%**					**-3.8%**					**-3.2%**					**-4.3%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0031	$3.10	$0.0031	$3.10	
48	GS Disp (2016)	$0.0032	$3.20	$0.0034	$3.40		-$0.0008	-$0.80	$0.0034	$3.40		-$0.0004	-$0.40	$0.0034	$3.40		-$0.0003	-$0.30	$0.0034	$3.40	
49	Revised Subtotal		$160.43		$159.00			$160.93		$159.00			$160.75		$159.40			$167.79		$164.40	
50	HST		$20.86		$20.67			$20.92		$20.67			$20.90		$20.72			$21.81		$21.37	
51	OCEB																				
52	**GRAND TOTAL**		**$181.29**		**$179.67**	**-$1.62**		**$181.85**		**$179.67**	**-$2.18**		**$181.65**		**$180.12**	**-$1.53**		**$189.60**		**$185.77**	**-$3.83**
53	**% Change**					**-0.9%**					**-1.2%**					**-0.8%**					**-2.0%**

54	**Breakdown of Distibution**	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
55	Entegrus Only		$27.78		$25.28	-$2.50		$31.03		$25.28	-$5.75		$27.34		$25.28	-$2.06		$25.89		$25.28	-$0.61
56	**% Change**					**-7.1%**					**-14.4%**					**-5.4%**					**-1.4%**
57	Pass Through Costs		$7.56		$8.84	$1.28		$8.90		$8.84	-$0.06		$10.95		$9.24	-$1.71		$18.51		$11.14	-$7.37
58	**% Change**					**3.6%**					**-0.1%**					**-4.5%**					**-16.6%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - Residential

Line No.	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		1500		1500			1500		1500			1500		1500			1500		1500	
2	kW		0		0			0		0			0		0			0		0	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.0580		1.0431	
4	kWh - Loss Adjusted		1564.2		1564.65			1591.2		1564.65			1599.3		1564.65			1587		1564.65	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$76.80	$0.080	$76.80		$0.080	$76.80	$0.080	$76.80		$0.080	$76.80	$0.080	$76.80		$0.080	$76.80	$0.080	$76.80	
7	Energy - Mid Peak	$0.122	$32.94	$0.122	$32.94		$0.122	$32.94	$0.122	$32.94		$0.122	$32.94	$0.122	$32.94		$0.122	$32.94	$0.122	$32.94	
8	Energy - On Peak	$0.161	$43.47	$0.161	$43.47		$0.161	$43.47	$0.161	$43.47		$0.161	$43.47	$0.161	$43.47		$0.161	$43.47	$0.161	$43.47	
9	**Subtotal**		**$153.21**		**$153.21**	**$0.00**		**$153.21**		**$153.21**	**$0.00**		**$153.21**		**$153.21**	**$0.00**		**$153.21**		**$153.21**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$18.98	$18.98	$18.98	$18.98		$14.43	$14.43	$18.98	$18.98		$13.44	$13.44	$18.98	$18.98		$12.52	$12.52	$18.98	$18.98	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00		$1.20	$1.20	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79	
17	Distribution Losses	$0.1021	$6.56	$0.1021	$6.60		$0.1021	$9.32	$0.1021	$6.60		$0.1021	$10.14	$0.1021	$6.60		$0.1021	$8.89	$0.1021	$6.60	
18	Distribution Volumetric Charge	$0.0088	$13.20	$0.0077	$11.55		$0.0146	$21.90	$0.0077	$11.55		$0.0127	$19.05	$0.0077	$11.55		$0.0126	$18.90	$0.0077	$11.55	
19	Low Voltage Rate	$0.0003	$0.45	$0.0017	$2.55		$0.0003	$0.45	$0.0017	$2.55		$0.0014	$2.10	$0.0017	$2.55		$0.0043	$6.45	$0.0017	$2.55	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0002	$0.30	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0001	$0.15	$0.0002	$0.30		$0.0002	$0.30	$0.0002	$0.30		$0.0000	$0.00	$0.0002	$0.30		$0.0000	$0.00	$0.0002	$0.30	
22	Rate Rider for Tax Change	-$0.0002	-$0.30	$0.0000	$0.00		-$0.0002	-$0.30	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0004	$0.60	$0.0004	$0.60		$0.0023	$3.45	$0.0023	$3.45	
24	Group One Deferral Disp (2015)	$0.0022	$3.30	$0.0000	$0.00		$0.0014	$2.10	$0.0000	$0.00		$0.0016	$2.40	$0.0000	$0.00		$0.0052	$7.80	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0015	$2.25		$0.0000	$0.00	$0.0015	$2.25		$0.0000	$0.00	$0.0015	$2.25		$0.0000	$0.00	$0.0015	$2.25	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25	
27	IFRS Disposition	$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40	
28	**Subtotal**		**$43.13**		**$41.87**	**-$1.25**		**$51.29**		**$41.87**	**-$9.41**		**$49.72**		**$42.47**	**-$7.25**		**$59.57**		**$45.32**	**-$14.24**
29	**% Change**					**-2.9%**					**-18.4%**					**-14.6%**					**-23.9%**
30	**DELIVERY**																				
31	RTSR Network	$0.0074	$11.58	$0.0070	$10.95		$0.0072	$11.46	$0.0070	$10.95		$0.0076	$12.15	$0.0070	$10.95		$0.0074	$11.82	$0.0070	$10.95	
32	RTSR Connection	$0.0053	$8.29	$0.0053	$8.29		$0.0051	$8.12	$0.0053	$8.29		$0.0056	$8.96	$0.0053	$8.29		$0.0038	$5.96	$0.0053	$8.29	
33	**Subtotal**		**$19.87**		**$19.25**	**-$0.62**		**$19.57**		**$19.25**	**-$0.33**		**$21.11**		**$19.25**	**-$1.87**		**$17.77**		**$19.25**	**$1.47**
34	**% Change**					**-3.1%**					**-1.7%**					**-8.8%**					**8.3%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$9.39	$0.0060	$9.39		$0.0060	$9.55	$0.0060	$9.39		$0.0060	$9.60	$0.0060	$9.39		$0.0060	$9.52	$0.0060	$9.39	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
39	**Subtotal**		**$9.64**		**$9.64**	**$0.00**		**$9.80**		**$9.64**	**-$0.16**		**$9.85**		**$9.64**	**-$0.21**		**$9.77**		**$9.64**	**-$0.13**
40	**% Change**					**0.0%**					**-1.6%**					**-2.1%**					**-1.4%**
41	**Subtotal of Bill**		**$225.84**		**$223.97**			**$233.86**		**$223.97**			**$233.89**		**$224.57**			**$240.32**		**$227.42**	
42	HST		$29.36		$29.12			$30.40		$29.12			$30.41		$29.19			$31.24		$29.56	
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$255.20**		**$253.08**	**-$2.11**		**$264.27**		**$253.08**	**-$11.18**		**$264.29**		**$253.76**	**-$10.53**		**$271.56**		**$256.98**	**-$14.58**
45	**% Change**					**-0.8%**					**-4.2%**					**-4.0%**					**-5.4%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0031	$4.65	$0.0031	$4.65	
48	GS Disp (2016)	$0.0032	$4.80	$0.0034	$5.10		-$0.0008	-$1.20	$0.0034	$5.10		-$0.0004	-$0.60	$0.0034	$5.10		-$0.0003	-$0.45	$0.0034	$5.10	
49	Revised Subtotal		$230.64		$229.07			$232.66		$229.07			$233.29		$229.67			$244.52		$237.17	
50	HST		$29.98		$29.78			$30.25		$29.78			$30.33		$29.86			$31.79		$30.83	
51	OCEB																				
52	**GRAND TOTAL**		**$260.62**		**$258.85**	**-$1.78**		**$262.91**		**$258.85**	**-$4.07**		**$263.62**		**$259.52**	**-$4.09**		**$276.31**		**$268.00**	**-$8.31**
53	**% Change**					**-0.7%**					**-1.5%**					**-1.6%**					**-3.0%**

54	**Breakdown of Distibution**	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
55	Entegrus Only		$32.18		$29.13	-$3.05		$38.33		$29.13	-$9.20		$33.69		$29.13	-$4.56		$32.19		$29.13	-$3.06
56	**% Change**					**-7.1%**					**-17.9%**					**-9.2%**					**-5.1%**
57	Pass Through Costs		$10.95		$12.74	$1.80		$12.96		$12.74	-$0.21		$16.03		$13.34	-$2.69		$27.38		$16.19	-$11.18
58	**% Change**					**4.2%**					**-0.4%**					**-5.4%**					**-18.8%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - Residential

Line No.	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		2000		2000			2000		2000			2000		2000			2000		2000	
2	kW		0		0			0		0			0		0			0		0	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.0580		1.0431	
4	kWh - Loss Adjusted		2085.6		2086.2			2121.6		2086.2			2132.4		2086.2			2116		2086.2	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$102.40	$0.080	$102.40		$0.080	$102.40	$0.080	$102.40		$0.080	$102.40	$0.080	$102.40		$0.080	$102.40	$0.080	$102.40	
7	Energy - Mid Peak	$0.122	$43.92	$0.122	$43.92		$0.122	$43.92	$0.122	$43.92		$0.122	$43.92	$0.122	$43.92		$0.122	$43.92	$0.122	$43.92	
8	Energy - On Peak	$0.161	$57.96	$0.161	$57.96		$0.161	$57.96	$0.161	$57.96		$0.161	$57.96	$0.161	$57.96		$0.161	$57.96	$0.161	$57.96	
9	**Subtotal**		**$204.28**		**$204.28**	**$0.00**		**$204.28**		**$204.28**	**$0.00**		**$204.28**		**$204.28**	**$0.00**		**$204.28**		**$204.28**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$18.98	$18.98	$18.98	$18.98		$14.43	$14.43	$18.98	$18.98		$13.44	$13.44	$18.98	$18.98		$12.52	$12.52	$18.98	$18.98	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00		$1.20	$1.20	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79	
17	Distribution Losses	$0.1021	$8.74	$0.1021	$8.80		$0.1021	$12.42	$0.1021	$8.80		$0.1021	$13.52	$0.1021	$8.80		$0.1021	$11.85	$0.1021	$8.80	
18	Distribution Volumetric Charge	$0.0088	$17.60	$0.0077	$15.40		$0.0146	$29.20	$0.0077	$15.40		$0.0127	$25.40	$0.0077	$15.40		$0.0126	$25.20	$0.0077	$15.40	
19	Low Voltage Rate	$0.0003	$0.60	$0.0017	$3.40		$0.0003	$0.60	$0.0017	$3.40		$0.0014	$2.80	$0.0017	$3.40		$0.0043	$8.60	$0.0017	$3.40	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0002	$0.40	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0001	$0.20	$0.0002	$0.40		$0.0002	$0.40	$0.0002	$0.40		$0.0000	$0.00	$0.0002	$0.40		$0.0000	$0.00	$0.0002	$0.40	
22	Rate Rider for Tax Change	-$0.0002	-$0.40	$0.0000	$0.00		-$0.0002	-$0.40	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0004	$0.80	$0.0004	$0.80		$0.0023	$4.60	$0.0023	$4.60	
24	Group One Deferral Disp (2015)	$0.0022	$4.40	$0.0000	$0.00		$0.0014	$2.80	$0.0000	$0.00		$0.0016	$3.20	$0.0000	$0.00		$0.0052	$10.40	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0015	$3.00		$0.0000	$0.00	$0.0015	$3.00		$0.0000	$0.00	$0.0015	$3.00		$0.0000	$0.00	$0.0015	$3.00	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25	
27	IFRS Disposition	$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40	
28	**Subtotal**		**$50.91**		**$49.62**	**-$1.29**		**$62.64**		**$49.62**	**-$13.02**		**$61.15**		**$50.42**	**-$10.73**		**$74.73**		**$54.22**	**-$20.50**
29	**% Change**					**-2.5%**					**-20.8%**					**-17.5%**					**-27.4%**
30	**DELIVERY**																				
31	RTSR Network	$0.0074	$15.43	$0.0070	$14.60		$0.0072	$15.28	$0.0070	$14.60		$0.0076	$16.21	$0.0070	$14.60		$0.0074	$15.75	$0.0070	$14.60	
32	RTSR Connection	$0.0053	$11.05	$0.0053	$11.06		$0.0051	$10.82	$0.0053	$11.06		$0.0056	$11.94	$0.0053	$11.06		$0.0038	$7.95	$0.0053	$11.06	
33	**Subtotal**		**$26.49**		**$25.66**	**-$0.83**		**$26.10**		**$25.66**	**-$0.44**		**$28.15**		**$25.66**	**-$2.49**		**$23.70**		**$25.66**	**$1.96**
34	**% Change**					**-3.1%**					**-1.7%**					**-8.8%**					**8.3%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$12.51	$0.0060	$12.52		$0.0060	$12.73	$0.0060	$12.52		$0.0060	$12.79	$0.0060	$12.52		$0.0060	$12.70	$0.0060	$12.52	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
39	**Subtotal**		**$12.76**		**$12.77**	**$0.00**		**$12.98**		**$12.77**	**-$0.21**		**$13.04**		**$12.77**	**-$0.28**		**$12.95**		**$12.77**	**-$0.18**
40	**% Change**					**0.0%**					**-1.6%**					**-2.1%**					**-1.4%**
41	**Subtotal of Bill**		**$294.44**		**$292.33**			**$306.00**		**$292.33**			**$306.63**		**$293.13**			**$315.65**		**$296.93**	
42	HST		$38.28		$38.00			$39.78		$38.00			$39.86		$38.11			$41.04		$38.60	
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$332.72**		**$330.34**	**-$2.39**		**$345.77**		**$330.34**	**-$15.44**		**$346.49**		**$331.24**	**-$15.25**		**$356.69**		**$335.53**	**-$21.16**
45	**% Change**					**-0.7%**					**-4.5%**					**-4.4%**					**-5.9%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0031	$6.20	$0.0031	$6.20	
48	GS Disp (2016)	$0.0032	$6.40	$0.0034	$6.80		-$0.0008	-$1.60	$0.0034	$6.80		-$0.0004	-$0.80	$0.0034	$6.80		-$0.0003	-$0.60	$0.0034	$6.80	
49	Revised Subtotal		$300.84		$299.13			$304.40		$299.13			$305.83		$299.93			$321.25		$309.93	
50	HST		$39.11		$38.89			$39.57		$38.89			$39.76		$38.99			$41.76		$40.29	
51	OCEB																				
52	**GRAND TOTAL**		**$339.95**		**$338.02**	**-$1.93**		**$343.97**		**$338.02**	**-$5.95**		**$345.58**		**$338.92**	**-$6.66**		**$363.02**		**$350.22**	**-$12.79**
53	**% Change**					**-0.6%**					**-1.7%**					**-1.9%**					**-3.5%**

54	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**
55	Entegrus Only		$36.58		$32.98	-$3.60		$45.63		$32.98	-$12.65		$40.04		$32.98	-$7.06		$38.49		$32.98	-$5.51
56	**% Change**					**-7.1%**					**-20.2%**					**-11.5%**					**-7.4%**
57	Pass Through Costs		$14.33		$16.64	$2.31		$17.01		$16.64	-$0.37		$21.11		$17.44	-$3.67		$36.24		$21.24	-$14.99
58	**% Change**					**4.5%**					**-0.6%**					**-6.0%**					**-20.1%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - Residential

Line No.	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		236		236			236		236			236		236			236		236	
2	kW		0		0			0		0			0		0			0		0	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.0580		1.0431	
4	kWh - Loss Adjusted		246.1008		246.1716			250.3488		246.1716			251.6232		246.1716			249.688		246.1716	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$12.08	$0.080	$12.08		$0.080	$12.08	$0.080	$12.08		$0.080	$12.08	$0.080	$12.08		$0.080	$12.08	$0.080	$12.08	
7	Energy - Mid Peak	$0.122	$5.18	$0.122	$5.18		$0.122	$5.18	$0.122	$5.18		$0.122	$5.18	$0.122	$5.18		$0.122	$5.18	$0.122	$5.18	
8	Energy - On Peak	$0.161	$6.84	$0.161	$6.84		$0.161	$6.84	$0.161	$6.84		$0.161	$6.84	$0.161	$6.84		$0.161	$6.84	$0.161	$6.84	
9	**Subtotal**		**$24.11**		**$24.11**	**$0.00**		**$24.11**		**$24.11**	**$0.00**		**$24.11**		**$24.11**	**$0.00**		**$24.11**		**$24.11**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$18.98	$18.98	$18.98	$18.98		$14.43	$14.43	$18.98	$18.98		$13.44	$13.44	$18.98	$18.98		$12.52	$12.52	$18.98	$18.98	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00		$1.20	$1.20	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79	
17	Distribution Losses	$0.1021	$1.03	$0.1021	$1.04		$0.1021	$1.47	$0.1021	$1.04		$0.1021	$1.60	$0.1021	$1.04		$0.1021	$1.40	$0.1021	$1.04	
18	Distribution Volumetric Charge	$0.0088	$2.08	$0.0077	$1.82		$0.0146	$3.45	$0.0077	$1.82		$0.0127	$3.00	$0.0077	$1.82		$0.0126	$2.97	$0.0077	$1.82	
19	Low Voltage Rate	$0.0003	$0.07	$0.0017	$0.40		$0.0003	$0.07	$0.0017	$0.40		$0.0014	$0.33	$0.0017	$0.40		$0.0043	$1.01	$0.0017	$0.40	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0002	$0.05	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0001	$0.02	$0.0002	$0.05		$0.0002	$0.05	$0.0002	$0.05		$0.0000	$0.00	$0.0002	$0.05		$0.0000	$0.00	$0.0002	$0.05	
22	Rate Rider for Tax Change	-$0.0002	-$0.05	$0.0000	$0.00		-$0.0002	-$0.05	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0004	$0.09	$0.0004	$0.09		$0.0023	$0.54	$0.0023	$0.54	
24	Group One Deferral Disp (2015)	$0.0022	$0.52	$0.0000	$0.00		$0.0014	$0.33	$0.0000	$0.00		$0.0016	$0.38	$0.0000	$0.00		$0.0052	$1.23	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0015	$0.35		$0.0000	$0.00	$0.0015	$0.35		$0.0000	$0.00	$0.0015	$0.35		$0.0000	$0.00	$0.0015	$0.35	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25		$0.0000	$0.00	$0.2500	$0.25	
27	IFRS Disposition	$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40		$0.0000	$0.00	-$1.4000	-$1.40	
28	**Subtotal**		**$23.44**		**$22.28**	**-$1.17**		**$22.58**		**$22.28**	**-$0.30**		**$20.83**		**$22.37**	**$1.55**		**$21.24**		**$22.82**	**$1.58**
29	**% Change**					**-5.0%**					**-1.3%**					**7.4%**					**7.5%**
30	**DELIVERY**																				
31	RTSR Network	$0.0074	$1.82	$0.0070	$1.72		$0.0072	$1.80	$0.0070	$1.72		$0.0076	$1.91	$0.0070	$1.72		$0.0074	$1.86	$0.0070	$1.72	
32	RTSR Connection	$0.0053	$1.30	$0.0053	$1.30		$0.0051	$1.28	$0.0053	$1.30		$0.0056	$1.41	$0.0053	$1.30		$0.0038	$0.94	$0.0053	$1.30	
33	**Subtotal**		**$3.13**		**$3.03**	**-$0.10**		**$3.08**		**$3.03**	**-$0.05**		**$3.32**		**$3.03**	**-$0.29**		**$2.80**		**$3.03**	**$0.23**
34	**% Change**					**-3.1%**					**-1.7%**					**-8.8%**					**8.3%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$1.48	$0.0060	$1.48		$0.0060	$1.50	$0.0060	$1.48		$0.0060	$1.51	$0.0060	$1.48		$0.0060	$1.50	$0.0060	$1.48	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
39	**Subtotal**		**$1.73**		**$1.73**	**$0.00**		**$1.75**		**$1.73**	**-$0.03**		**$1.76**		**$1.73**	**-$0.03**		**$1.75**		**$1.73**	**-$0.02**
40	**% Change**					**0.0%**					**-1.4%**					**-1.9%**					**-1.2%**
41	**Subtotal of Bill**		**$52.40**		**$51.14**			**$51.52**		**$51.14**			**$50.01**		**$51.23**			**$49.89**		**$51.68**	
42	HST		$6.81		$6.65			$6.70		$6.65			$6.50		$6.66			$6.49		$6.72	
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$59.21**		**$57.79**	**-$1.43**		**$58.21**		**$57.79**	**-$0.43**		**$56.51**		**$57.89**	**$1.38**		**$56.37**		**$58.40**	**$2.03**
45	**% Change**					**-2.4%**					**-0.7%**					**2.4%**					**3.6%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0031	$0.73	$0.0031	$0.73	
48	GS Disp (2016)	$0.0032	$0.76	$0.0034	$0.80		-$0.0008	-$0.19	$0.0034	$0.80		-$0.0004	-$0.09	$0.0034	$0.80		-$0.0003	-$0.07	$0.0034	$0.80	
49	Revised Subtotal		$53.16		$51.94			$51.33		$51.94			$49.92		$52.04			$50.55		$53.22	
50	HST		$6.91		$6.75			$6.67		$6.75			$6.49		$6.76			$6.57		$6.92	
51	OCEB																				
52	**GRAND TOTAL**		**$60.07**		**$58.69**	**-$1.37**		**$58.00**		**$58.69**	**$0.69**		**$56.41**		**$58.80**	**$2.39**		**$57.12**		**$60.13**	**$3.02**
53	**% Change**					**-2.3%**					**1.2%**					**4.2%**					**5.3%**

54	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**
55	Entegrus Only		$21.06		$19.40	-$1.66		$19.88		$19.40	-$0.48		$17.64		$19.40	$1.76		$16.26		$19.40	$3.13
56	**% Change**					**-7.1%**					**-2.1%**					**8.5%**					**14.8%**
57	Pass Through Costs		$2.39		$2.88	$0.49		$2.70		$2.88	$0.18		$3.19		$2.98	-$0.21		$4.97		$3.42	-$1.55
58	**% Change**					**2.1%**					**0.8%**					**-1.0%**					**-7.3%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - General Service < 50 kW

Line No.	Consumption	Type	2015 Final Rates by Rate Zone	2016 Proposed Rates Combined	$ Increase (Decrease)	% Increase (Decrease)	2015 Final Rates by Rate Zone	2016 Proposed Rates Combined	$ Increase (Decrease)	% Increase (Decrease)	2015 Final Rates by Rate Zone	2016 Proposed Rates Combined	$ Increase (Decrease)	% Increase (Decrease)	2015 Final Rates by Rate Zone	2016 Proposed Rates Combined	$ Increase (Decrease)	% Increase (Decrease)
1	Rate Zone		CK				SMP				Dutton				Newbury			
2	2,000 kWh (Typical)	RPP	$380.79	$361.28	-$19.52	-5.13%	$352.31	$361.28	$8.96	2.54%	$365.83	$362.18	-$3.65	-1.00%	$387.26	$366.47	-$20.79	-5.37%
3	1,000 kWh	RPP	$209.21	$196.51	-$12.69	-6.07%	$187.51	$196.51	$9.00	4.80%	$198.09	$196.97	-$1.12	-0.57%	$206.12	$199.11	-$7.01	-3.40%
4	5,000 kWh	RPP	$870.25	$842.27	-$27.98	-3.21%	$822.53	$842.27	$19.74	2.40%	$851.68	$844.53	-$7.15	-0.84%	$916.80	$855.26	-$61.54	-6.71%
5	10,000 kWh	RPP	$1,696.55	$1,649.46	-$47.08	-2.78%	$1,616.29	$1,649.46	$33.17	2.05%	$1,668.67	$1,653.98	-$14.69	-0.88%	$1,805.15	$1,675.45	-$129.70	-7.18%
6	15,000 kWh	RPP	$2,522.85	$2,456.66	-$66.19	-2.62%	$2,410.06	$2,456.66	$46.60	1.93%	$2,485.66	$2,463.44	-$22.22	-0.89%	$2,693.50	$2,495.64	-$197.86	-7.35%
7	2,000 kWh (Typical)	Non-RPP	$391.42	$369.19	-$22.23	-5.68%	$350.50	$369.19	$18.68	5.33%	$383.68	$388.85	$5.17	1.35%	$393.59	$381.39	-$12.20	-3.10%
8	1,000 kWh	Non-RPP	$214.52	$200.47	-$14.05	-6.55%	$186.61	$200.47	$13.86	7.43%	$197.64	$200.92	$3.28	1.66%	$209.29	$206.57	-$2.72	-1.30%
9	5,000 kWh	Non-RPP	$896.80	$862.04	-$34.76	-3.88%	$818.01	$862.04	$44.04	5.38%	$849.42	$864.30	$14.88	1.75%	$932.62	$892.55	-$40.07	-4.30%
10	10,000 kWh	Non-RPP	$1,749.66	$1,689.01	-$60.64	-3.47%	$1,607.25	$1,689.01	$81.76	5.09%	$1,664.15	$1,693.53	$29.38	1.77%	$1,836.79	$1,750.03	-$86.76	-4.72%
11	15,000 kWh	Non-RPP	$2,602.51	$2,515.98	-$86.53	-3.32%	$2,396.50	$2,515.98	$119.48	4.99%	$2,478.88	$2,522.76	$43.89	1.77%	$2,740.96	$2,607.51	-$133.45	-4.87%

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis -General Service < 50 kW

Line	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
No.		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		2000		2000			2000		2000			2000		2000			2000		2000	
2	kW		0		0			0		0			0		0			0		0	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.0580		1.0431	
4	kWh - Loss Adjusted		2085.6		2086.2			2121.6		2086.2			2132.4		2086.2			2116		2086.2	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$102.40	$0.080	$102.40		$0.080	$102.40	$0.080	$102.40		$0.080	$102.40	$0.080	$102.40		$0.080	$102.40	$0.080	$102.40	
7	Energy - Mid Peak	$0.122	$43.92	$0.122	$43.92		$0.122	$43.92	$0.122	$43.92		$0.122	$43.92	$0.122	$43.92		$0.122	$43.92	$0.122	$43.92	
8	Energy - On Peak	$0.161	$57.96	$0.161	$57.96		$0.161	$57.96	$0.161	$57.96		$0.161	$57.96	$0.161	$57.96		$0.161	$57.96	$0.161	$57.96	
9	**Subtotal**		**$204.28**		**$204.28**	**$0.00**		**$204.28**		**$204.28**	**$0.00**		**$204.28**		**$204.28**	**$0.00**		**$204.28**		**$204.28**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$34.84	$34.84	$30.00	$30.00		$19.06	$19.06	$30.00	$30.00		$27.45	$27.45	$30.00	$30.00		$22.91	$22.91	$30.00	$30.00	
13	Historical Smart Meter	$3.01	$3.01	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00		$2.21	$2.21	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$4.12	$4.12	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$5.60	$5.60	$2.94	$2.94		$5.35	$5.35	$2.94	$2.94		$3.84	$3.84	$2.94	$2.94		$3.07	$3.07	$2.94	$2.94	
16	SME Charge	$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79	
17	Distribution Losses	$0.1021	$8.74	$0.1021	$8.80		$0.1021	$12.42	$0.1021	$8.80		$0.1021	$13.52	$0.1021	$8.80		$0.1021	$11.85	$0.1021	$8.80	
18	Distribution Volumetric Charge	$0.0118	$23.60	$0.0099	$19.80		$0.0051	$10.20	$0.0099	$19.80		$0.0061	$12.20	$0.0099	$19.80		$0.0114	$22.80	$0.0099	$19.80	
19	Low Voltage Rate	$0.0003	$0.60	$0.0015	$3.00		$0.0002	$0.40	$0.0015	$3.00		$0.0013	$2.60	$0.0015	$3.00		$0.0056	$11.20	$0.0015	$3.00	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0002	$0.40	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0006	$1.20	$0.0007	$1.40		$0.0002	$0.40	$0.0007	$1.40		$0.0000	$0.00	$0.0007	$1.40		$0.0000	$0.00	$0.0007	$1.40	
22	Rate Rider for Tax Change	-$0.0001	-$0.20	$0.0000	$0.00		-$0.0001	-$0.20	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0004	$0.80	$0.0004	$0.80		$0.0023	$4.60	$0.0023	$4.60	
24	Group One Deferral Disp (2015)	$0.0022	$4.40	$0.0000	$0.00		$0.0014	$2.80	$0.0000	$0.00		$0.0016	$3.20	$0.0000	$0.00		$0.0059	$11.80	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0015	$3.00		$0.0000	$0.00	$0.0015	$3.00		$0.0000	$0.00	$0.0015	$3.00		$0.0000	$0.00	$0.0015	$3.00	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.0004	$0.80		$0.0000	$0.00	$0.0004	$0.80		$0.0000	$0.00	$0.0004	$0.80		$0.0000	$0.00	$0.0004	$0.80	
27	IFRS Disposition	$0.0000	$0.00	-$0.0022	-$4.40		$0.0000	$0.00	-$0.0022	-$4.40		$0.0000	$0.00	-$0.0022	-$4.40		$0.0000	$0.00	-$0.0022	-$4.40	
28	**Subtotal**		**$82.58**		**$66.13**	**-$16.45**		**$56.97**		**$66.13**	**$9.16**		**$66.61**		**$66.93**	**$0.32**		**$90.25**		**$70.73**	**-$19.51**
29	**% Change**					**-19.9%**					**16.1%**					**0.5%**					**-21.6%**
30	**DELIVERY**																				
31	RTSR Network	$0.0065	$13.56	$0.0061	$12.73		$0.0065	$13.79	$0.0061	$12.73		$0.0071	$15.14	$0.0061	$12.73		$0.0068	$14.43	$0.0061	$12.73	
32	RTSR Connection	$0.0047	$9.80	$0.0047	$9.81		$0.0046	$9.76	$0.0047	$9.81		$0.0050	$10.66	$0.0047	$9.81		$0.0032	$6.81	$0.0047	$9.81	
33	**Subtotal**		**$23.36**		**$22.53**	**-$0.83**		**$23.55**		**$22.53**	**-$1.02**		**$25.80**		**$22.53**	**-$3.27**		**$21.24**		**$22.53**	**$1.30**
34	**% Change**					**-3.5%**					**-4.3%**					**-12.7%**					**6.1%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$12.51	$0.0060	$12.52		$0.0060	$12.73	$0.0060	$12.52		$0.0060	$12.79	$0.0060	$12.52		$0.0060	$12.70	$0.0060	$12.52	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0070	$14.00	$0.0070	$14.00		$0.0070	$14.00	$0.0070	$14.00		$0.0070	$14.00	$0.0070	$14.00		$0.0070	$14.00	$0.0070	$14.00	
39	**Subtotal**		**$26.76**		**$26.77**	**$0.00**		**$26.98**		**$26.77**	**-$0.21**		**$27.04**		**$26.77**	**-$0.28**		**$26.95**		**$26.77**	**-$0.18**
40	**% Change**					**0.0%**					**-0.8%**					**-1.0%**					**-0.7%**
41	**Subtotal of Bill**		**$336.99**		**$319.71**			**$311.78**		**$319.71**			**$323.74**		**$320.51**			**$342.71**		**$324.31**	
42	HST		$43.81		$41.56			$40.53		$41.56			$42.09		$41.67			$44.55		$42.16	
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$380.79**		**$361.28**	**-$19.52**		**$352.31**		**$361.28**	**$8.96**		**$365.83**		**$362.18**	**-$3.65**		**$387.26**		**$366.47**	**-$20.79**
45	**% Change**					**-5.1%**					**2.5%**					**-1.0%**					**-5.4%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0083	$16.60	$0.0083	$16.60		$0.0031	$6.20	$0.0031	$6.20	
48	GS Disp (2016)	$0.0047	$9.40	$0.0035	$7.00		-$0.0008	-$1.60	$0.0035	$7.00		-$0.0004	-$0.80	$0.0035	$7.00		-$0.0003	-$0.60	$0.0035	$7.00	
49	Revised Subtotal		$346.39		$326.71			$310.18		$326.71			$339.54		$344.11			$348.31		$337.51	
50	HST		$45.03		$42.47			$40.32		$42.47			$44.14		$44.73			$45.28		$43.88	
51	OCEB																				
52	**GRAND TOTAL**		**$391.42**		**$369.19**	**-$22.23**		**$350.50**		**$369.19**	**$18.68**		**$383.68**		**$388.85**	**$5.17**		**$393.59**		**$381.39**	**-$12.20**
53	**% Change**					**-5.7%**					**5.3%**					**1.3%**					**-3.1%**

54	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**
55	Entegrus Only		$67.05		$48.34	-$18.71		$39.96		$48.34	$8.38		$45.70		$48.34	$2.64		$50.01		$48.34	-$1.67
56	**% Change**					**-22.7%**					**14.7%**					**4.0%**					**-1.9%**
57	Pass Through Costs		$15.53		$17.79	$2.26		$17.01		$17.79	$0.78		$20.91		$18.59	-$2.32		$40.24		$22.39	-$17.84
58	**% Change**					**2.7%**					**1.4%**					**-3.5%**					**-19.8%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis -General Service < 50 kW

Line	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
No.		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		1000		1000			1000		1000			1000		1000			1000		1000	
2	kW		0		0			0		0			0		0			0		0	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.0580		1.0431	
4	kWh - Loss Adjusted		1042.8		1043.1			1060.8		1043.1			1066.2		1043.1			1058		1043.1	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$51.20	$0.080	$51.20		$0.080	$51.20	$0.080	$51.20		$0.080	$51.20	$0.080	$51.20		$0.080	$51.20	$0.080	$51.20	
7	Energy - Mid Peak	$0.122	$21.96	$0.122	$21.96		$0.122	$21.96	$0.122	$21.96		$0.122	$21.96	$0.122	$21.96		$0.122	$21.96	$0.122	$21.96	
8	Energy - On Peak	$0.161	$28.98	$0.161	$28.98		$0.161	$28.98	$0.161	$28.98		$0.161	$28.98	$0.161	$28.98		$0.161	$28.98	$0.161	$28.98	
9	**Subtotal**		**$102.14**		**$102.14**	**$0.00**		**$102.14**		**$102.14**	**$0.00**		**$102.14**		**$102.14**	**$0.00**		**$102.14**		**$102.14**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$34.84	$34.84	$30.00	$30.00		$19.06	$19.06	$30.00	$30.00		$27.45	$27.45	$30.00	$30.00		$22.91	$22.91	$30.00	$30.00	
13	Historical Smart Meter	$3.01	$3.01	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00		$2.21	$2.21	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$4.12	$4.12	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79	
17	Distribution Losses	$0.1021	$4.37	$0.1021	$4.40		$0.1021	$6.21	$0.1021	$4.40		$0.1021	$6.76	$0.1021	$4.40		$0.1021	$5.92	$0.1021	$4.40	
18	Distribution Volumetric Charge	$0.0118	$11.80	$0.0099	$9.90		$0.0051	$5.10	$0.0099	$9.90		$0.0061	$6.10	$0.0099	$9.90		$0.0114	$11.40	$0.0099	$9.90	
19	Low Voltage Rate	$0.0003	$0.30	$0.0015	$1.50		$0.0002	$0.20	$0.0015	$1.50		$0.0013	$1.30	$0.0015	$1.50		$0.0056	$5.60	$0.0015	$1.50	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0002	$0.20	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0006	$0.60	$0.0007	$0.70		$0.0002	$0.20	$0.0007	$0.70		$0.0000	$0.00	$0.0007	$0.70		$0.0000	$0.00	$0.0007	$0.70	
22	Rate Rider for Tax Change	-$0.0001	-$0.10	$0.0000	$0.00		-$0.0001	-$0.10	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0004	$0.40	$0.0004	$0.40		$0.0023	$2.30	$0.0023	$2.30	
24	Group One Deferral Disp (2015)	$0.0022	$2.20	$0.0000	$0.00		$0.0014	$1.40	$0.0000	$0.00		$0.0016	$1.60	$0.0000	$0.00		$0.0059	$5.90	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0015	$1.50		$0.0000	$0.00	$0.0015	$1.50		$0.0000	$0.00	$0.0015	$1.50		$0.0000	$0.00	$0.0015	$1.50	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.0004	$0.40		$0.0000	$0.00	$0.0004	$0.40		$0.0000	$0.00	$0.0004	$0.40		$0.0000	$0.00	$0.0004	$0.40	
27	IFRS Disposition	$0.0000	$0.00	-$0.0022	-$2.20		$0.0000	$0.00	-$0.0022	-$2.20		$0.0000	$0.00	-$0.0022	-$2.20		$0.0000	$0.00	-$0.0022	-$2.20	
28	**Subtotal**		**$57.81**		**$46.99**	**-$10.82**		**$38.41**		**$46.99**	**$8.58**		**$46.61**		**$47.39**	**$0.78**		**$56.05**		**$49.29**	**-$6.76**
29	**% Change**					**-18.7%**					**22.3%**					**1.7%**					**-12.1%**
30	**DELIVERY**																				
31	RTSR Network	$0.0065	$6.78	$0.0061	$6.36		$0.0065	$6.90	$0.0061	$6.36		$0.0071	$7.57	$0.0061	$6.36		$0.0068	$7.21	$0.0061	$6.36	
32	RTSR Connection	$0.0047	$4.90	$0.0047	$4.90		$0.0046	$4.88	$0.0047	$4.90		$0.0050	$5.33	$0.0047	$4.90		$0.0032	$3.41	$0.0047	$4.90	
33	**Subtotal**		**$11.68**		**$11.27**	**-$0.41**		**$11.77**		**$11.27**	**-$0.51**		**$12.90**		**$11.27**	**-$1.64**		**$10.62**		**$11.27**	**$0.65**
34	**% Change**					**-3.5%**					**-4.3%**					**-12.7%**					**6.1%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$6.26	$0.0060	$6.26		$0.0060	$6.36	$0.0060	$6.26		$0.0060	$6.40	$0.0060	$6.26		$0.0060	$6.35	$0.0060	$6.26	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0070	$7.00	$0.0070	$7.00		$0.0070	$7.00	$0.0070	$7.00		$0.0070	$7.00	$0.0070	$7.00		$0.0070	$7.00	$0.0070	$7.00	
39	**Subtotal**		**$13.51**		**$13.51**	**$0.00**		**$13.61**		**$13.51**	**-$0.11**		**$13.65**		**$13.51**	**-$0.14**		**$13.60**		**$13.51**	**-$0.09**
40	**% Change**					**0.0%**					**-0.8%**					**-1.0%**					**-0.7%**
41	**Subtotal of Bill**		**$185.14**		**$173.91**			**$165.94**		**$173.91**			**$175.30**		**$174.31**			**$182.41**		**$176.21**	
42	HST		$24.07		$22.61			$21.57		$22.61			$22.79		$22.66			$23.71		$22.91	
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$209.21**		**$196.51**	**-$12.69**		**$187.51**		**$196.51**	**$9.00**		**$198.09**		**$196.97**	**-$1.12**		**$206.12**		**$199.11**	**-$7.01**
45	**% Change**					**-6.1%**					**4.8%**					**-0.6%**					**-3.4%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0031	$3.10	$0.0031	$3.10	
48	GS Disp (2016)	$0.0047	$4.70	$0.0035	$3.50		-$0.0008	-$0.80	$0.0035	$3.50		-$0.0004	-$0.40	$0.0035	$3.50		-$0.0003	-$0.30	$0.0035	$3.50	
49	Revised Subtotal		$189.84		$177.41			$165.14		$177.41			$174.90		$177.81			$185.21		$182.81	
50	HST		$24.68		$23.06			$21.47		$23.06			$22.74		$23.11			$24.08		$23.76	
51	OCEB																				
52	**GRAND TOTAL**		**$214.52**		**$200.47**	**-$14.05**		**$186.61**		**$200.47**	**$13.86**		**$197.64**		**$200.92**	**$3.28**		**$209.29**		**$206.57**	**-$2.72**
53	**% Change**					**-6.5%**					**7.4%**					**1.7%**					**-1.3%**

54	**Breakdown of Distibution**	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
55	Entegrus Only		$49.65		$37.70	-$11.95		$29.51		$37.70	$8.19		$35.76		$37.70	$1.94		$35.54		$37.70	$2.16
56	**% Change**					**-20.7%**					**21.3%**					**4.2%**					**3.9%**
57	Pass Through Costs		$8.16		$9.29	$1.13		$8.90		$9.29	$0.39		$10.85		$9.69	-$1.16		$20.51		$11.59	-$8.92
58	**% Change**					**2.0%**					**1.0%**					**-2.5%**					**-15.9%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis -General Service < 50 kW

Line	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
No.		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		5000		5000			5000		5000			5000		5000			5000		5000	
2	kW		0		0			0		0			0		0			0		0	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.0580		1.0431	
4	kWh - Loss Adjusted		5214		5215.5			5304		5215.5			5331		5215.5			5290		5215.5	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$256.00	$0.080	$256.00		$0.080	$256.00	$0.080	$256.00		$0.080	$256.00	$0.080	$256.00		$0.080	$256.00	$0.080	$256.00	
7	Energy - Mid Peak	$0.122	$109.80	$0.122	$109.80		$0.122	$109.80	$0.122	$109.80		$0.122	$109.80	$0.122	$109.80		$0.122	$109.80	$0.122	$109.80	
8	Energy - On Peak	$0.161	$144.90	$0.161	$144.90		$0.161	$144.90	$0.161	$144.90		$0.161	$144.90	$0.161	$144.90		$0.161	$144.90	$0.161	$144.90	
9	**Subtotal**		**$510.70**		**$510.70**	**$0.00**		**$510.70**		**$510.70**	**$0.00**		**$510.70**		**$510.70**	**$0.00**		**$510.70**		**$510.70**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$34.84	$34.84	$30.00	$30.00		$19.06	$19.06	$30.00	$30.00		$27.45	$27.45	$30.00	$30.00		$22.91	$22.91	$30.00	$30.00	
13	Historical Smart Meter	$3.01	$3.01	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00		$2.21	$2.21	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$4.12	$4.12	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79	
17	Distribution Losses	$0.1021	$21.86	$0.1021	$22.01		$0.1021	$31.05	$0.1021	$22.01		$0.1021	$33.81	$0.1021	$22.01		$0.1021	$29.62	$0.1021	$22.01	
18	Distribution Volumetric Charge	$0.0118	$59.00	$0.0099	$49.50		$0.0051	$25.50	$0.0099	$49.50		$0.0061	$30.50	$0.0099	$49.50		$0.0114	$57.00	$0.0099	$49.50	
19	Low Voltage Rate	$0.0003	$1.50	$0.0015	$7.50		$0.0002	$1.00	$0.0015	$7.50		$0.0013	$6.50	$0.0015	$7.50		$0.0056	$28.00	$0.0015	$7.50	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0002	$1.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0006	$3.00	$0.0007	$3.50		$0.0002	$1.00	$0.0007	$3.50		$0.0000	$0.00	$0.0007	$3.50		$0.0000	$0.00	$0.0007	$3.50	
22	Rate Rider for Tax Change	-$0.0001	-$0.50	$0.0000	$0.00		-$0.0001	-$0.50	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0004	$2.00	$0.0004	$2.00		$0.0023	$11.50	$0.0023	$11.50	
24	Group One Deferral Disp (2015)	$0.0022	$11.00	$0.0000	$0.00		$0.0014	$7.00	$0.0000	$0.00		$0.0016	$8.00	$0.0000	$0.00		$0.0059	$29.50	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0015	$7.50		$0.0000	$0.00	$0.0015	$7.50		$0.0000	$0.00	$0.0015	$7.50		$0.0000	$0.00	$0.0015	$7.50	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.0004	$2.00		$0.0000	$0.00	$0.0004	$2.00		$0.0000	$0.00	$0.0004	$2.00		$0.0000	$0.00	$0.0004	$2.00	
27	IFRS Disposition	$0.0000	$0.00	-$0.0022	-$11.00		$0.0000	$0.00	-$0.0022	-$11.00		$0.0000	$0.00	-$0.0022	-$11.00		$0.0000	$0.00	-$0.0022	-$11.00	
28	**Subtotal**		**$134.50**		**$111.80**	**-$22.70**		**$91.25**		**$111.80**	**$20.55**		**$111.26**		**$113.80**	**$2.54**		**$180.55**		**$123.30**	**-$57.25**
29	**% Change**					**-16.9%**					**22.5%**					**2.3%**					**-31.7%**
30	**DELIVERY**																				
31	RTSR Network	$0.0065	$33.89	$0.0061	$31.81		$0.0065	$34.48	$0.0061	$31.81		$0.0071	$37.85	$0.0061	$31.81		$0.0068	$36.06	$0.0061	$31.81	
32	RTSR Connection	$0.0047	$24.51	$0.0047	$24.51		$0.0046	$24.40	$0.0047	$24.51		$0.0050	$26.66	$0.0047	$24.51		$0.0032	$17.03	$0.0047	$24.51	
33	**Subtotal**		**$58.40**		**$56.33**	**-$2.07**		**$58.87**		**$56.33**	**-$2.55**		**$64.51**		**$56.33**	**-$8.18**		**$53.09**		**$56.33**	**$3.24**
34	**% Change**					**-3.5%**					**-4.3%**					**-12.7%**					**6.1%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$31.28	$0.0060	$31.29		$0.0060	$31.82	$0.0060	$31.29		$0.0060	$31.99	$0.0060	$31.29		$0.0060	$31.74	$0.0060	$31.29	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0070	$35.00	$0.0070	$35.00		$0.0070	$35.00	$0.0070	$35.00		$0.0070	$35.00	$0.0070	$35.00		$0.0070	$35.00	$0.0070	$35.00	
39	**Subtotal**		**$66.53**		**$66.54**	**$0.01**		**$67.07**		**$66.54**	**-$0.53**		**$67.24**		**$66.54**	**-$0.69**		**$66.99**		**$66.54**	**-$0.45**
40	**% Change**					**0.0%**					**-0.8%**					**-1.0%**					**-0.7%**
41	**Subtotal of Bill**		**$770.13**		**$745.37**			**$727.90**		**$745.37**			**$753.70**		**$747.37**			**$811.33**		**$756.87**	
42	HST		$100.12		$96.90			$94.63		$96.90			$97.98		$97.16			$105.47		$98.39	
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$870.25**		**$842.27**	**-$27.98**		**$822.53**		**$842.27**	**$19.74**		**$851.68**		**$844.53**	**-$7.15**		**$916.80**		**$855.26**	**-$61.54**
45	**% Change**					**-3.2%**					**2.4%**					**-0.8%**					**-6.7%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0031	$15.50	$0.0031	$15.50	
48	GS Disp (2016)	$0.0047	$23.50	$0.0035	$17.50		-$0.0008	-$4.00	$0.0035	$17.50		-$0.0004	-$2.00	$0.0035	$17.50		-$0.0003	-$1.50	$0.0035	$17.50	
49	Revised Subtotal		$793.63		$762.87			$723.90		$762.87			$751.70		$764.87			$825.33		$789.87	
50	HST		$103.17		$99.17			$94.11		$99.17			$97.72		$99.43			$107.29		$102.68	
51	OCEB																				
52	**GRAND TOTAL**		**$896.80**		**$862.04**	**-$34.76**		**$818.01**		**$862.04**	**$44.04**		**$849.42**		**$864.30**	**$14.88**		**$932.62**		**$892.55**	**-$40.07**
53	**% Change**					**-3.9%**					**5.4%**					**1.8%**					**-4.3%**

54	**Breakdown of Distibution**	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
55	Entegrus Only		$96.85		$68.50	-$28.35		$49.91		$68.50	$18.59		$60.16		$68.50	$8.34		$81.14		$68.50	-$12.64
56	**% Change**					**-21.1%**					**20.4%**					**7.5%**					**-7.0%**
57	Pass Through Costs		$37.65		$43.30	$5.65		$41.34		$43.30	$1.96		$51.10		$45.30	-$5.80		$99.41		$54.80	-$44.61
58	**% Change**					**4.2%**					**2.1%**					**-5.2%**					**-24.7%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis -General Service < 50 kW

Line	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
No.		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		10000		10000			10000		10000			10000		10000			10000		10000	
2	kW		0		0			0		0			0		0			0		0	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.0580		1.0431	
4	kWh - Loss Adjusted		10428		10431			10608		10431			10662		10431			10580		10431	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$512.00	$0.080	$512.00		$0.080	$512.00	$0.080	$512.00		$0.080	$512.00	$0.080	$512.00		$0.080	$512.00	$0.080	$512.00	
7	Energy - Mid Peak	$0.122	$219.60	$0.122	$219.60		$0.122	$219.60	$0.122	$219.60		$0.122	$219.60	$0.122	$219.60		$0.122	$219.60	$0.122	$219.60	
8	Energy - On Peak	$0.161	$289.80	$0.161	$289.80		$0.161	$289.80	$0.161	$289.80		$0.161	$289.80	$0.161	$289.80		$0.161	$289.80	$0.161	$289.80	
9	**Subtotal**		**$1,021.40**		**$1,021.40**	**$0.00**		**$1,021.40**		**$1,021.40**	**$0.00**		**$1,021.40**		**$1,021.40**	**$0.00**		**$1,021.40**		**$1,021.40**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$34.84	$34.84	$30.00	$30.00		$19.06	$19.06	$30.00	$30.00		$27.45	$27.45	$30.00	$30.00		$22.91	$22.91	$30.00	$30.00	
13	Historical Smart Meter	$3.01	$3.01	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00		$2.21	$2.21	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$4.12	$4.12	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79	
17	Distribution Losses	$0.1021	$43.72	$0.1021	$44.02		$0.1021	$62.10	$0.1021	$44.02		$0.1021	$67.62	$0.1021	$44.02		$0.1021	$59.24	$0.1021	$44.02	
18	Distribution Volumetric Charge	$0.0118	$118.00	$0.0099	$99.00		$0.0051	$51.00	$0.0099	$99.00		$0.0061	$61.00	$0.0099	$99.00		$0.0114	$114.00	$0.0099	$99.00	
19	Low Voltage Rate	$0.0003	$3.00	$0.0015	$15.00		$0.0002	$2.00	$0.0015	$15.00		$0.0013	$13.00	$0.0015	$15.00		$0.0056	$56.00	$0.0015	$15.00	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0002	$2.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0006	$6.00	$0.0007	$7.00		$0.0002	$2.00	$0.0007	$7.00		$0.0000	$0.00	$0.0007	$7.00		$0.0000	$0.00	$0.0007	$7.00	
22	Rate Rider for Tax Change	-$0.0001	-$1.00	$0.0000	$0.00		-$0.0001	-$1.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0004	$4.00	$0.0004	$4.00		$0.0023	$23.00	$0.0023	$23.00	
24	Group One Deferral Disp (2015)	$0.0022	$22.00	$0.0000	$0.00		$0.0014	$14.00	$0.0000	$0.00		$0.0016	$16.00	$0.0000	$0.00		$0.0059	$59.00	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0015	$15.00		$0.0000	$0.00	$0.0015	$15.00		$0.0000	$0.00	$0.0015	$15.00		$0.0000	$0.00	$0.0015	$15.00	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.0004	$4.00		$0.0000	$0.00	$0.0004	$4.00		$0.0000	$0.00	$0.0004	$4.00		$0.0000	$0.00	$0.0004	$4.00	
27	IFRS Disposition	$0.0000	$0.00	-$0.0022	-$22.00		$0.0000	$0.00	-$0.0022	-$22.00		$0.0000	$0.00	-$0.0022	-$22.00		$0.0000	$0.00	-$0.0022	-$22.00	
28	**Subtotal**		**$230.36**		**$192.81**	**-$37.54**		**$157.30**		**$192.81**	**$35.51**		**$192.07**		**$196.81**	**$4.75**		**$336.17**		**$215.81**	**-$120.36**
29	**% Change**					**-16.3%**					**22.6%**					**2.5%**					**-35.8%**
30	**DELIVERY**																				
31	RTSR Network	$0.0065	$67.78	$0.0061	$63.63		$0.0065	$68.95	$0.0061	$63.63		$0.0071	$75.70	$0.0061	$63.63		$0.0068	$72.13	$0.0061	$63.63	
32	RTSR Connection	$0.0047	$49.01	$0.0047	$49.03		$0.0046	$48.80	$0.0047	$49.03		$0.0050	$53.31	$0.0047	$49.03		$0.0032	$34.05	$0.0047	$49.03	
33	**Subtotal**		**$116.79**		**$112.65**	**-$4.14**		**$117.75**		**$112.65**	**-$5.09**		**$129.01**		**$112.65**	**-$16.36**		**$106.18**		**$112.65**	**$6.48**
34	**% Change**					**-3.5%**					**-4.3%**					**-12.7%**					**6.1%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$62.57	$0.0060	$62.59		$0.0060	$63.65	$0.0060	$62.59		$0.0060	$63.97	$0.0060	$62.59		$0.0060	$63.48	$0.0060	$62.59	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0070	$70.00	$0.0070	$70.00		$0.0070	$70.00	$0.0070	$70.00		$0.0070	$70.00	$0.0070	$70.00		$0.0070	$70.00	$0.0070	$70.00	
39	**Subtotal**		**$132.82**		**$132.84**	**$0.02**		**$133.90**		**$132.84**	**-$1.06**		**$134.22**		**$132.84**	**-$1.39**		**$133.73**		**$132.84**	**-$0.89**
40	**% Change**					**0.0%**					**-0.8%**					**-1.0%**					**-0.7%**
41	**Subtotal of Bill**		**$1,501.37**		**$1,459.70**			**$1,430.35**		**$1,459.70**			**$1,476.70**		**$1,463.70**			**$1,597.48**		**$1,482.70**	
42	HST		$195.18		$189.76			$185.95		$189.76			$191.97		$190.28			$207.67		$192.75	
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$1,696.55**		**$1,649.46**	**-$47.08**		**$1,616.29**		**$1,649.46**	**$33.17**		**$1,668.67**		**$1,653.98**	**-$14.69**		**$1,805.15**		**$1,675.45**	**-$129.70**
45	**% Change**					**-2.8%**					**2.1%**					**-0.9%**					**-7.2%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0031	$31.00	$0.0031	$31.00	
48	GS Disp (2016)	$0.0047	$47.00	$0.0035	$35.00		-$0.0008	-$8.00	$0.0035	$35.00		-$0.0004	-$4.00	$0.0035	$35.00		-$0.0003	-$3.00	$0.0035	$35.00	
49	Revised Subtotal		$1,548.37		$1,494.70			$1,422.35		$1,494.70			$1,472.70		$1,498.70			$1,625.48		$1,548.70	
50	HST		$201.29		$194.31			$184.91		$194.31			$191.45		$194.83			$211.31		$201.33	
51	OCEB																				
52	**GRAND TOTAL**		**$1,749.66**		**$1,689.01**	**-$60.64**		**$1,607.25**		**$1,689.01**	**$81.76**		**$1,664.15**		**$1,693.53**	**$29.38**		**$1,836.79**		**$1,750.03**	**-$86.76**
53	**% Change**					**-3.5%**					**5.1%**					**1.8%**					**-4.7%**

54	**Breakdown of Distibution**	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
55	Entegrus Only		$155.85		$107.00	-$48.85		$75.41		$107.00	$31.59		$90.66		$107.00	$16.34		$138.14		$107.00	-$31.14
56	**% Change**					**-21.2%**					**20.1%**					**8.5%**					**-9.3%**
57	Pass Through Costs		$74.51		$85.81	$11.31		$81.89		$85.81	$3.92		$101.41		$89.81	-$11.59		$198.03		$108.81	-$89.22
58	**% Change**					**4.9%**					**2.5%**					**-6.0%**					**-26.5%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis -General Service < 50 kW

Line	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
No.		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		15000		15000			15000		15000			15000		15000			15000		15000	
2	kW		0		0			0		0			0		0			0		0	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.0580		1.0431	
4	kWh - Loss Adjusted		15642		15646.5			15912		15646.5			15993		15646.5			15870		15646.5	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$768.00	$0.080	$768.00		$0.080	$768.00	$0.080	$768.00		$0.080	$768.00	$0.080	$768.00		$0.080	$768.00	$0.080	$768.00	
7	Energy - Mid Peak	$0.122	$329.40	$0.122	$329.40		$0.122	$329.40	$0.122	$329.40		$0.122	$329.40	$0.122	$329.40		$0.122	$329.40	$0.122	$329.40	
8	Energy - On Peak	$0.161	$434.70	$0.161	$434.70		$0.161	$434.70	$0.161	$434.70		$0.161	$434.70	$0.161	$434.70		$0.161	$434.70	$0.161	$434.70	
9	**Subtotal**		**$1,532.10**		**$1,532.10**	**$0.00**		**$1,532.10**		**$1,532.10**	**$0.00**		**$1,532.10**		**$1,532.10**	**$0.00**		**$1,532.10**		**$1,532.10**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$34.84	$34.84	$30.00	$30.00		$19.06	$19.06	$30.00	$30.00		$27.45	$27.45	$30.00	$30.00		$22.91	$22.91	$30.00	$30.00	
13	Historical Smart Meter	$3.01	$3.01	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00		$2.21	$2.21	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$4.12	$4.12	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79		$0.79	$0.79	$0.79	$0.79	
17	Distribution Losses	$0.1021	$65.57	$0.1021	$66.03		$0.1021	$93.15	$0.1021	$66.03		$0.1021	$101.43	$0.1021	$66.03		$0.1021	$88.86	$0.1021	$66.03	
18	Distribution Volumetric Charge	$0.0118	$177.00	$0.0099	$148.50		$0.0051	$76.50	$0.0099	$148.50		$0.0061	$91.50	$0.0099	$148.50		$0.0114	$171.00	$0.0099	$148.50	
19	Low Voltage Rate	$0.0003	$4.50	$0.0015	$22.50		$0.0002	$3.00	$0.0015	$22.50		$0.0013	$19.50	$0.0015	$22.50		$0.0056	$84.00	$0.0015	$22.50	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0002	$3.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0006	$9.00	$0.0007	$10.50		$0.0002	$3.00	$0.0007	$10.50		$0.0000	$0.00	$0.0007	$10.50		$0.0000	$0.00	$0.0007	$10.50	
22	Rate Rider for Tax Change	-$0.0001	-$1.50	$0.0000	$0.00		-$0.0001	-$1.50	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0004	$6.00	$0.0004	$6.00		$0.0023	$34.50	$0.0023	$34.50	
24	Group One Deferral Disp (2015)	$0.0022	$33.00	$0.0000	$0.00		$0.0014	$21.00	$0.0000	$0.00		$0.0016	$24.00	$0.0000	$0.00		$0.0059	$88.50	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0015	$22.50		$0.0000	$0.00	$0.0015	$22.50		$0.0000	$0.00	$0.0015	$22.50		$0.0000	$0.00	$0.0015	$22.50	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.0004	$6.00		$0.0000	$0.00	$0.0004	$6.00		$0.0000	$0.00	$0.0004	$6.00		$0.0000	$0.00	$0.0004	$6.00	
27	IFRS Disposition	$0.0000	$0.00	-$0.0022	-$33.00		$0.0000	$0.00	-$0.0022	-$33.00		$0.0000	$0.00	-$0.0022	-$33.00		$0.0000	$0.00	-$0.0022	-$33.00	
28	**Subtotal**		**$326.21**		**$273.82**	**-$52.39**		**$223.35**		**$273.82**	**$50.47**		**$272.88**		**$279.82**	**$6.95**		**$491.79**		**$308.32**	**-$183.47**
29	**% Change**					**-16.1%**					**22.6%**					**2.5%**					**-37.3%**
30	**DELIVERY**																				
31	RTSR Network	$0.0065	$101.67	$0.0061	$95.44		$0.0065	$103.43	$0.0061	$95.44		$0.0071	$113.55	$0.0061	$95.44		$0.0068	$108.19	$0.0061	$95.44	
32	RTSR Connection	$0.0047	$73.52	$0.0047	$73.54		$0.0046	$73.20	$0.0047	$73.54		$0.0050	$79.97	$0.0047	$73.54		$0.0032	$51.08	$0.0047	$73.54	
33	**Subtotal**		**$175.19**		**$168.98**	**-$6.21**		**$176.62**		**$168.98**	**-$7.64**		**$193.52**		**$168.98**	**-$24.53**		**$159.27**		**$168.98**	**$9.71**
34	**% Change**					**-3.5%**					**-4.3%**					**-12.7%**					**6.1%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$93.85	$0.0060	$93.88		$0.0060	$95.47	$0.0060	$93.88		$0.0060	$95.96	$0.0060	$93.88		$0.0060	$95.22	$0.0060	$93.88	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0070	$105.00	$0.0070	$105.00		$0.0070	$105.00	$0.0070	$105.00		$0.0070	$105.00	$0.0070	$105.00		$0.0070	$105.00	$0.0070	$105.00	
39	**Subtotal**		**$199.10**		**$199.13**	**$0.03**		**$200.72**		**$199.13**	**-$1.59**		**$201.21**		**$199.13**	**-$2.08**		**$200.47**		**$199.13**	**-$1.34**
40	**% Change**					**0.0%**					**-0.8%**					**-1.0%**					**-0.7%**
41	**Subtotal of Bill**		**$2,232.61**		**$2,174.03**			**$2,132.80**		**$2,174.03**			**$2,199.70**		**$2,180.03**			**$2,383.63**		**$2,208.53**	
42	HST		$290.24		$282.62			$277.26		$282.62			$285.96		$283.40			$309.87		$287.11	
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$2,522.85**		**$2,456.66**	**-$66.19**		**$2,410.06**		**$2,456.66**	**$46.60**		**$2,485.66**		**$2,463.44**	**-$22.22**		**$2,693.50**		**$2,495.64**	**-$197.86**
45	**% Change**					**-2.6%**					**1.9%**					**-0.9%**					**-7.3%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0031	$46.50	$0.0031	$46.50	
48	GS Disp (2016)	$0.0047	$70.50	$0.0035	$52.50		-$0.0008	-$12.00	$0.0035	$52.50		-$0.0004	-$6.00	$0.0035	$52.50		-$0.0003	-$4.50	$0.0035	$52.50	
49	Revised Subtotal		$2,303.11		$2,226.53			$2,120.80		$2,226.53			$2,193.70		$2,232.53			$2,425.63		$2,307.53	
50	HST		$299.40		$289.45			$275.70		$289.45			$285.18		$290.23			$315.33		$299.98	
51	OCEB																				
52	**GRAND TOTAL**		**$2,602.51**		**$2,515.98**	**-$86.53**		**$2,396.50**		**$2,515.98**	**$119.48**		**$2,478.88**		**$2,522.76**	**$43.89**		**$2,740.96**		**$2,607.51**	**-$133.45**
53	**% Change**					**-3.3%**					**5.0%**					**1.8%**					**-4.9%**

54	**Breakdown of Distibution**	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
55	Entegrus Only		$214.85		$145.50	-$69.35		$100.91		$145.50	$44.59		$121.16		$145.50	$24.34		$195.14		$145.50	-$49.64
56	**% Change**					**-21.3%**					**20.0%**					**8.9%**					**-10.1%**
57	Pass Through Costs		$111.36		$128.32	$16.96		$122.44		$128.32	$5.88		$151.72		$134.32	-$17.39		$296.65		$162.82	-$133.83
58	**% Change**					**5.2%**					**2.6%**					**-6.4%**					**-27.2%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis -General Service > 50 - 4,999 kW

Line	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
No.		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		162,500		162,500			162,500		162,500					-			162,500		162,500	
2	kW		500		500			500		500					-			500		500	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.058		1.0431	
4	kWh - Loss Adjusted		169,455		169,504			172,380		169,504			-		-			171,925		169,504	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$8,320.00	$0.080	$8,320.00		$0.080	$8,320.00	$0.080	$8,320.00							$0.080	$8,320.00	$0.080	$8,320.00	
7	Energy - Mid Peak	$0.122	$3,568.50	$0.122	$3,568.50		$0.122	$3,568.50	$0.122	$3,568.50							$0.122	$3,568.50	$0.122	$3,568.50	
8	Energy - On Peak	$0.161	$4,709.25	$0.161	$4,709.25		$0.161	$4,709.25	$0.161	$4,709.25							$0.161	$4,709.25	$0.161	$4,709.25	
9	**Subtotal**		**$16,597.75**		**$16,597.75**	**$0.00**		**$16,597.75**		**$16,597.75**	**$0.00**		**$0.00**		**$0.00**	**$0.00**		**$16,597.75**		**$16,597.75**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**#DIV/0!**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$122.86	$122.86	$97.27	$97.27		$45.55	$45.55	$97.27	$97.27							$279.02	$279.02	$97.27	$97.27	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$11.31	$11.31	$13.35	$13.35		$12.59	$12.59	$0.00	$0.00							$6.66	$6.66	$13.35	$13.35	
16	SME Charge	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
17	Distribution Losses	$0.1021	$710.38	$0.1021	$715.36		$0.1021	$1,009.14	$0.1021	$715.36							$0.1021	$962.67	$0.1021	$715.36	
18	Distribution Volumetric Charge	$3.4827	$1,741.35	$3.2218	$1,610.90		$1.5094	$754.70	$3.2218	$1,610.90							$1.4026	$701.30	$3.2218	$1,610.90	
19	Low Voltage Rate	$0.1295	$64.75	$0.6201	$310.05		$0.1010	$50.50	$0.6201	$310.05							$1.7261	$863.05	$0.6201	$310.05	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0024	$1.20	$0.0000	$0.00							$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0340	$17.00	$0.0563	$28.15		$0.0159	$7.95	$0.0563	$28.15							$0.0000	$0.00	$0.0563	$28.15	
22	Rate Rider for Tax Change	-$0.0236	-$11.80	$0.0000	$0.00		-$0.0094	-$4.70	$0.0000	$0.00							$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00							$0.8703	$435.15	$0.8703	$435.15	
24	Group One Deferral Disp (2015)	$0.7890	$394.50	$0.0000	$0.00		$0.4988	$249.40	$0.0000	$0.00							$1.6790	$839.50	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.5791	$289.55		$0.0000	$0.00	$0.5791	$289.55							$0.0000	$0.00	$0.5791	$289.55	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.1454	$72.70		$0.0000	$0.00	$0.1454	$72.70							$0.0000	$0.00	$0.1454	$72.70	
27	IFRS Disposition	$0.0000	$0.00	-$0.8185	-$409.25		$0.0000	$0.00	-$0.8185	-$409.25							$0.0000	$0.00	-$0.8185	-$409.25	
28	**Subtotal**		**$3,050.35**		**$2,728.08**	**-$322.27**		**$2,128.33**		**$2,714.73**	**$586.40**		**$0.00**		**$0.00**	**$0.00**		**$4,087.35**		**$3,163.23**	**-$924.12**
29	**% Change**					**-10.6%**					**27.6%**					**#DIV/0!**					**-22.6%**
30	**DELIVERY**																				
31	RTSR Network	$2.7468	$1,373.40	$2.6640	$1,332.00		$2.6280	$1,314.00	$2.6640	$1,332.00							$2.7835	$1,391.77	$2.6640	$1,332.00	
32	RTSR Connection	$1.8887	$944.35	$1.9890	$994.50		$1.8290	$914.50	$1.9890	$994.50							$1.2831	$641.56	$1.9890	$994.50	
33	**Subtotal**		**$2,317.75**		**$2,326.50**	**$8.75**		**$2,228.50**		**$2,326.50**	**$98.00**		**$0.00**		**$0.00**	**$0.00**		**$2,033.33**		**$2,326.50**	**$293.17**
34	**% Change**					**0.4%**					**4.4%**					**#DIV/0!**					**14.4%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$1,016.73	$0.0060	$1,017.02		$0.0060	$1,034.28	$0.0060	$1,017.02							$0.0060	$1,031.55	$0.0060	$1,017.02	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25							$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0070	$1,137.50	$0.0070	$1,137.50		$0.0070	$1,137.50	$0.0070	$1,137.50							$0.0070	$1,137.50	$0.0070	$1,137.50	
39	**Subtotal**		**$2,154.48**		**$2,154.77**	**$0.29**		**$2,172.03**		**$2,154.77**	**-$17.26**		**$0.00**		**$0.00**	**$0.00**		**$2,169.30**		**$2,154.77**	**-$14.53**
40	**% Change**					**0.0%**					**-0.8%**					**#DIV/0!**					**-0.7%**
41	**Subtotal of Bill**		**$24,120.33**		**$23,807.11**			**$23,126.61**		**$23,793.76**			**$0.00**		**$0.00**			**$24,887.73**		**$24,242.26**	
42	HST		$3,135.64		$3,094.92			$3,006.46		$3,093.19			$0.00		$0.00			$3,235.40		$3,151.49	
43	OCEB - 10% Credit												$0.00		$0.00						
44	**GRAND TOTAL**		**$27,255.98**		**$26,902.03**	**-$353.95**		**$26,133.07**		**$26,886.94**	**$753.87**		**$0.00**		**$0.00**	**$0.00**		**$28,123.13**		**$27,393.75**	**-$729.38**
45	**% Change**					**-1.3%**					**2.9%**					**#DIV/0!**					**-2.6%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00							$1.1795	$589.75	$1.1795	$589.75	
48	GS Disp (2016)	-$0.9973	-$498.65	$1.3567	$678.35		-$0.2837	-$141.85	$1.3567	$678.35							-$0.1012	-$50.60	$1.3567	$678.35	
49	Revised Subtotal		$23,621.68		$24,485.46			$22,984.76		$24,472.11								$25,426.88		$25,510.36	
50	HST		$3,070.82		$3,183.11			$2,988.02		$3,181.37								$3,305.49		$3,316.35	
51	OCEB																				
52	**GRAND TOTAL**		**$26,692.50**		**$27,668.56**	**$976.06**		**$25,972.78**		**$27,653.48**	**$1,680.70**		**$0.00**		**$0.00**	**$0.00**		**$28,732.37**		**$28,826.70**	**$94.33**
53	**% Change**					**3.7%**					**6.5%**					**#DIV/0!**					**0.3%**

54	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**
55	Entegrus Only		$2,585.90		$2,027.63	-$558.27		$1,823.98		$2,014.28	$190.30		$0.00		$0.00	$0.00		$1,949.65		$2,027.63	$77.98
56	**% Change**					**-18.3%**					**8.9%**					**#DIV/0!**					**1.9%**
57	Pass Through Costs		$464.45		$700.45	$236.00		$304.35		$700.45	$396.10		$0.00		$0.00	$0.00		$2,137.70		$1,135.60	-$1,002.10
58	**% Change**					**7.7%**					**18.6%**					**#DIV/0!**					**-24.5%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis -General Service > 50 - 4,999 kW

Line	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
No.		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		19,500		19,500			19,500		19,500					-			19,500		19,500	
2	kW		60		60			60		60					-			60		60	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.058		1.0431	
4	kWh - Loss Adjusted		20,335		20,340			20,686		20,340			-		-			20,631		20,340	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$998.40	$0.080	$998.40		$0.080	$998.40	$0.080	$998.40							$0.080	$998.40	$0.080	$998.40	
7	Energy - Mid Peak	$0.122	$428.22	$0.122	$428.22		$0.122	$428.22	$0.122	$428.22							$0.122	$428.22	$0.122	$428.22	
8	Energy - On Peak	$0.161	$565.11	$0.161	$565.11		$0.161	$565.11	$0.161	$565.11							$0.161	$565.11	$0.161	$565.11	
9	**Subtotal**		**$1,991.73**		**$1,991.73**	**$0.00**		**$1,991.73**		**$1,991.73**	**$0.00**		**$0.00**		**$0.00**	**$0.00**		**$1,991.73**		**$1,991.73**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**#DIV/0!**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$122.86	$122.86	$97.27	$97.27		$45.55	$45.55	$97.27	$97.27							$279.02	$279.02	$97.27	$97.27	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
17	Distribution Losses	$0.1021	$85.25	$0.1021	$85.84		$0.1021	$121.10	$0.1021	$85.84							$0.1021	$115.52	$0.1021	$85.84	
18	Distribution Volumetric Charge	$3.4827	$208.96	$3.2218	$193.31		$1.5094	$90.56	$3.2218	$193.31							$1.4026	$84.16	$3.2218	$193.31	
19	Low Voltage Rate	$0.1295	$7.77	$0.6201	$37.21		$0.1010	$6.06	$0.6201	$37.21							$1.7261	$103.57	$0.6201	$37.21	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0024	$0.14	$0.0000	$0.00							$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0340	$2.04	$0.0563	$3.38		$0.0159	$0.95	$0.0563	$3.38							$0.0000	$0.00	$0.0563	$3.38	
22	Rate Rider for Tax Change	-$0.0236	-$1.42	$0.0000	$0.00		-$0.0094	-$0.56	$0.0000	$0.00							$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00							$0.8703	$52.22	$0.8703	$52.22	
24	Group One Deferral Disp (2015)	$0.7890	$47.34	$0.0000	$0.00		$0.4988	$29.93	$0.0000	$0.00							$1.6790	$100.74	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.5791	$34.75		$0.0000	$0.00	$0.5791	$34.75							$0.0000	$0.00	$0.5791	$34.75	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.1454	$8.72		$0.0000	$0.00	$0.1454	$8.72							$0.0000	$0.00	$0.1454	$8.72	
27	IFRS Disposition	$0.0000	$0.00	-$0.8185	-$49.11		$0.0000	$0.00	-$0.8185	-$49.11							$0.0000	$0.00	-$0.8185	-$49.11	
28	**Subtotal**		**$472.80**		**$411.37**	**-$61.44**		**$295.73**		**$411.37**	**$115.63**		**$0.00**		**$0.00**	**$0.00**		**$735.22**		**$463.58**	**-$271.64**
29	**% Change**					**-13.0%**					**39.1%**					**#DIV/0!**					**-36.9%**
30	**DELIVERY**																				
31	RTSR Network	$2.7468	$164.81	$2.6640	$159.84		$2.6280	$157.68	$2.6640	$159.84							$2.7835	$167.01	$2.6640	$159.84	
32	RTSR Connection	$1.8887	$113.32	$1.9890	$119.34		$1.8290	$109.74	$1.9890	$119.34							$1.2831	$76.99	$1.9890	$119.34	
33	**Subtotal**		**$278.13**		**$279.18**	**$1.05**		**$267.42**		**$279.18**	**$11.76**		**$0.00**		**$0.00**	**$0.00**		**$244.00**		**$279.18**	**$35.18**
34	**% Change**					**0.4%**					**4.4%**					**#DIV/0!**					**14.4%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$122.01	$0.0060	$122.04		$0.0060	$124.11	$0.0060	$122.04							$0.0060	$123.79	$0.0060	$122.04	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25							$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0070	$136.50	$0.0070	$136.50		$0.0070	$136.50	$0.0070	$136.50							$0.0070	$136.50	$0.0070	$136.50	
39	**Subtotal**		**$258.76**		**$258.79**	**$0.04**		**$260.86**		**$258.79**	**-$2.07**		**$0.00**		**$0.00**	**$0.00**		**$260.54**		**$258.79**	**-$1.74**
40	**% Change**					**0.0%**					**-0.8%**					**#DIV/0!**					**-0.7%**
41	**Subtotal of Bill**		**$3,001.42**		**$2,941.07**			**$2,815.75**		**$2,941.07**			**$0.00**		**$0.00**			**$3,231.49**		**$2,993.29**	
42	HST		$390.18		$382.34			$366.05		$382.34			$0.00		$0.00			$420.09		$389.13	
43	OCEB - 10% Credit												$0.00		$0.00						
44	**GRAND TOTAL**		**$3,391.60**		**$3,323.41**	**-$68.20**		**$3,181.79**		**$3,323.41**	**$141.61**		**$0.00**		**$0.00**	**$0.00**		**$3,651.58**		**$3,382.41**	**-$269.17**
45	**% Change**					**-2.0%**					**4.5%**					**#DIV/0!**					**-7.4%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00							$1.1795	$70.77	$1.1795	$70.77	
48	GS Disp (2016)	-$0.9973	-$59.84	$1.3567	$81.40		-$0.2837	-$17.02	$1.3567	$81.40							-$0.1012	-$6.07	$1.3567	$81.40	
49	Revised Subtotal		$2,941.58		$3,022.47			$2,798.72		$3,022.47								$3,296.18		$3,145.46	
50	HST		$382.41		$392.92			$363.83		$392.92								$428.50		$408.91	
51	OCEB																				
52	**GRAND TOTAL**		**$3,323.99**		**$3,415.39**	**$91.40**		**$3,162.56**		**$3,415.39**	**$252.83**		**$0.00**		**$0.00**	**$0.00**		**$3,724.69**		**$3,554.37**	**-$170.32**
53	**% Change**					**2.7%**					**8.0%**					**#DIV/0!**					**-4.6%**

54	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**
55	Entegrus Only		$417.07		$327.31	-$89.76		$259.21		$327.31	$68.10		$0.00		$0.00	$0.00		$478.70		$327.31	-$151.38
56	**% Change**					**-19.0%**					**23.0%**					**#DIV/0!**					**-20.6%**
57	Pass Through Costs		$55.73		$84.05	$28.32		$36.52		$84.05	$47.53		$0.00		$0.00	$0.00		$256.52		$136.27	-$120.25
58	**% Change**					**6.0%**					**16.1%**					**#DIV/0!**					**-16.4%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis -General Service > 50 - 4,999 kW

Line	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
No.		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		32,500		32,500			32,500		32,500					-			32,500		32,500	
2	kW		100		100			100		100					-			100		100	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.058		1.0431	
4	kWh - Loss Adjusted		33,891		33,901			34,476		33,901			-		-			34,385		33,901	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$1,664.00	$0.080	$1,664.00		$0.080	$1,664.00	$0.080	$1,664.00							$0.080	$1,664.00	$0.080	$1,664.00	
7	Energy - Mid Peak	$0.122	$713.70	$0.122	$713.70		$0.122	$713.70	$0.122	$713.70							$0.122	$713.70	$0.122	$713.70	
8	Energy - On Peak	$0.161	$941.85	$0.161	$941.85		$0.161	$941.85	$0.161	$941.85							$0.161	$941.85	$0.161	$941.85	
9	**Subtotal**		**$3,319.55**		**$3,319.55**	**$0.00**		**$3,319.55**		**$3,319.55**	**$0.00**		**$0.00**		**$0.00**	**$0.00**		**$3,319.55**		**$3,319.55**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**#DIV/0!**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$122.86	$122.86	$97.27	$97.27		$45.55	$45.55	$97.27	$97.27							$279.02	$279.02	$97.27	$97.27	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
17	Distribution Losses	$0.1021	$142.08	$0.1021	$143.07		$0.1021	$201.83	$0.1021	$143.07							$0.1021	$192.53	$0.1021	$143.07	
18	Distribution Volumetric Charge	$3.4827	$348.27	$3.2218	$322.18		$1.5094	$150.94	$3.2218	$322.18							$1.4026	$140.26	$3.2218	$322.18	
19	Low Voltage Rate	$0.1295	$12.95	$0.6201	$62.01		$0.1010	$10.10	$0.6201	$62.01							$1.7261	$172.61	$0.6201	$62.01	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0024	$0.24	$0.0000	$0.00							$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0340	$3.40	$0.0563	$5.63		$0.0159	$1.59	$0.0563	$5.63							$0.0000	$0.00	$0.0563	$5.63	
22	Rate Rider for Tax Change	-$0.0236	-$2.36	$0.0000	$0.00		-$0.0094	-$0.94	$0.0000	$0.00							$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00							$0.8703	$87.03	$0.8703	$87.03	
24	Group One Deferral Disp (2015)	$0.7890	$78.90	$0.0000	$0.00		$0.4988	$49.88	$0.0000	$0.00							$1.6790	$167.90	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.5791	$57.91		$0.0000	$0.00	$0.5791	$57.91							$0.0000	$0.00	$0.5791	$57.91	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.1454	$14.54		$0.0000	$0.00	$0.1454	$14.54							$0.0000	$0.00	$0.1454	$14.54	
27	IFRS Disposition	$0.0000	$0.00	-$0.8185	-$81.85		$0.0000	$0.00	-$0.8185	-$81.85							$0.0000	$0.00	-$0.8185	-$81.85	
28	**Subtotal**		**$706.10**		**$620.76**	**-$85.33**		**$461.19**		**$620.76**	**$159.57**		**$0.00**		**$0.00**	**$0.00**		**$1,039.35**		**$707.79**	**-$331.56**
29	**% Change**					**-12.1%**					**34.6%**					**#DIV/0!**					**-31.9%**
30	**DELIVERY**																				
31	RTSR Network	$2.7468	$274.68	$2.6640	$266.40		$2.6280	$262.80	$2.6640	$266.40							$2.7835	$278.35	$2.6640	$266.40	
32	RTSR Connection	$1.8887	$188.87	$1.9890	$198.90		$1.8290	$182.90	$1.9890	$198.90							$1.2831	$128.31	$1.9890	$198.90	
33	**Subtotal**		**$463.55**		**$465.30**	**$1.75**		**$445.70**		**$465.30**	**$19.60**		**$0.00**		**$0.00**	**$0.00**		**$406.67**		**$465.30**	**$58.63**
34	**% Change**					**0.4%**					**4.4%**					**#DIV/0!**					**14.4%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$203.35	$0.0060	$203.40		$0.0060	$206.86	$0.0060	$203.40							$0.0060	$206.31	$0.0060	$203.40	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25							$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0070	$227.50	$0.0070	$227.50		$0.0070	$227.50	$0.0070	$227.50							$0.0070	$227.50	$0.0070	$227.50	
39	**Subtotal**		**$431.10**		**$431.15**	**$0.06**		**$434.61**		**$431.15**	**-$3.45**		**$0.00**		**$0.00**	**$0.00**		**$434.06**		**$431.15**	**-$2.91**
40	**% Change**					**0.0%**					**-0.8%**					**#DIV/0!**					**-0.7%**
41	**Subtotal of Bill**		**$4,920.29**		**$4,836.77**			**$4,661.04**		**$4,836.77**			**$0.00**		**$0.00**			**$5,199.63**		**$4,923.80**	
42	HST		$639.64		$628.78			$605.94		$628.78			$0.00		$0.00			$675.95		$640.09	
43	OCEB - 10% Credit												$0.00		$0.00						
44	**GRAND TOTAL**		**$5,559.93**		**$5,465.55**	**-$94.38**		**$5,266.98**		**$5,465.55**	**$198.57**		**$0.00**		**$0.00**	**$0.00**		**$5,875.58**		**$5,563.89**	**-$311.69**
45	**% Change**					**-1.7%**					**3.8%**					**#DIV/0!**					**-5.3%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00							$1.1795	$117.95	$1.1795	$117.95	
48	GS Disp (2016)	-$0.9973	-$99.73	$1.3567	$135.67		-$0.2837	-$28.37	$1.3567	$135.67							-$0.1012	-$10.12	$1.3567	$135.67	
49	Revised Subtotal		$4,820.56		$4,972.44			$4,632.67		$4,972.44								$5,307.46		$5,177.42	
50	HST		$626.67		$646.42			$602.25		$646.42								$689.97		$673.06	
51	OCEB																				
52	**GRAND TOTAL**		**$5,447.24**		**$5,618.85**	**$171.62**		**$5,234.92**		**$5,618.85**	**$383.93**		**$0.00**		**$0.00**	**$0.00**		**$5,997.43**		**$5,850.48**	**-$146.95**
53	**% Change**					**3.2%**					**7.3%**					**#DIV/0!**					**-2.5%**

54	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**
55	Entegrus Only		$613.21		$480.67	-$132.53		$400.32		$480.67	$80.35		$0.00		$0.00	$0.00		$611.81		$480.67	-$131.14
56	**% Change**					**-18.8%**					**17.4%**					**#DIV/0!**					**-12.6%**
57	Pass Through Costs		$92.89		$140.09	$47.20		$60.87		$140.09	$79.22		$0.00		$0.00	$0.00		$427.54		$227.12	-$200.42
58	**% Change**					**6.7%**					**17.2%**					**#DIV/0!**					**-19.3%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis -General Service > 50 - 4,999 kW

Line	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
No.		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		325,000		325,000			325,000		325,000					-			325,000		325,000	
2	kW		1,000		1,000			1,000		1,000					-			1,000		1,000	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.058		1.0431	
4	kWh - Loss Adjusted		338,910		339,008			344,760		339,008			-		-			343,850		339,008	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$16,640.00	$0.080	$16,640.00		$0.080	$16,640.00	$0.080	$16,640.00							$0.080	$16,640.00	$0.080	$16,640.00	
7	Energy - Mid Peak	$0.122	$7,137.00	$0.122	$7,137.00		$0.122	$7,137.00	$0.122	$7,137.00							$0.122	$7,137.00	$0.122	$7,137.00	
8	Energy - On Peak	$0.161	$9,418.50	$0.161	$9,418.50		$0.161	$9,418.50	$0.161	$9,418.50							$0.161	$9,418.50	$0.161	$9,418.50	
9	**Subtotal**		**$33,195.50**		**$33,195.50**	**$0.00**		**$33,195.50**		**$33,195.50**	**$0.00**		**$0.00**		**$0.00**	**$0.00**		**$33,195.50**		**$33,195.50**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**#DIV/0!**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$122.86	$122.86	$97.27	$97.27		$45.55	$45.55	$97.27	$97.27							$279.02	$279.02	$97.27	$97.27	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00							$0.00	$0.00	$0.00	$0.00	
17	Distribution Losses	$0.1021	$1,420.77	$0.1021	$1,430.73		$0.1021	$2,018.29	$0.1021	$1,430.73							$0.1021	$1,925.34	$0.1021	$1,430.73	
18	Distribution Volumetric Charge	$3.4827	$3,482.70	$3.2218	$3,221.80		$1.5094	$1,509.40	$3.2218	$3,221.80							$1.4026	$1,402.60	$3.2218	$3,221.80	
19	Low Voltage Rate	$0.1295	$129.50	$0.6201	$620.10		$0.1010	$101.00	$0.6201	$620.10							$1.7261	$1,726.10	$0.6201	$620.10	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0024	$2.40	$0.0000	$0.00							$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0340	$34.00	$0.0563	$56.30		$0.0159	$15.90	$0.0563	$56.30							$0.0000	$0.00	$0.0563	$56.30	
22	Rate Rider for Tax Change	-$0.0236	-$23.60	$0.0000	$0.00		-$0.0094	-$9.40	$0.0000	$0.00							$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00							$0.8703	$870.30	$0.8703	$870.30	
24	Group One Deferral Disp (2015)	$0.7890	$789.00	$0.0000	$0.00		$0.4988	$498.80	$0.0000	$0.00							$1.6790	$1,679.00	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.5791	$579.10		$0.0000	$0.00	$0.5791	$579.10							$0.0000	$0.00	$0.5791	$579.10	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.1454	$145.40		$0.0000	$0.00	$0.1454	$145.40							$0.0000	$0.00	$0.1454	$145.40	
27	IFRS Disposition	$0.0000	$0.00	-$0.8185	-$818.50		$0.0000	$0.00	-$0.8185	-$818.50							$0.0000	$0.00	-$0.8185	-$818.50	
28	**Subtotal**		**$5,955.23**		**$5,332.20**	**-$623.03**		**$4,183.94**		**$5,332.20**	**$1,148.26**		**$0.00**		**$0.00**	**$0.00**		**$7,882.36**		**$6,202.50**	**-$1,679.86**
29	**% Change**					**-10.5%**					**27.4%**					**#DIV/0!**					**-21.3%**
30	**DELIVERY**																				
31	RTSR Network	$2.7468	$2,746.80	$2.6640	$2,664.00		$2.6280	$2,628.00	$2.6640	$2,664.00							$2.7835	$2,783.54	$2.6640	$2,664.00	
32	RTSR Connection	$1.8887	$1,888.70	$1.9890	$1,989.00		$1.8290	$1,829.00	$1.9890	$1,989.00							$1.2831	$1,283.12	$1.9890	$1,989.00	
33	**Subtotal**		**$4,635.50**		**$4,653.00**	**$17.50**		**$4,457.00**		**$4,653.00**	**$196.00**		**$0.00**		**$0.00**	**$0.00**		**$4,066.65**		**$4,653.00**	**$586.35**
34	**% Change**					**0.4%**					**4.4%**					**#DIV/0!**					**14.4%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$2,033.46	$0.0060	$2,034.05		$0.0060	$2,068.56	$0.0060	$2,034.05							$0.0060	$2,063.10	$0.0060	$2,034.05	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25							$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0070	$2,275.00	$0.0070	$2,275.00		$0.0070	$2,275.00	$0.0070	$2,275.00							$0.0070	$2,275.00	$0.0070	$2,275.00	
39	**Subtotal**		**$4,308.71**		**$4,309.30**	**$0.59**		**$4,343.81**		**$4,309.30**	**-$34.51**		**$0.00**		**$0.00**	**$0.00**		**$4,338.35**		**$4,309.30**	**-$29.06**
40	**% Change**					**0.0%**					**-0.8%**					**#DIV/0!**					**-0.7%**
41	**Subtotal of Bill**		**$48,094.94**		**$47,489.99**			**$46,180.25**		**$47,489.99**			**$0.00**		**$0.00**			**$49,482.86**		**$48,360.29**	
42	HST		$6,252.34		$6,173.70			$6,003.43		$6,173.70			$0.00		$0.00			$6,432.77		$6,286.84	
43	OCEB - 10% Credit												$0.00		$0.00						
44	**GRAND TOTAL**		**$54,347.28**		**$53,663.69**	**-$683.59**		**$52,183.68**		**$53,663.69**	**$1,480.01**		**$0.00**		**$0.00**	**$0.00**		**$55,915.63**		**$54,647.13**	**-$1,268.50**
45	**% Change**					**-1.3%**					**2.8%**					**#DIV/0!**					**-2.3%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00							$1.1795	$1,179.50	$1.1795	$1,179.50	
48	GS Disp (2016)	-$0.9973	-$997.30	$1.3567	$1,356.70		-$0.2837	-$283.70	$1.3567	$1,356.70							-$0.1012	-$101.20	$1.3567	$1,356.70	
49	Revised Subtotal		$47,097.64		$48,846.69			$45,896.55		$48,846.69								$50,561.16		$50,896.49	
50	HST		$6,122.69		$6,350.07			$5,966.55		$6,350.07								$6,572.95		$6,616.54	
51	OCEB																				
52	**GRAND TOTAL**		**$53,220.33**		**$55,196.76**	**$1,976.43**		**$51,863.10**		**$55,196.76**	**$3,333.66**		**$0.00**		**$0.00**	**$0.00**		**$57,134.11**		**$57,513.03**	**$378.92**
53	**% Change**					**3.7%**					**6.4%**					**#DIV/0!**					**0.7%**

54	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**
55	Entegrus Only		$5,026.33		$3,931.30	-$1,095.03		$3,575.24		$3,931.30	$356.06		$0.00		$0.00	$0.00		$3,606.96		$3,931.30	$324.34
56	**% Change**					**-18.4%**					**8.5%**					**#DIV/0!**					**4.1%**
57	Pass Through Costs		$928.90		$1,400.90	$472.00		$608.70		$1,400.90	$792.20		$0.00		$0.00	$0.00		$4,275.40		$2,271.20	-$2,004.20
58	**% Change**					**7.9%**					**18.9%**					**#DIV/0!**					**-25.4%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis -Large Use

Line No.	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed		
		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		2,763,935		2,763,935			2,631,117		2,631,117	
2	kW		10,200		10,200			5,500		5,500	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431	
4	kWh - Loss Adjusted		2,882,231		2,883,060			2,791,089		2,744,518	
5	**ENERGY**										
6	Energy - Off Peak	$0.080	$141,513.45	$0.080	$141,513.45		$0.080	$134,713.18	$0.080	$134,713.18	
7	Energy - Mid Peak	$0.122	$60,696.00	$0.122	$60,696.00		$0.122	$57,779.33	$0.122	$57,779.33	
8	Energy - On Peak	$0.161	$80,098.82	$0.161	$80,098.82		$0.161	$76,249.77	$0.161	$76,249.77	
9	**Subtotal**		**$282,308.28**		**$282,308.28**	**$0.00**		**$268,742.27**		**$268,742.27**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**
11	**DISTRBUTION**										
12	Service Charge	$1,385.39	$1,385.39	$1,484.36	$1,484.36		$3,845.43	$3,845.43	$1,484.36	$1,484.36	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
17	Distribution Losses	$0.1021	$12,082.79	$0.1021	$12,167.49		$0.1021	$16,339.53	$0.0972	$11,026.19	
18	Distribution Volumetric Charge	$3.4954	$35,653.08	$2.2668	$23,121.36		$0.0567	$311.86	$2.2668	$12,467.97	
19	Transformer Ownership Allow	-$0.6000	-$6,120.00	-$0.6000	-$6,120.00		-$0.6000	-$3,300.15	-$0.6000	-$3,300.15	
20	Low Voltage Rate	$0.1416	$1,444.32	$0.6818	$6,954.36		$0.1297	$713.38	$0.6818	$3,750.07	
21	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
22	LRAMVA Recovery	$0.0483	$492.66	$0.2464	$2,513.28		$0.0006	$3.30	$0.2464	$1,355.26	
23	Rate Rider for Tax Change	-$0.0202	-$206.04	$0.0000	$0.00		-$0.0040	-$22.00	$0.0000	$0.00	
24	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
25	Group One Deferral Disp (2015)	$0.9626	$9,818.52	$0.0000	$0.00		$0.6725	$3,698.92	$0.0000	$0.00	
26	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.6596	$6,727.92		$0.0000	$0.00	$0.6596	$3,627.96	
27	Group Two Deferral Disp	$0.0000	$0.00	$0.1655	$1,688.10		$0.0000	$0.00	$0.1655	$910.29	
28	IFRS Disposition	$0.0000	$0.00	-$0.9313	-$9,499.26		$0.0000	$0.00	-$0.9313	-$5,122.38	
29	**Subtotal**		**$54,550.72**		**$39,037.61**	**-$15,513.12**		**$21,592.27**		**$26,199.58**	**$4,607.30**
30	**% Change**					**-28.4%**					**21.3%**
31	**DELIVERY**										
32	RTSR Network	$2.9270	$29,855.40	$2.8267	$28,832.34		$3.0907	$16,999.62	$2.8267	$15,547.56	
33	RTSR Connection	$2.0685	$21,098.70	$2.1867	$22,304.34		$2.2930	$12,612.07	$2.1867	$12,027.40	
34	**Subtotal**		**$50,954.10**		**$51,136.68**	**$182.58**		**$29,611.70**		**$27,574.95**	**-$2,036.74**
35	**% Change**					**0.4%**					**-6.9%**
36	**REGULATORY**										
37	WMSR, RRRP & OESP	$0.0060	$17,293.39	$0.0060	$17,298.36		$0.0060	$16,746.53	$0.0060	$16,467.11	
38	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
39	Debt Retirement Charge	$0.0070	$19,347.54	$0.0070	$19,347.54		$0.0070	$18,417.82	$0.0070	$18,417.82	
40	**Subtotal**		**$36,641.18**		**$36,646.15**	**$4.98**		**$35,164.60**		**$34,885.18**	**-$279.42**
41	**% Change**					**0.0%**					**-0.8%**
42	**Subtotal of Bill**		**$424,454.28**		**$409,128.72**			**$355,110.84**		**$357,401.98**	
47	**Non-RPP Customer**										
48	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
49	GS Disp (2016)	$0.3777	$3,852.54	-$0.0827	-$843.54		$0.0000	$0.00	-$0.0827	-$454.87	
50	Revised Subtotal		$428,306.82		$408,285.18			$355,110.84		$356,947.11	
51	HST		$55,679.89		$53,077.07			$46,164.41		$46,403.12	
52	OCEB										
53	**GRAND TOTAL**		**$483,986.71**		**$461,362.25**	**-$22,624.46**		**$401,275.25**		**$403,350.23**	**$2,074.98**
54	**% Change**					**-4.7%**					**0.5%**

55	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**
56	Entegrus Only		$49,121.26		$27,273.95	-$21,847.32		$20,498.82		$19,856.14	-$642.69
57	**% Change**					**-36.0%**					**-2.6%**
58	Pass Through Costs		$11,549.46		$17,883.66	$6,334.20		$4,393.60		$9,643.59	$5,249.99
59	**% Change**					**10.4%**					**21.1%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - Unmetered Scattered Load

Line	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
No.		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		150		150			150		150			150		150			150		150	
2	kW		-		-			-		-					-					-	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.058		1.0431	
4	kWh - Loss Adjusted		156		156			159		156			160		156			159		156	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$7.68	$0.080	$7.68		$0.080	$7.68	$0.080	$7.68											
7	Energy - Mid Peak	$0.122	$3.29	$0.122	$3.29		$0.122	$3.29	$0.122	$3.29											
8	Energy - On Peak	$0.161	$4.35	$0.161	$4.35		$0.161	$4.35	$0.161	$4.35											
9	**Subtotal**		**$15.32**		**$15.32**	**$0.00**		**$15.32**		**$15.32**	**$0.00**		**$0.00**		**$0.00**	**$0.00**		**$0.00**		**$0.00**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**#DIV/0!**					**#DIV/0!**
11	**DISTRBUTION**																				
12	Service Charge	$11.06	$11.06	$8.03	$8.03		$9.54	$9.54	$8.03	$8.03											
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00											
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00											
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00											
16	SME Charge	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00											
17	Distribution Losses	$0.1021	$0.66	$0.1021	$0.66		$0.1021	$0.93	$0.1021	$0.66											
18	Distribution Volumetric Charge	$0.0008	$0.12	$0.0015	$0.23		$0.0055	$0.83	$0.0015	$0.23											
19	Low Voltage Rate	$0.0003	$0.05	$0.0015	$0.23		$0.0003	$0.05	$0.0015	$0.23											
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00											
21	LRAMVA Recovery	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00											
22	Rate Rider for Tax Change	-$0.0002	-$0.03	$0.0000	$0.00		-$0.0001	-$0.02	$0.0000	$0.00											
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00											
24	Group One Deferral Disp (2015)	$0.0022	$0.33	$0.0000	$0.00		$0.0014	$0.21	$0.0000	$0.00											
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0015	$0.23		$0.0000	$0.00	$0.0015	$0.23											
26	Group Two Deferral Disp	$0.0000	$0.00	$0.0004	$0.06		$0.0000	$0.00	$0.0004	$0.06											
27	IFRS Disposition	$0.0000	$0.00	-$0.0022	-$0.33		$0.0000	$0.00	-$0.0022	-$0.33											
28	**Subtotal**		**$12.18**		**$9.10**	**-$3.09**		**$11.54**		**$9.10**	**-$2.44**		**$0.00**		**$0.00**	**$0.00**		**$0.00**		**$0.00**	**$0.00**
29	**% Change**					**-25.3%**					**-21.2%**					**#DIV/0!**					**#DIV/0!**
30	**DELIVERY**																				
31	RTSR Network	$0.0065	$1.02	$0.0061	$0.95		$0.0065	$1.03	$0.0061	$0.95											
32	RTSR Connection	$0.0047	$0.74	$0.0047	$0.74		$0.0046	$0.73	$0.0047	$0.74											
33	**Subtotal**		**$1.75**		**$1.69**	**-$0.06**		**$1.77**		**$1.69**	**-$0.08**		**$0.00**		**$0.00**	**$0.00**		**$0.00**		**$0.00**	**$0.00**
34	**% Change**					**-3.5%**					**-4.3%**					**#DIV/0!**					**#DIV/0!**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$0.94	$0.0060	$0.94		$0.0060	$0.95	$0.0060	$0.94											
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25											
38	Debt Retirement Charge	$0.0070	$1.05	$0.0070	$1.05		$0.0070	$1.05	$0.0070	$1.05											
39	**Subtotal**		**$2.24**		**$2.24**	**$0.00**		**$2.25**		**$2.24**	**-$0.02**		**$0.00**		**$0.00**	**$0.00**		**$0.00**		**$0.00**	**$0.00**
40	**% Change**					**0.0%**					**-0.7%**					**#DIV/0!**					**#DIV/0!**
41	**Subtotal of Bill**		**$31.49**		**$28.34**			**$30.88**		**$28.34**			**$0.00**		**$0.00**			**$0.00**		**$0.00**	
42	HST		$4.09		$3.68			$4.01		$3.68											
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$35.59**		**$32.03**	**-$3.56**		**$34.89**		**$32.03**	**-$2.86**		**$0.00**		**$0.00**	**$0.00**		**$0.00**		**$0.00**	**$0.00**
45	**% Change**					**-10.0%**					**-8.2%**					**#DIV/0!**					**#DIV/0!**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00											
48	GS Disp (2016)	$0.0000	$0.00	$0.0042	$0.63		-$0.0008	-$0.12	$0.0042	$0.63											
49	Revised Subtotal		$31.49		$28.97			$30.76		$28.97											
50	HST		$4.09		$3.77			$4.00		$3.77											
51	OCEB																				
52	**GRAND TOTAL**		**$35.59**		**$32.74**	**-$2.84**		**$34.76**		**$32.74**	**-$2.02**		**$0.00**		**$0.00**	**$0.00**		**$0.00**		**$0.00**	**$0.00**
53	**% Change**					**-8.0%**					**-5.8%**					**#DIV/0!**					**#DIV/0!**

54	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**
55	Entegrus Only		$11.84		$8.59	-$3.25		$11.30		$8.59	-$2.71		$0.00		$0.00	$0.00		$0.00		$0.00	$0.00
56	**% Change**					**-26.7%**					**-23.5%**					**#DIV/0!**					**#DIV/0!**
57	Pass Through Costs		$0.35		$0.51	$0.17		$0.24		$0.51	$0.27		$0.00		$0.00	$0.00		$0.00		$0.00	$0.00
58	**% Change**					**1.4%**					**2.3%**					**#DIV/0!**					**#DIV/0!**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - Sentinel Lights

Line	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
No.		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		150		150			150		150			150		150			150		150	
2	kW		1		1			1		1			1		1			1		1	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.058		1.0431	
4	kWh - Loss Adjusted		156		156			159		156			160		156			159		156	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$7.68	$0.080	$7.68		$0.000	$0.00	$0.080	$7.68		$0.080	$7.68	$0.080	$7.68		$0.080	$7.68	$0.080	$7.68	
7	Energy - Mid Peak	$0.122	$3.29	$0.122	$3.29		$0.000	$0.00	$0.122	$3.29		$0.122	$3.29	$0.122	$3.29		$0.122	$3.29	$0.122	$3.29	
8	Energy - On Peak	$0.161	$4.35	$0.161	$4.35		$0.000	$0.00	$0.161	$4.35		$0.161	$4.35	$0.161	$4.35		$0.161	$4.35	$0.161	$4.35	
9	**Subtotal**		**$15.32**		**$15.32**	**$0.00**		**$0.00**		**$15.32**	**-$15.32**		**$15.32**		**$15.32**	**$0.00**		**$15.32**		**$15.32**	**$0.00**
10	**% Change**					**0.0%**					**#DIV/0!**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$8.71	$8.71	$7.30	$7.30		$45.55	$45.55	$7.30	$7.30		$0.98	$0.98	$7.30	$7.30						
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$1.23	$1.23	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00						
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.77	$0.77	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00						
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$12.59	$12.59	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00						
16	SME Charge	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00						
17	Distribution Losses	$0.1021	$0.66	$0.1021	$0.66		$0.0000	$0.00	$0.1021	$0.66		$0.1021	$1.01	$0.1021	$0.66						
18	Distribution Volumetric Charge	$0.6185	$0.62	$0.6543	$0.65		$1.5094	$1.51	$0.6543	$0.65		$5.2239	$5.22	$0.6543	$0.65						
19	Low Voltage Rate	$0.0924	$0.09	$0.4661	$0.47		$0.1010	$0.10	$0.4661	$0.47		$0.4520	$0.45	$0.4661	$0.47						
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0024	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00						
21	LRAMVA Recovery	$0.0000	$0.00	$0.0000	$0.00		$0.0159	$0.02	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00						
22	Rate Rider for Tax Change	-$0.2555	-$0.26	$0.0000	$0.00		-$0.0094	-$0.01	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00						
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.1949	$0.19	$0.0000	$0.00						
24	Group One Deferral Disp (2015)	$0.7785	$0.78	$0.0000	$0.00		$0.4988	$0.50	$0.0000	$0.00		$0.6905	$0.69	$0.0000	$0.00						
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.5489	$0.55		$0.0000	$0.00	$0.5489	$0.55		$0.0000	$0.00	$0.5489	$0.55						
26	Group Two Deferral Disp	$0.0000	$0.00	$0.1382	$0.14		$0.0000	$0.00	$0.1382	$0.14		$0.0000	$0.00	$0.1382	$0.14						
27	IFRS Disposition	$0.0000	$0.00	-$0.7777	-$0.78		$0.0000	$0.00	-$0.7777	-$0.78		$0.0000	$0.00	-$0.7777	-$0.78						
28	**Subtotal**		**$10.60**		**$8.99**	**-$1.61**		**$62.26**		**$8.99**	**-$53.27**		**$8.56**		**$8.99**	**$0.43**		**$0.00**		**$0.00**	**$0.00**
29	**% Change**					**-15.2%**					**-85.6%**					**5.1%**					**#DIV/0!**
30	**DELIVERY**																				
31	RTSR Network	$2.0867	$2.09	$1.9570	$1.96		$2.6280	$2.63	$1.9570	$1.96		$2.1549	$2.15	$1.9570	$1.96						
32	RTSR Connection	$1.4890	$1.49	$1.4948	$1.49		$1.8290	$1.83	$1.4948	$1.49		$1.5445	$1.54	$1.4948	$1.49						
33	**Subtotal**		**$3.58**		**$3.45**	**-$0.12**		**$4.46**		**$3.45**	**-$1.01**		**$3.70**		**$3.45**	**-$0.25**		**$0.00**		**$0.00**	**$0.00**
34	**% Change**					**-3.5%**					**-22.6%**					**-6.7%**					**#DIV/0!**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$0.94	$0.0060	$0.94		$0.0060	$0.95	$0.0060	$0.94		$0.0060	$0.96	$0.0060	$0.94						
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25						
38	Debt Retirement Charge	$0.0070	$1.05	$0.0070	$1.05		$0.0070	$1.05	$0.0070	$1.05		$0.0070	$1.05	$0.0070	$1.05						
39	**Subtotal**		**$2.24**		**$2.24**	**$0.00**		**$2.25**		**$2.24**	**-$0.02**		**$2.26**		**$2.24**	**-$0.02**		**$0.00**		**$0.00**	**$0.00**
40	**% Change**					**0.0%**					**-0.7%**					**-0.9%**					**#DIV/0!**
41	**Subtotal of Bill**		**$31.73**		**$30.00**			**$68.97**		**$30.00**			**$29.84**		**$30.00**			**$15.32**		**$15.32**	
42	HST		$4.13		$3.90			$8.97		$3.90			$3.88		$3.90						
43	OCEB - 10% Credit																				
44	**GRAND TOTAL**		**$35.86**		**$33.90**	**-$1.96**		**$77.94**		**$33.90**	**-$44.03**		**$33.71**		**$33.90**	**$0.19**		**$15.32**		**$15.32**	**$0.00**
45	**% Change**					**-5.5%**					**-56.5%**					**0.6%**					**0.0%**
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00						
48	GS Disp (2016)	$0.4916	$0.49	$0.0000	$0.00		-$0.2837	-$0.28	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00						
49	Revised Subtotal		$32.23		$30.00			$68.69		$30.00			$29.84		$30.00						
50	HST		$4.19		$3.90			$8.93		$3.90			$3.88		$3.90						
51	OCEB																				
52	**GRAND TOTAL**		**$36.42**		**$33.90**	**-$2.51**		**$77.62**		**$33.90**	**-$43.71**		**$33.71**		**$33.90**	**$0.19**		**$0.00**		**$0.00**	**$0.00**
53	**% Change**					**-6.9%**					**-56.3%**					**0.6%**					**#DIV/0!**

54	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**
55	Entegrus Only		$9.98		$7.84	-$2.15		$61.65		$7.84	-$53.81		$7.22		$7.84	$0.62		$0.00		$0.00	$0.00
56	**% Change**					**-20.3%**					**-86.4%**					**7.2%**					**#DIV/0!**
57	Pass Through Costs		$0.62		$1.15	$0.54		$0.61		$1.15	$0.54		$1.34		$1.15	-$0.18		$0.00		$0.00	$0.00
58	**% Change**					**5.1%**					**0.9%**					**-2.2%**					**#DIV/0!**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis -Street Lights

Line No.	Description	2015 CK Approved		2016 EPI Proposed			2015 SMP Approved		2016 EPI Proposed			2015 DUT Approved		2016 EPI Proposed			2015 NEW Approved		2016 EPI Proposed		
		Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change	Rate	Total	Rate	Total	Change
1	kWh		150		150			150		150			150		150			150		150	
2	kW		1		1			1		1			1		1			1		1	
3	Loss Factor		1.0428		1.0431			1.0608		1.0431			1.0662		1.0431			1.058		1.0431	
4	kWh - Loss Adjusted		156		156			159		156			160		156			159		156	
5	**ENERGY**																				
6	Energy - Off Peak	$0.080	$7.68	$0.080	$7.68		$0.080	$7.68	$0.080	$7.68		$0.080	$7.68	$0.080	$7.68		$0.080	$7.68	$0.080	$7.68	
7	Energy - Mid Peak	$0.122	$3.29	$0.122	$3.29		$0.122	$3.29	$0.122	$3.29		$0.122	$3.29	$0.122	$3.29		$0.122	$3.29	$0.122	$3.29	
8	Energy - On Peak	$0.161	$4.35	$0.161	$4.35		$0.161	$4.35	$0.161	$4.35		$0.161	$4.35	$0.161	$4.35		$0.161	$4.35	$0.161	$4.35	
9	**Subtotal**		**$15.32**		**$15.32**	**$0.00**		**$15.32**		**$15.32**	**$0.00**		**$15.32**		**$15.32**	**$0.00**		**$15.32**		**$15.32**	**$0.00**
10	**% Change**					**0.0%**					**0.0%**					**0.0%**					**0.0%**
11	**DISTRBUTION**																				
12	Service Charge	$1.73	$1.73	$1.11	$1.11		$0.14	$0.14	$1.11	$1.11		$0.66	$0.66	$1.11	$1.11		$0.85	$0.85	$1.11	$1.11	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	
17	Distribution Losses	$0.1021	$0.66	$0.1021	$0.66		$0.1021	$0.93	$0.1021	$0.66		$0.1021	$1.01	$0.1021	$0.66		$0.1021	$0.89	$0.1021	$0.66	
18	Distribution Volumetric Charge	$1.2859	$1.29	$0.9331	$0.93		$0.6069	$0.61	$0.9331	$0.93		$3.0966	$3.10	$0.9331	$0.93		$3.5494	$3.55	$0.9331	$0.93	
19	Low Voltage Rate	$0.0427	$0.04	$0.4552	$0.46		$0.0788	$0.08	$0.4552	$0.46		$0.4344	$0.43	$0.4552	$0.46		$1.3353	$1.34	$0.4552	$0.46	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0000	$0.00	$0.0007	$0.00		$0.0000	$0.00	$0.0007	$0.00		$0.0000	$0.00	$0.0007	$0.00		$0.0000	$0.00	$0.0007	$0.00	
22	Rate Rider for Tax Change	-$0.0738	-$0.07	$0.0000	$0.00		-$0.0085	-$0.01	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$0.1495	$0.15	$0.0000	$0.00		$0.7742	$0.77	$0.7742	$0.77	
24	Group One Deferral Disp (2015)	$0.7282	$0.73	$0.0000	$0.00		$0.4754	$0.48	$0.0000	$0.00		$0.5346	$0.53	$0.0000	$0.00		$1.6468	$1.65	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.5117	$0.51		$0.0000	$0.00	$0.5117	$0.51		$0.0000	$0.00	$0.5117	$0.51		$0.0000	$0.00	$0.5117	$0.51	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.1290	$0.13		$0.0000	$0.00	$0.1290	$0.13		$0.0000	$0.00	$0.1290	$0.13		$0.0000	$0.00	$0.1290	$0.13	
27	IFRS Disposition	$0.0000	$0.00	-$0.7260	-$0.73		$0.0000	$0.00	-$0.7260	-$0.73		$0.0000	$0.00	-$0.7260	-$0.73		$0.0000	$0.00	-$0.7260	-$0.73	
28	**Subtotal**		**$4.37**		**$3.07**	**-$1.29**		**$2.22**		**$3.07**	**$0.85**		**$5.89**		**$3.07**	**-$2.82**		**$9.04**		**$3.85**	**-$5.20**
29	**% Change**					**-29.6%**					**38.2%**					**-47.8%**					**-57.5%**
30	**DELIVERY**																				
31	RTSR Network	$2.0715	$2.07	$1.9369	$1.94		$1.9817	$1.98	$1.9369	$1.94		$2.1440	$2.14	$1.9369	$1.94		$2.1000	$2.10	$1.9369	$1.94	
32	RTSR Connection	$1.4591	$1.46	$1.4600	$1.46		$1.4139	$1.41	$1.4600	$1.46		$1.5129	$1.51	$1.4600	$1.46		$0.9925	$0.99	$1.4600	$1.46	
33	**Subtotal**		**$3.53**		**$3.40**	**-$0.13**		**$3.40**		**$3.40**	**$0.00**		**$3.66**		**$3.40**	**-$0.26**		**$3.09**		**$3.40**	**$0.30**
34	**% Change**					**-3.8%**					**0.0%**					**-7.1%**					**9.8%**
35	**REGULATORY**																				
36	WMSR, RRRP & OESP	$0.0060	$0.94	$0.0060	$0.94		$0.0060	$0.95	$0.0060	$0.94		$0.0060	$0.96	$0.0060	$0.94		$0.0060	$0.95	$0.0060	$0.94	
37	SSS	$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25		$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0070	$1.05	$0.0070	$1.05		$0.0070	$1.05	$0.0070	$1.05		$0.0070	$1.05	$0.0070	$1.05		$0.0070	$1.05	$0.0070	$1.05	
39	**Subtotal**		**$2.24**		**$2.24**	**$0.00**		**$2.25**		**$2.24**	**-$0.02**		**$2.26**		**$2.24**	**-$0.02**		**$2.25**		**$2.24**	**-$0.01**
40	**% Change**					**0.0%**					**-0.7%**					**-0.9%**					**-0.6%**
41	**Subtotal of Bill**		**$25.46**		**$24.03**			**$23.20**		**$24.03**			**$27.13**		**$24.03**			**$29.71**		**$24.80**	
46	**Non-RPP Customer**																				
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00		$0.0000	$0.00	$0.0000	$0.00		$2.8111	$2.81	$2.8111	$2.81		$1.0492	$1.05	$1.0492	$1.05	
48	GS Disp (2016)	$1.1633	$1.16	$1.1613	$1.16		-$0.2537	-$0.25	$1.1613	$1.16		-$0.1371	-$0.14	$1.1613	$1.16		-$0.0909	-$0.09	$1.1613	$1.16	
49	Revised Subtotal		$26.62		$25.19			$22.94		$25.19			$29.80		$28.00			$30.67		$27.02	
50	HST		$3.46		$3.27			$2.98		$3.27			$3.87		$3.64			$3.99		$3.51	
51	OCEB																				
52	**GRAND TOTAL**		**$30.08**		**$28.47**	**-$1.62**		**$25.92**		**$28.47**	**$2.54**		**$33.67**		**$31.64**	**-$2.03**		**$34.66**		**$30.53**	**-$4.13**
53	**% Change**					**-5.4%**					**9.8%**					**-6.0%**					**-11.9%**

54	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**	**Rate**	**Total**	**Rate**	**Total**	**Change**
55	Entegrus Only		$3.67		$1.98	-$1.69		$1.68		$1.98	$0.30		$4.77		$1.98	-$2.79		$5.29		$1.98	-$3.31
56	**% Change**					**-38.8%**					**13.4%**					**-47.4%**					**-36.6%**
57	Pass Through Costs		$0.70		$1.10	$0.40		$0.55		$1.10	$0.55		$1.12		$1.10	-$0.02		$3.76		$1.87	-$1.89
58	**% Change**					**9.1%**					**24.8%**					**-0.4%**					**-20.8%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - Embedded Distributor

Line No.	Description	2015 CK Approved		2016 EPI Proposed		
		Rate	Total	Rate	Total	Change
1	kWh		368,500		368,500	
2	kW		14		14	
3	Loss Factor		1.0428		1.0431	
4	kWh - Loss Adjusted		384,272		384,383	
5	**ENERGY**					
6	Energy - Off Peak	$0.080	$18,867.22	$0.080	$18,867.22	
7	Energy - Mid Peak	$0.122	$8,092.27	$0.122	$8,092.27	
8	Energy - On Peak	$0.161	$10,679.14	$0.161	$10,679.14	
9	**Subtotal**		**$37,638.63**		**$37,638.63**	**$0.00**
10	**% Change**					**0.0%**
11	**DISTRBUTION**					
12	Service Charge	$122.86	$122.86	$128.86	$128.86	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$0.00	$0.00	
16	SME Charge	$0.00	$0.00	$0.00	$0.00	
17	Distribution Losses	$0.1021	$1,610.93	$0.1021	$1,622.23	
18	Distribution Volumetric Charge	$0.0000	$0.00	$0.0000	$0.00	
19	Low Voltage Rate	$0.0000	$0.00	$0.6201	$8.68	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0000	$0.00	$0.0000	$0.00	
22	Rate Rider for Tax Change	$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00	
24	Group One Deferral Disp (2015)	$0.0000	$0.00	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.0000	$0.00	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.0000	$0.00	
27	IFRS Disposition	$0.0000	$0.00	$0.0000	$0.00	
28	**Subtotal**		**$1,733.79**		**$1,759.77**	**$25.97**
29	**% Change**					**1.5%**
30	**DELIVERY**					
31	RTSR Network		$0.00		$0.00	
32	RTSR Connection		$0.00		$0.00	
33	**Subtotal**		**$0.00**		**$0.00**	**$0.00**
34	**% Change**					**#DIV/0!**
35	**REGULATORY**					
36	WMSR, RRRP & OESP	$0.0060	$2,305.63	$0.0060	$2,306.30	
37	SSS	$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0070	$2,579.50	$0.0070	$2,579.50	
39	**Subtotal**		**$4,885.39**		**$4,886.05**	**$0.66**
40	**% Change**					**0.0%**
41	**Subtotal of Bill**		**$44,257.81**		**$44,284.45**	
42	HST		$5,753.52		$5,756.98	
43	OCEB - 10% Credit					
44	**GRAND TOTAL**		**$50,011.33**		**$50,041.43**	**$30.10**
45	**% Change**					**0.1%**
46	**Non-RPP Customer**					
47	GA Disp (2013)		$0.00		$0.00	
48	GS Disp (2016)		$0.00		$0.00	
49	Revised Subtotal		$44,257.81		$44,284.45	
50	HST		$5,753.52		$5,756.98	
51	OCEB					
52	**GRAND TOTAL**		**$50,011.33**		**$50,041.43**	**$30.10**
53	**% Change**					**0.1%**

54	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**
55	Entegrus Only		$1,733.79		$1,751.09	$17.29
56	**% Change**					**1.0%**
57	Pass Through Costs		$0.00		$8.68	$8.68
58	**% Change**					**0.5%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - Dutton GS < 50 kW to GS > 50 kW

Line No.	Description	2015 CK Approved		2016 EPI Proposed		
		Rate	Total	Rate	Total	Change
1	kWh		440,000		440,000	
2	kW		96		96	
3	Loss Factor		1.0428		1.0431	
4	kWh - Loss Adjusted		458,832		458,964	
5	**ENERGY**					
6	Energy - Off Peak	$0.080	$22,528.00	$0.080	$22,528.00	
7	Energy - Mid Peak	$0.122	$9,662.40	$0.122	$9,662.40	
8	Energy - On Peak	$0.161	$12,751.20	$0.161	$12,751.20	
9	**Subtotal**		**$44,941.60**		**$44,941.60**	**$0.00**
10	**% Change**					**0.0%**
11	**DISTRBUTION**					
12	Service Charge	$27.45	$27.45	$97.27	$97.27	
13	Historical Smart Meter	$2.21	$2.21	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$3.84	$3.84	$13.35	$13.35	
16	SME Charge	$0.79	$0.79	$0.00	$0.00	
17	Distribution Losses	$0.1021	$1,923.50	$0.1021	$1,936.98	
18	Distribution Volumetric Charge	$0.0061	$2,684.00	$3.2218	$309.29	
19	Low Voltage Rate	$0.0013	$572.00	$0.6201	$59.53	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0000	$0.00	$0.0563	$5.40	
22	Rate Rider for Tax Change	$0.0000	$0.00	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0004	$176.00	$0.0000	$0.00	
24	Group One Deferral Disp (2015)	$0.0016	$704.00	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.5791	$55.59	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.1454	$13.96	
27	IFRS Disposition	$0.0000	$0.00	-$0.8185	-$78.58	
28	**Subtotal**		**$6,093.79**		**$2,412.81**	**-$3,680.98**
29	**% Change**					**-60.4%**
30	**DELIVERY**					
31	RTSR Network	$0.0071	$3,257.71	$2.6640	$255.74	
32	RTSR Connection	$0.0050	$2,294.16	$1.9890	$190.94	
33	**Subtotal**		**$5,551.87**		**$446.69**	**-$5,105.18**
34	**% Change**					**-92.0%**
35	**REGULATORY**					
36	WMSR, RRRP & OESP	$0.0060	$2,752.99	$0.0060	$2,753.78	
37	SSS	$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0070	$3,080.00	$0.0070	$3,080.00	
39	**Subtotal**		**$5,833.24**		**$5,834.03**	**$0.79**
40	**% Change**					**0.0%**
41	**Subtotal of Bill**		**$62,420.50**		**$53,635.13**	
42	HST		$8,114.66		$6,972.57	
43	OCEB - 10% Credit					
44	**GRAND TOTAL**		**$70,535.16**		**$60,607.69**	**-$9,927.47**
45	**% Change**					**-14.1%**
46	**Non-RPP Customer**					
47	GA Disp (2013)	$0.0083	$3,652.00	$0.0083	$0.80	
48	GS Disp (2016)	-$0.0004	-$176.00	$1.3567	$130.24	
49	Revised Subtotal		$65,896.50		$53,766.17	
50	HST		$8,566.54		$6,989.60	
51	OCEB					
52	**GRAND TOTAL**		**$74,463.04**		**$60,755.77**	**-$13,707.27**
53	**% Change**					**-18.4%**

54	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**
55	Entegrus Only		$4,641.00		$2,278.32	-$2,362.68
56	**% Change**					**-38.8%**
57	Pass Through Costs		$1,452.79		$134.49	-$1,318.30
58	**% Change**					**-21.6%**

Entegrus Powerlines Inc.
2016 Cost of Service Application, EB-2015-0061
Bill Impact Analysis - CK Intermediate to GS > 50 kW

Line No.	Description	2015 CK Approved		2016 EPI Proposed		
		Rate	Total	Rate	Total	Change
1	kWh		1,825,000		1,825,000	
2	kW		2,500		2,500	
3	Loss Factor		1.0428		1.0431	
4	kWh - Loss Adjusted		1,903,110		1,903,658	
5	**ENERGY**					
6	Energy - Off Peak	$0.080	$93,440.00	$0.080	$93,440.00	
7	Energy - Mid Peak	$0.122	$40,077.00	$0.122	$40,077.00	
8	Energy - On Peak	$0.161	$52,888.50	$0.161	$52,888.50	
9	**Subtotal**		**$186,405.50**		**$186,405.50**	**$0.00**
10	**% Change**					**0.0%**
11	**DISTRBUTION**					
12	Service Charge	$99.74	$99.74	$97.27	$97.27	
13	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00	
14	Historical Smart Meter	$0.00	$0.00	$0.00	$0.00	
15	SMIRR	$0.00	$0.00	$13.35	$13.35	
16	SME Charge	$0.00	$0.00	$0.00	$0.00	
17	Distribution Losses	$0.1021	$7,978.16	$0.1021	$8,034.08	
18	Distribution Volumetric Charge	$4.7298	$11,824.50	$3.2218	$8,054.50	
19	Low Voltage Rate	$0.1416	$354.00	$0.6201	$1,550.25	
20	LRAM	$0.0000	$0.00	$0.0000	$0.00	
21	LRAMVA Recovery	$0.0323	$80.75	$0.0563	$140.75	
22	Rate Rider for Tax Change	-$0.0263	-$65.75	$0.0000	$0.00	
23	Group One Deferral Disp (2013)	$0.0000	$0.00	$0.0000	$0.00	
24	Group One Deferral Disp (2015)	$0.8762	$2,190.50	$0.0000	$0.00	
25	Group One Deferral Disp (2016)	$0.0000	$0.00	$0.5791	$1,447.75	
26	Group Two Deferral Disp	$0.0000	$0.00	$0.1454	$363.50	
27	IFRS Disposition	$0.0000	$0.00	-$0.8185	-$2,046.25	
28	**Subtotal**		**$22,461.90**		**$17,655.20**	**-$4,806.70**
29	**% Change**					**-21.4%**
30	**DELIVERY**					
31	RTSR Network	$2.9270	$7,317.50	$2.6640	$6,660.00	
32	RTSR Connection	$2.0685	$5,171.25	$1.9890	$4,972.50	
33	**Subtotal**		**$12,488.75**		**$11,632.50**	**-$856.25**
34	**% Change**					**-6.9%**
35	**REGULATORY**					
36	WMSR, RRRP & OESP	$0.0060	$11,418.66	$0.0060	$11,421.95	
37	SSS	$0.2500	$0.25	$0.2500	$0.25	
38	Debt Retirement Charge	$0.0070	$12,775.00	$0.0070	$12,775.00	
39	**Subtotal**		**$24,193.91**		**$24,197.20**	**$3.28**
40	**% Change**					**0.0%**
41	**Subtotal of Bill**		**$245,550.06**		**$239,890.39**	
42	HST		$31,921.51		$31,185.75	
43	OCEB - 10% Credit					
44	**GRAND TOTAL**		**$277,471.56**		**$271,076.14**	**-$6,395.42**
45	**% Change**					**-2.3%**
46	**Non-RPP Customer**					
47	GA Disp (2013)	$0.0000	$0.00	$0.0000	$0.00	
48	GS Disp (2016)	$1.2861	$3,215.25	$1.3567	$3,391.75	
49	Revised Subtotal		$248,765.31		$243,282.14	
50	HST		$32,339.49		$31,626.68	
51	OCEB					
52	**GRAND TOTAL**		**$281,104.80**		**$274,908.82**	**-$6,195.97**
53	**% Change**					**-2.2%**

54	**Breakdown of Distibution**	**Rate**	**Total**	**Rate**	**Total**	**Change**
55	Entegrus Only		$19,902.40		$14,152.95	-$5,749.45
56	**% Change**					**-25.6%**
57	Pass Through Costs		$2,559.50		$3,502.25	$942.75
58	**% Change**					**4.2%**

ATTACHMENT J

Draft Rate Order

OPEBs Variance Account

Draft Accounting Order
OPEB Forecast Cash versus Forecast Accrual Differential Deferral Account

EPI shall establish the following deferral account effective May 1, 2016.

Account 1508 Other Regulatory Assets, Subaccount – OPEB Forecast Cash versus Forecast Accrual Differential Deferral Account

EPI shall establish the OPEB Forecast Cash versus Forecast Accrual Differential Deferral Account for the purpose of recording the difference in revenue requirement each year between both the capitalized and OM&A components of OPEBs accounted for using a forecasted cash basis (as to be reflected in rates if this settlement is accepted by the Board) and the capitalized and OM&A components of OPEBs accounted for using a forecasted accrual basis.

If the Board determines that LDCs must include in rates OPEBs accounted for using a forecasted cash basis, EPI will seek to discontinue this account without seeking disposition of the amounts recorded in this account. If the Board determines that LDCs should recover OPEBs in rates using a forecasted accrual accounting methodology, EPI will seek disposition of this account to dispose of the amounts so recorded in its next cost of service rate application. In such case, EPI will propose a disposition period over which the account should be disposed depending on the quantum in the account and the potential rate impacts at the time.

Carrying charges will not apply to this account.

<u>Sample Journal Entry</u>

Sample Assumptions:

- *OPEB costs (accrual basis) = $ 170k*
- *OPEB costs (cash basis) = $ 250k*
- *OPEB costs split between operating and capital on a 60/40 ratio.*
- *Assume capital items depreciated over 40 years and half year rule applies in year of acquisition.*
- *Assume OPEB costs incurred evenly throughout the fiscal period.*
- *Carrying charges do not apply to this deferral account.*

The sample accounting entries for the Deferral Account are provided below:

A) To record the shortfall of OPEBs accounted for using a forecasted accrual basis versus OPEBs accounted for using a forecasted cash basis.

DR	Capital costs (various accounts)	$32k	
DR	OM&A expenses (various accounts)	$48k	
CR	1508 OPEB Subaccount		($80k)

B) To depreciate the capital recorded re: the capital portion of OPEB costs:

DR	Depreciation	$0.4k	
CR	Accumulated Depreciation		($0.4k)