

PowerStream Inc.

EB-2015-0003

2016 – 2020 Custom IR Rate Application

Draft Rate Order

for

Rates Effective January 1, 2017

Filed: November 2, 2016

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Note: the Word and Excel files that correspond with these schedules are being filed on the Board’s Regulatory Electronic Submission System (“RESS”).

I. Introduction

PowerStream Inc. (“PowerStream”) submitted a Draft Rate Order on August 15, 2016 (“AUG DRO”) for 2016 and 2017 proposed rates based on the Ontario Energy Board (the “Board” or “OEB”) Decision and Order dated August 4, 2016.

As provided in the Order, OEB Staff and intervenors were directed to file their comments regarding the DRO by August 26, 2016. Comments were received from OEB Staff, Energy Probe and School Energy Coalition.

As a result of these comments, PowerStream filed a revised draft rate order on September 12, 2016 (“SEP DRO”).

On September 21, 2016, the OEB issued its Decision on Draft Rate Order. In this Decision, the Board made a number of findings with respect to both the 2016 and 2017 draft rates in the SEP DRO.

On September 23, 2016, PowerStream filed a revised 2016 Draft Rate Order to reflect the findings in the Decision on Draft Rate Order. The 2016 draft rate order was approved by the OEB in its September 27, 2016 Decision and Rate Order.

PowerStream was directed to file a revised 2017 draft rate order reflecting the OEB’s updated Cost of Capital parameters for 2017 rate applications within 14 days of the issuance of said parameters.

On October 27, 2016, the OEB issued its letter, Cost of Capital Parameter Updates for 2017 Cost of Service and Custom Incentive Rate-setting applications. As directed, PowerStream has updated its 2017 revenue requirement, from the SEP DRO, to reflect the OEB 2017 Cost of Capital parameters, and is filing this revised 2017 draft rate order (“2017 DRO”).

The Board’s findings with respect to the 2017 rates in the SEP DRO are discussed in Section II, Summary of Board’s Findings, and the resulting changes are discussed in Section III, 2017 Draft Rate Order Revisions, below.

II. Summary of Board's Findings

In its Decision on Draft Rate Order, the Board accepted the following items in PowerStream's SEP DRO for 2017 rates:

- PowerStream's adjustment to 2017 capital additions with respect to the lower approved capital spending for 2017 including its adjustment to work-in-progress;
- PowerStream's inclusion of 2016 and prior capital additions as filed in 2017 rate base;
- Reconciliation of depreciation and the change to exclude depreciation included in OM&A from the working capital allowance calculation;
- Changes to depreciation and CCA amounts;
- Cost Allocation adjustments;
- Removal of GS>50 kW TOU meters from capital additions for recording in deferral account 1557; and
- Renewal General Connection Rate Protection recovery of \$437,040 for 2017.

The Board did not accept PowerStream's position that cost of capital did not need to be updated for 2017 based on the OEB's Cost of Capital parameters for 2017 rate applications.

In conclusion, the Board accepted the SEP DRO as filed for 2017 with the exception of the cost of capital parameters. The changes resulting from updating the cost of capital as directed are discussed in Section III below.

III. 2017 Draft Rate Order Revisions

Based on the Board's findings discussed in Section II above there are no changes to the 2017 rate base, OM&A, depreciation and revenue offset amounts filed in the SEP DRO. PowerStream has updated the cost of capital used to calculate the allowed return on rate base in the setting of the 2017 revenue requirement. The resulting changes to the Cost of Capital, Target net Income, Deemed Interest, Taxes/PILs and Revenue Requirement are discussed below.

Cost of Capital

PowerStream has updated the 2017 revenue requirement to reflect the OEB's Cost of Capital Parameters for 2017 rates. Table 1 below shows the updated cost of capital used and a comparison to the SEP DRO filing.

Table 1: Cost of Capital

Cost of Capital	2017 DRO	SEP DRO
ROE	8.78%	9.30%
LT Rate	3.88%	4.01%
ST Rate	1.76%	3.00%
WACC	5.76%	6.08%

Details can be found in attached Schedule H, Appendix 2-OA Capital Structure, and Schedule I, Appendix 2-OB Debt instruments.

ROE/Target Net Income

Table 2 below shows the impact on ROE/Target Net Income from applying the 2017 ROE.

Table 2: ROE/Target Net Income (\$ Millions)

ROE	2017 DRO	SEP DRO	Change
Rate base	\$1,082.8	\$1,082.8	\$0.0
Deemed equity 40%	\$433.1	\$433.1	\$0.0
ROE	8.78%	9.30%	(0.52)%
ROE	\$38.0	\$40.3	(\$2.3)

Deemed Interest

Table 3 below shows the impact on deemed interest expense from applying the updated 2017 cost of debt.

Table 3: Deemed Interest Expense (\$ Millions)

Deemed Interest	2017 DRO	SEP DRO	Change
Rate base	\$1,082.8	\$1,082.8	\$0.0
ST Debt 4%	\$43.3	\$43.3	\$0.0
ST Rate	1.76%	3.00%	(1.24)%
ST Interest	\$0.8	\$1.3	(\$0.5)
LT Debt 56%	\$606.4	\$606.4	\$0.0
LT Rate	3.88%	4.01%	(0.13)%
LT Interest	\$23.5	\$24.3	(\$0.8)
Total Interest	\$24.3	\$25.6	(\$1.3)

Taxes/PILs

Table 4 below shows the impact of the lower Target Net Income/ROE on the amount of income taxes/PILs to be included in 2017 revenue requirement.

Table 4: Income Taxes/PILs (\$ Millions)

Income Taxes/PILs	2017 DRO	SEP DRO	Change
Target net Income/ROE	\$38.0	\$40.3	(\$2.3)
T2S(1) Additions	\$76.8	\$76.8	\$0.0
T2S(1) Deductions	(\$103.0)	(\$103.0)	\$0.0
Taxable Income	\$11.9	\$14.1	(\$2.3)
Taxes at 26.5%	\$3.2	\$3.7	(\$0.6)
Tax credits	(\$1.1)	(\$1.1)	\$0.0
Net taxes	\$2.02	\$2.62	(\$0.6)
Grossed up Taxes	\$2.7	\$3.6	(\$0.8)

Revenue Requirement

Table 5 below shows the impacts of the change in the cost of capital on the 2017 revenue requirement.

Table 5: 2017 Revenue Requirement Summary (\$Millions)

Revenue Requirement	2017 DRO	SEP DRO	Change
ROE	\$38.0	\$40.3	(\$2.3)
Interest Expense	\$24.3	\$25.6	(\$1.3)
Operating costs	\$96.2	\$96.2	(\$0.0)
Depreciation	\$49.7	\$49.7	\$0.0
Derecognition expense	\$1.3	\$1.3	\$0.0
Income Taxes	\$2.7	\$3.6	(\$0.8)
Sub-total	\$212.2	\$216.6	(\$4.4)
Revenue Offsets	(\$12.7)	(\$12.7)	\$0.0
Revenue Requirement	\$199.5	\$203.9	(\$4.4)

2017 Cost Allocation

PowerStream used the Board's Cost Allocation Model and methodology. The cost allocation results are summarized in Table 6 below.

Table 6: 2017 Cost Allocation Results

Revenue /Expenses Ratio	CA model at "status quo" rates	OEB PROPOSED RANGE		Proposed per DRO
Residential	98.2%	85%	115%	98.6%
GS Less Than 50 kW	106.5%	80%	120%	106.5%
GS 50 to 4,999 kW	98.8%	80%	120%	99.1%
Large Use	71.7%	85%	115%	85.2%
Unmetered Scattered Load	101.6%	80%	120%	101.6%
Sentinel Lighting	83.4%	80%	120%	83.6%
Street Lighting	152.7%	70%	120%	120.0%

The cost allocation results showed that two classes were outside the OEB allowed range: Large Use and Street Lighting. PowerStream calculated the adjustments to bring these two classes within the OEB range, an increase of \$63,243 for Large Use and a reduction of \$612,723 for Street Lighting. This left a net under recovery of \$549,481 which was allocated pro rata, on the basis of the pre-adjustment revenue, to the classes with revenue to cost ratios below 100%. This is the same methodology that was used in the SEP DRO and accepted by the OEB in its Decision on the SEP DRO. The results are shown in Table 7 below:

Table 7: 2017 Cost Allocation Adjustments

Customer Class	CA model at "status quo" rates	Re-allocation	Proposed per DRO
Residential	\$108,120,248	\$357,938	\$108,478,186
GS Less Than 50 kW	\$30,225,028		\$30,225,028
GS 50 to 4,999 kW	\$57,511,040	\$190,393	\$57,701,434
Large Use	\$327,233	\$64,326	\$391,559
Unmetered Scattered Load	\$597,796		\$597,796
Sentinel Lighting	\$19,962	\$66	\$20,029
Street Lighting	\$2,700,153	(\$612,723)	\$2,087,430
Total	\$199,501,461	\$0	\$199,501,461

The updated 2017 Cost Allocation Model schedules are attached as Schedule F and the model is being filed on RESS.

Rate Design

PowerStream's proposed distribution rates are set to recover the 2017 base revenue requirement and reflect the proposed revenue to cost ratios presented above under Cost Allocation. The rate derivation follows the same methodology as in the SEP DRO.

The current fixed/variable split in distribution revenue was approved in PowerStream's 2013 Cost of Service application (EB-2012-0161). Table 8 below provides the 2013 Board-approved split between fixed and variable distribution revenue.

Table 8: 2013 Board-Approved Fixed/Variable Split

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

Table 9 below shows the proposed 2017 Fixed/Variable Split.

Table 9: 2017 Proposed Fixed/Variable Split

Customer Class	2017		2017 New Rate Design for Residential	
	Variable	Fixed	Variable	Fixed
Residential	42.8%	57.2%	32.1%	67.9%
GS<50 kW	62.6%	37.4%	62.6%	37.4%
GS>50 kW	85.1%	14.9%	85.1%	14.9%
Large Use	62.8%	37.2%	62.8%	37.2%
Unmetered Scattered Load	47.5%	52.5%	47.5%	52.5%
Sentinel Lights	48.0%	52.0%	48.0%	52.0%
Street Lighting	38.6%	61.4%	38.6%	61.4%
	58.1%	41.9%	52.2%	47.8%

There is a slight change from the approved 2013 split when the 2016 approved rates are applied to 2017 billing determinants for purposes of allocating the 2017 revenue requirement. The “capping” of the monthly fixed service charge (“MSC”) can also slightly change the fixed-variable split.

In setting the proposed fixed/variable splits PowerStream has used the MSC ceiling calculated in the OEB Cost Allocation Study (“CAS”) models in determining the proposed MSC for each rate class as discussed below.

For each rate classification, where the current 2016 approved MSC is at or above the ceiling, the proposed MSC has been capped at the 2016 MSC, otherwise, the proposed MSC has been determined as the lower of the calculated MSC (calculated at the current fixed-variable revenue split) and the ceiling.

Once the MSC for each class is determined, the fixed distribution revenue from the MSC is calculated and subtracted from the total class revenue allocation. The remainder is the variable distribution revenue for the class. This variable distribution revenue value is then used to determine the variable charge.

Table 10 below compares the 2016 Current MSC and the calculated MSC at the current approved fixed/ variable split to the MSC values in the cost allocation study models. The highlighted numbers are the effective ceiling for the proposed MSC.

Table 10: PowerStream 2017 Monthly Fixed Service Charges

Customer Class	2017 CAS Floor	Ceiling	2016 Charge	2017 Calculated	2017 Proposed
Residential	\$5.45	\$18.45	\$12.90	\$15.59	\$15.59
GS<50 kW	\$13.01	\$28.74	\$26.55	\$31.98	\$28.74
GS>50 kW	\$41.94	\$100.33	\$140.97	\$163.01	\$140.97
Large Use	\$347.66	\$656.69	\$6,073.68	\$6,578.43	\$6,073.68
Unmetered Scattered Load	\$3.39	\$12.97	\$7.14	\$8.60	\$8.60
Sentinel Lights	\$0.74	\$7.39	\$3.47	\$4.19	\$4.19
Street Lighting	\$0.59	\$2.78	\$1.28	\$1.19	\$1.19

The numbers in the tables exclude Transformer Ownership Allowance. The cost of the transformer allowance was excluded from the Cost Allocation Study. In rate design the amount of transformer ownership allowance has been allocated only to the classes that receive it. PowerStream has maintained the current transformer ownership allowance of \$0.60 per kW, pending the results of further cost allocation refinements by the OEB.

According to the Board's Policy "A New Distribution Rate Design for Residential Electricity Customers", EB-2012-0440, PowerStream followed a four-year transition (2017 – 2020) to fully fixed charge for residential customers. The fully fixed charge was determined by making equal increases in the fixed charge over four years 2017-2020. At the same time, the usage charge was reduced in order to keep the result revenue-neutral. The change to the fixed monthly charge was determined using the customer numbers and usage data used in the current application (2017 billing determinants). Table 11 below presents the rate design for Residential rate classification for 2017 (Year 1 of 4).

Table 11: Residential Rate Design – 2017

2017 - Residential Rate Design (Year 1 of 4)								
Rate Design Transition		Revenue from Rates	Current F/V Split	Decoupling MFC Split	New F/V Split	Revenue @ new F/V Split	Adjusted Rates	Revenue at New F/V Split
Residential Fixed Rate	\$15.59	\$ 51,310,150	57.2%	11%	67.9%	\$ 73,619,749	\$18.51	\$ 73,624,099
Residential Variable Rate	\$0.0173	\$ 38,464,169	42.8%		32.1%	\$ 34,858,437	\$0.0130	\$ 34,967,426
		\$ 89,774,319				\$ 108,478,186		\$ 108,591,525
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement								\$ 113,339
								0.13%

See attached Schedule G, Chapter 2 Appendix 2-PA, for details of transition to fully fixed rates for the Residential class by 2020.

Revenue validation

See attached Schedule D, Revenue Validation (Appendix 2-V).

Other Rates

Low Voltage charges, Retail Transmission Service Rates, Specific Service Charges and loss factors are unchanged from the September 12, 2016 Draft Rate Order.

Bill Impacts

Tables 12-1, 12-2 and 12-3 summarize the bill impacts for the 2017 rate changes. See Schedule B for the full bill impact calculations.

Table 12-1: 2017 Bill Impact Summary – Total Bill

Customer Class	Billing Determinant	Consumption per Customer (kWh)	Load per Customer (kW)	Total Bill	Total Bill - with 8% HST Rebate
				2017	2017
Residential	kWh	750		2.9%	(4.3%)
GS<50 kW	kWh	2,000		2.3%	(4.9%)
GS>50 kW	kW	80,000	250	1.6%	
Large Use	kW	2,800,000	7,350	1.7%	
Unmetered Scattered Load	kWh	150		4.2%	
Sentinel Lights	kW	180		4.7%	
Street Lighting	kW	280		0.6%	
Average				2.6%	

Table 12-2: 2017 Bill Impact Summary - Distribution

Customer Class	Billing Determinant	Consumption per Customer (kWh)	Load per Customer (kW)	Distribution Component
				2017
Residential	kWh	750		11.3%
GS<50 kW	kWh	2,000		10.2%
GS>50 kW	kW	80,000	250	12.4%
Large Use	kW	2,800,000	7,350	26.2%
Unmetered Scattered Load	kWh	150		12.6%
Sentinel Lights	kW	180		13.6%
Street Lighting	kW	280		(10.2%)
Average				10.9%

Table 12-3: 2017 Residential Bill Impact Summary – Total Bill

Customer Class	Billing	Consumption per Customer	Total Bill	Total Bill - with 8% HST Rebate
	Determinant	(kWh)	2017	2017
Residential	kWh	100	13.1%	5.1%
Residential	kWh	250	7.4%	(0.2%)
Residential (10th Percentile)	kWh	309	6.3%	(1.2%)
Residential	kWh	500	4.3%	(3.1%)
Residential	kWh	750	2.9%	(4.3%)
Residential	kWh	1,000	2.2%	(5.0%)
Residential	kWh	1,500	1.5%	(5.7%)
Residential	kWh	2,000	1.0%	(6.1%)

All total bill impacts are under 10%, with the exception of very small Residential customers using 100 kWhs per month (note that 90% of Residential customers use 309 kWhs per month or more). After the HST rebate this total bill impact falls below 10%. No rate mitigation is proposed.

IV. Conclusion

PowerStream submits that the 2017 DRO fully complies with the Decision and the Decision on Draft Rate and has implemented all of the changes directed by the Board.

PowerStream respectfully submits its draft Tariff of Rates and Changes, for rates effective and implemented as of January 1, 2017 for the Board's approval.

Dated this 2nd day of November, 2016

Original signed by Tom Barrett

Tom Barrett
Manger, Rate Applications
PowerStream Inc.

PowerStream Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017

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

EB-2015-0003

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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	\$	18.51
Rate Rider for Disposition of Smart Grid True-up Variance Account (2014 balance)		
– effective until September 30, 2017	\$	(0.04)
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism Variance Account (2013 balance)		
– effective until September 30, 2017	\$	(0.10)
Rate Rider for Recovery of Stranded Meter Assets (2016) – effective until September 30, 2018	\$	0.06
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2016) – effective until September 30, 2018	\$	0.12
Rate Rider for Smart Metering Entry Charge – effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0130
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until September 30, 2018		
Applicable only for Non-RPP Customers	\$/kWh	0.0012
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until September 30, 2018	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Account – Power (2016) – effective until September 30, 2018	\$/kWh	(0.0003)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0082
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038

PowerStream Inc.
TARIFF OF RATES AND CHARGES
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EB-2015-0003

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 – Administrative Charge (if applicable)	\$	0.25

PowerStream Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017

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EB-2015-0003

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified in the Residential Service Classification pages 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)

PowerStream Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017

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EB-2015-0003

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)

PowerStream Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017

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EB-2015-0003

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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	\$	28.74
Rate Rider for Disposition of Smart Grid True-up Variance Account (2014 balance)		
– effective until September 30, 2017	\$	(0.17)
Rate Rider for Recovery of Stranded Meter Assets (2016) – effective until September 30, 2018	\$	0.21
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0183
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism Variance Account (2013 balance)		
– effective until September 30, 2017	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until September 30, 2018		
Applicable only for Non-RPP Customers	\$/kWh	0.0012
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until September 30, 2018	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Account – Power (2016) – effective until September 30, 2018	\$/kWh	(0.0003)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2016) – effective until September 30, 2018	\$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0033

MONTHLY RATES AND CHARGES – Regulatory Component

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

PowerStream Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017

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

EB-2015-0003

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW, both regular and interval metered. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	140.97
Rate Rider for Disposition of Smart Grid True-up Variance Account (2014 balance)		
– effective until September 30, 2017	\$	(4.81)
Distribution Volumetric Rate	\$/kW	4.2037
Low Voltage Service Rate	\$/kW	0.1589
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism Variance Account (2013 balance)		
– effective until September 30, 2017	\$/kW	(0.0196)
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until September 30, 2018		
Applicable only for Non-RPP Customers	\$/kW	0.4319
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until September 30, 2018	\$/kW	0.1169
Rate Rider for Disposition of Deferral/Variance Account – Power (2016) – effective until September 30, 2018	\$/kW	(0.1224)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2016) – effective until September 30, 2018	\$/kW	0.0620
Retail Transmission Rate – Network Service Rate	\$/kW	2.9268
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2618
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	3.0681
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	1.3652

MONTHLY RATES AND CHARGES – Regulatory Component

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

PowerStream Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017

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EB-2015-0003

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	6.073.68
Rate Rider for Disposition of Smart Grid True-up Variance Account (2014 balance)		
– effective until September 30, 2017	\$	(199.61)
Distribution Volumetric Rate	\$/kW	2.2421
Low Voltage Service Rate	\$/kW	0.1630
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism Variance Account (2013 balance)		
– effective until September 30, 2017	\$/kW	(0.0356)
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until September 30, 2018	\$/kW	0.1584
Rate Rider for Disposition of Deferral/Variance Account – Power (2016) – effective until September 30, 2018	\$/kW	(0.1659)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2016) – effective until September 30, 2018	\$/kW	0.0840
Retail Transmission Rate – Network Service Rate	\$/kW	3.5361
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3178

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 – Administrative Charge (if applicable)	\$	0.25

PowerStream Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017

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EB-2015-0003

STANDBY POWER SERVICE CLASSIFICATION

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

APPLICATION

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MONTHLY RATES AND CHARGES – Delivery Component - APPROVED ON AN INTERIM BASIS

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

\$/kW 2.8081

PowerStream Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017

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EB-2015-0003

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	8.60
Rate Rider for Disposition of Smart Grid True-up Variance Account (2014 balance)		
– effective until September 30, 2017	\$	(0.02)
Distribution Volumetric Rate	\$/kWh	0.0195
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism Variance Account (2013 balance)		
– effective until September 30, 2017	\$/kWh	(0.0002)
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until September 30, 2018		
Applicable only for Non-RPP Customers	\$/kWh	0.0012
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until September 30, 2018	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Account – Power (2016) – effective until September 30, 2018	\$/kWh	(0.0003)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2016) – effective until September 30, 2018	\$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0035

MONTHLY RATES AND CHARGES – Regulatory Component

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

PowerStream Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017

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EB-2015-0003

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	4.19
Rate Rider for Disposition of Smart Grid True-up Variance Account (2014 balance)		
– effective until September 30, 2017	\$	(0.01)
Distribution Volumetric Rate	\$/kW	9.8694
Low Voltage Service Rate	\$/kW	0.1170
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism Variance Account (2013 balance)		
– effective until September 30, 2017	\$/kW	(0.1678)
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until September 30, 2018		
Applicable only for Non-RPP Customers	\$/kW	0.4470
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until September 30, 2018	\$/kW	0.1210
Rate Rider for Disposition of Deferral/Variance Account – Power (2016) – effective until September 30, 2018	\$/kW	(0.1267)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2016) – effective until September 30, 2018	\$/kW	0.0641
Retail Transmission Rate – Network Service Rate	\$/kW	2.2743
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.9336

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 – Administrative Charge (if applicable)	\$	0.25

PowerStream Inc.

TARIFF OF RATES AND CHARGES

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EB-2015-0003

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	1.19
Distribution Volumetric Rate	\$/kW	6.3222
Low Voltage Service Rate	\$/kW	0.1288
Rate Rider for Recovery of Lost Revenue Adjustment Mechanism Variance Account (2013 balance) – effective until September 30, 2017	\$/kW	(0.1455)
Rate Rider for Disposition of Global Adjustment Account (2016) – effective until September 30, 2018 Applicable only for Non-RPP Customers	\$/kW	0.4124
Rate Rider for Disposition of Deferral/Variance Accounts (2016) – effective until September 30, 2018	\$/kW	0.1116
Rate Rider for Disposition of Deferral/Variance Account – Power (2016) – effective until September 30, 2018	\$/kW	(0.1169)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2016) – effective until September 30, 2018	\$/kW	0.0592
Retail Transmission Rate – Network Service Rate	\$/kW	2.9431
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3520

MONTHLY RATES AND CHARGES – Regulatory Component

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

PowerStream Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017

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EB-2015-0003

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the utility's Conditions of Service.

APPLICATION

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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 and energy	%	(1.00)

PowerStream Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017

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EB-2015-0003

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Request for Other Billing Information	\$	15.00
Easement Letter	\$	15.00
Income Tax Letter	\$	15.00
Account History	\$	15.00
Returned Cheque (plus bank charges)	\$	15.00
Legal Letter Charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter Dispute Charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00

Other

Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Specific Charge for Access to the Power Poles per pole/year (with the exception of wireless attachments)	\$	22.35
Temporary Service install and remove – overhead – no transformer	\$	500.00

PowerStream Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2017

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EB-2015-0003

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

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

Customer Class	Billing Determinant	Consumption per Customer (kWh)	Load per Customer (kW)	Distribution Component
				2017
Residential	kWh	750		11.3%
GS<50 kW	kWh	2,000		10.2%
GS>50 kW	kW	80,000	250	12.4%
Large Use	kW	2,800,000	7,350	26.2%
Unmetered Scattered Load	kWh	150		12.6%
Sentinel Lights	kW	180		13.6%
Street Lighting	kW	280		(10.2%)
Average				10.9%

Customer Class	Billing Determinant	Consumption per Customer (kWh)	Load per Customer (kW)	Total Bill	Total Bill - with 8% HST Rebate
				2017	2017
Residential	kWh	750		2.9%	(4.3%)
GS<50 kW	kWh	2,000		2.3%	(4.9%)
GS>50 kW	kW	80,000	250	1.6%	1.6%
Large Use	kW	2,800,000	7,350	1.7%	1.7%
Unmetered Scattered Load	kWh	150		4.2%	4.2%
Sentinel Lights	kW	180		4.7%	4.7%
Street Lighting	kW	280		0.6%	0.6%
Average				2.6%	0.5%



Appendix 2-W
Bill Impacts - Residential

Customer Class: **RESIDENTIAL**

TOU / non-TOU: **TOU**

Consumption **750**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 12.90	\$ 12.90	\$ 18.51	\$ 18.51	\$ 5.61	43.5%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.20	\$ 0.20	\$ -	\$ -	\$ (0.20)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.07	\$ 0.07	\$ -	\$ -	\$ (0.07)	-100.0%
Forgone Revenue Rate Rider (2016)	Monthly	1	\$ 1.33	\$ 1.33	\$ -	\$ -	\$ (1.33)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	750	\$ 0.0143	\$ 10.73	\$ 0.0130	\$ 9.75	\$ (0.98)	-9.1%
Smart Meter Disposition Rider	per kWh	750	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	750	\$ -	\$ -	\$ -	\$ -	\$ -	
ICM Rate Rider (2014)	per kWh	750	\$ 0.00	\$ 0.08	\$ -	\$ -	\$ (0.08)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	Monthly	1	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	Monthly	1	\$ 0.10	\$ (0.10)	\$ 0.10	\$ (0.10)	\$ -	0.0%
Account 1575 (2016)	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ 0.04	\$ (0.04)	\$ 0.04	\$ (0.04)	\$ -	0.0%
Recovery of Stranded Meter Assets (2016)	Monthly	1	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 25.34		\$ 28.30	\$ 2.96	11.7%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kWh	750	\$ 0.0003	\$ 0.23	\$ 0.0003	\$ 0.23	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	750	\$ 0.0003	\$ (0.23)	\$ 0.0003	\$ (0.23)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	750	\$ 0.0003	\$ 0.23	\$ 0.0005	\$ 0.38	\$ 0.15	66.7%
Line Losses on Cost of Power		25.88	\$ 0.1118	\$ 2.89	\$ 0.1118	\$ 3.10	\$ 0.20	7.0%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.0%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 29.24		\$ 32.56	\$ 3.31	11.3%
RTSR - Network	per kWh	776	\$ 0.0080	\$ 6.21	\$ 0.0082	\$ 6.38	\$ 0.17	2.7%
RTSR - Line and Transformation Connection	per kWh	776	\$ 0.0035	\$ 2.72	\$ 0.0038	\$ 2.96	\$ 0.24	8.8%
Sub-Total C - Delivery (including Sub-Total B)				\$ 38.17		\$ 41.89	\$ 3.72	9.7%
Wholesale Market Service Charge (WMSC)	per kWh	776	\$ 0.0036	\$ 2.79	\$ 0.0036	\$ 2.80	\$ 0.01	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	776	\$ 0.0013	\$ 1.01	\$ 0.0013	\$ 1.01	\$ 0.00	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	750	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	480	\$ 0.0870	\$ 41.76	\$ 0.0870	\$ 41.76	\$ -	0.0%
TOU - Mid Peak	per kWh	135	\$ 0.1320	\$ 17.82	\$ 0.1320	\$ 17.82	\$ -	0.0%
TOU - On Peak	per kWh	135	\$ 0.1800	\$ 24.30	\$ 0.1800	\$ 24.30	\$ -	0.0%
OESP Charge	per kWh	750	\$ 0.0011	\$ 0.83	\$ 0.0011	\$ 0.83	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 126.92		\$ 130.65	\$ 3.73	2.9%
HST			13%	\$ 16.50	13%	\$ 16.98	\$ 0.48	2.9%
Total Bill (including HST)				\$ 143.42		\$ 147.64	\$ 4.21	2.9%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 143.42		\$ 147.64	\$ 4.21	2.9%

Loss Factor (%) **3.45%**

3.69%

With 8% Direct HST Rebate						
Total Bill on TOU (before Taxes)			\$ 126.92		\$ 130.65	\$ 3.73 2.9%
HST		13%	\$ 16.50	13%	\$ 16.98	\$ 0.48 2.9%
Total Bill (including HST)			\$ 143.42		\$ 147.64	\$ 4.21 2.9%
HST				8%	\$ 10.45	\$ (10.45)
Total Bill on TOU (including HST Rebate)			\$ 143.42		\$ 137.19	\$ (6.24) -4.3%



Appendix 2-W
Bill Impacts - GS<50

Customer Class: **GS<50**

TOU / non-TOU: **TOU**

Consumption **2,000**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 26.55	\$ 26.55	\$ 28.74	\$ 28.74	\$ 2.19	8.2%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.55	\$ 0.55	\$ -	\$ -	\$ (0.55)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.14	\$ 0.14	\$ -	\$ -	\$ (0.14)	-100.0%
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 1.40	\$ 1.40	\$ -	\$ -	\$ (1.40)	-100.0%
	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	2,000	\$ 0.0142	\$ 28.40	\$ 0.0183	\$ 36.60	\$ 8.20	28.9%
Smart Meter Disposition Rider	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Forgone Revenue Rate Rider - Variable Component (2016)	per kWh	2,000	\$ 0.0009	\$ 1.80	\$ -	\$ -	\$ (1.80)	-100.0%
ICM Rate Rider (2014)	per kWh	2,000	\$ 0.0001	\$ 0.20	\$ -	\$ -	\$ (0.20)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kWh	2,000	\$ 0.0002	\$ 0.40	\$ 0.0002	\$ 0.40	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kWh	2,000	\$ 0.0001	\$ 0.20	\$ 0.0001	\$ 0.20	\$ -	0.0%
Account 1575 (2016)	per kWh	2,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ 0.17	\$ (0.17)	\$ 0.1700	\$ (0.17)	\$ -	0.0%
Recovery of Stranded Meter Assets (2016)	Monthly	1	\$ 0.21	\$ 0.21	\$ 0.21	\$ 0.21	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 59.68		\$ 65.98	\$ 6.30	10.6%
Disposition of Deferral/Variance Accounts (2016)	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	2,000	\$ 0.0003	\$ 0.60	\$ 0.0003	\$ 0.60	\$ -	0.0%
	per kWh	2,000	\$ 0.0003	\$ (0.60)	\$ 0.0003	\$ (0.60)	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	2,000	\$ 0.0003	\$ 0.60	\$ 0.0004	\$ 0.80	\$ 0.20	33.3%
Line Losses on Cost of Power		69.00	\$ 0.1118	\$ 7.72	\$ 0.1118	\$ 8.25	\$ 0.54	7.0%
Smart Meter Entity Charge	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -	0.0%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 68.79		\$ 75.82	\$ 7.04	10.2%
RTSR - Network	per kWh	2,069	\$ 0.0072	\$ 14.90	\$ 0.0073	\$ 15.14	\$ 0.24	1.6%
RTSR - Line and Transformation Connection	per kWh	2,069	\$ 0.0030	\$ 6.21	\$ 0.0033	\$ 6.84	\$ 0.64	10.3%
Sub-Total C - Delivery (including Sub-Total B)				\$ 89.89		\$ 97.81	\$ 7.92	8.8%
Wholesale Market Service Charge (WMSC)	per kWh	2,069	\$ 0.0036	\$ 7.45	\$ 0.0036	\$ 7.47	\$ 0.02	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	2,069	\$ 0.0013	\$ 2.69	\$ 0.0013	\$ 2.70	\$ 0.01	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	2,000	\$ 0.0070	\$ 14.00	\$ 0.0070	\$ 14.00	\$ -	0.0%
TOU - Off Peak	per kWh	1,280	\$ 0.0870	\$ 111.36	\$ 0.0870	\$ 111.36	\$ -	0.0%
TOU - Mid Peak	per kWh	360	\$ 0.1320	\$ 47.52	\$ 0.1320	\$ 47.52	\$ -	0.0%
TOU - On Peak	per kWh	360	\$ 0.1800	\$ 64.80	\$ 0.1800	\$ 64.80	\$ -	0.0%
OESP Charge	per kWh	2,000	\$ 0.0011	\$ 2.20	\$ 0.0011	\$ 2.20	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 340.16		\$ 348.10	\$ 7.94	2.3%
HST			13%	\$ 44.22	13%	\$ 45.25	\$ 1.03	2.3%
Total Bill (including HST)				\$ 384.38		\$ 393.35	\$ 8.97	2.3%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 384.38		\$ 393.35	\$ 8.97	2.3%

Loss Factor (%) **3.45%**

3.69%

With 8% Direct HST Rebate								
Total Bill on TOU (before Taxes)			\$ 340.16		\$ 348.10	\$ 7.94	2.3%	
HST		13%	\$ 44.22	13%	\$ 45.25	\$ 1.03	2.3%	
Total Bill (including HST)			\$ 384.38		\$ 393.35	\$ 8.97	2.3%	
HST				8%	\$ 27.85	\$ (27.85)		
Total Bill on TOU (including HST Rebate)			\$ 384.38		\$ 365.50	\$ (18.88)	-4.9%	



Appendix 2-W
Bill Impacts - GS > 50

Customer Class: **GS > 50**

TOU / non-TOU: **TOU**
Consumption
Load

80,000
250

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 140.97	\$ 140.97	\$ 140.97	\$ 140.97	\$ -	0.0%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 6.99	\$ 6.99	\$ -	\$ -	\$ (6.99)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.72	\$ 0.72	\$ -	\$ -	\$ (0.72)	-100.0%
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 7.38	\$ 7.38	\$ -	\$ -	\$ (7.38)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Distribution Volumetric Rate	per kW	250	\$ 3.3877	\$ 846.93	\$ 4.2037	\$ 1,050.93	\$ 204.00	24.1%
Smart Meter Disposition Rider	per kW	250	\$ -	\$ -	\$ -	\$ -	\$ -	-
Forgone Revenue Rate Rider - Variable Component (2016)	per kW	250	\$ 0.1857	\$ 46.43	\$ -	\$ -	\$ (46.43)	-100.0%
ICM Rate Rider (2014)	per kW	250	\$ 0.0173	\$ 4.33	\$ -	\$ -	\$ (4.33)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kW	250	\$ 0.0620	\$ 15.50	\$ 0.0620	\$ 15.50	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kW	250	\$ 0.0196	\$ (4.90)	\$ 0.0196	\$ (4.90)	\$ -	0.0%
Account 1575 (2016)	per kW	250	\$ -	\$ -	\$ -	\$ -	\$ -	-
Smart Grid True-up (2016)	Monthly	1	\$ 4.81	\$ (4.81)	\$ 4.8100	\$ (4.81)	\$ -	0.0%
	per kW	250	\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total A (excluding pass through)				\$ 1,059.53		\$ 1,197.69	\$ 138.16	13.0%
	per kW	250	\$ -	\$ -	\$ -	\$ -	\$ -	-
Disposition of Deferral/Variance Accounts (2016)	per kW	250	\$ 0.1169	\$ 29.23	\$ 0.1169	\$ 29.23	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kW	250	\$ 0.1224	\$ (30.60)	\$ 0.1224	\$ (30.60)	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power - Global Adjustment (2016)	per kW	250	\$ 0.4319	\$ 107.98	\$ 0.4319	\$ 107.98	\$ -	0.0%
Disposition of Global Adjustment Sub-Account (2014)	per kW	250	\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Low Voltage Service Charge	per kW	250	\$ 0.1189	\$ 29.73	\$ 0.1589	\$ 39.73	\$ 10.00	33.6%
Line Losses on Cost of Power		2,760.00		\$ -		\$ -	\$ -	-
				\$ -		\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)				\$ 1,195.85		\$ 1,344.01	\$ 148.16	12.4%
RTSR - Network	per kW	250	\$ 2.9192	\$ 729.80	\$ 2.9268	\$ 731.70	\$ 1.90	0.3%
RTSR - Line and Transformation Connection	per kW	250	\$ 1.1726	\$ 293.15	\$ 1.2618	\$ 315.45	\$ 22.30	7.6%
Sub-Total C - Delivery (including Sub-Total B)				\$ 2,218.80		\$ 2,391.16	\$ 172.36	7.8%
Wholesale Market Service Charge (WMSC)	per kWh	82,760	\$ 0.0036	\$ 297.94	\$ 0.0036	\$ 298.63	\$ 0.69	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	82,760	\$ 0.0013	\$ 107.59	\$ 0.0013	\$ 107.84	\$ 0.25	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	80,000	\$ 0.007	\$ 560.00	\$ 0.0070	\$ 560.00	\$ -	0.0%
TOU - Off Peak	per kW	52,966	\$ 0.0870	\$ 4,608.08	\$ 0.0870	\$ 4,618.77	\$ 10.69	0.2%
TOU - Mid Peak	per kWh	14,897	\$ 0.1320	\$ 1,966.38	\$ 0.1320	\$ 1,970.94	\$ 4.56	0.2%
TOU - On Peak	per kWh	14,897	\$ 0.1800	\$ 2,681.42	\$ 0.1800	\$ 2,687.64	\$ 6.22	0.2%
OESP Charge	per kWh	80,000	\$ 0.0011	\$ 88.00	\$ 0.0011	\$ 88.00	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Bill on TOU (before Taxes)				\$ 12,528.45		\$ 12,723.23	\$ 194.77	1.6%
HST			13%	\$ 1,628.70	13%	\$ 1,654.02	\$ 25.32	1.6%
Total Bill (including HST)				\$ 14,157.15		\$ 14,377.25	\$ 220.09	1.6%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	-
Total Bill on TOU (including OCEB)				\$ 14,157.15		\$ 14,377.25	\$ 220.09	1.6%

Loss Factor (%)

3.45%

3.69%



Appendix 2-W
Bill Impacts - Large User

Customer Class: **Large User**

TOU / non-TOU: **TOU**
Consumption
Load

2,800,000
7,350

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 6,073.68	\$ 6,073.68	\$ 6,073.68	\$ 6,073.68	\$ -	0.0%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 104.59	\$ 104.59	\$ -	\$ -	\$ (104.59)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 30.93	\$ 30.93	\$ -	\$ -	\$ (30.93)	-100.0%
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 322.17	\$ 322.17	\$ -	\$ -	\$ (322.17)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Distribution Volumetric Rate	per kW	7,350	\$ 1.4414	\$ 10,594.29	\$ 2.2421	\$ 16,479.44	\$ 5,885.15	55.6%
Smart Meter Disposition Rider	per kW	7,350	\$ -	\$ -	\$ -	\$ -	\$ -	-
Forgone Revenue Rate Rider - Variable Component (2016)	per kW	7,350	\$ 0.0759	\$ 557.87	\$ -	\$ -	\$ (557.87)	-100.0%
ICM Rate Rider (2014)	per kW	7,350	\$ 0.0073	\$ 53.66	\$ -	\$ -	\$ (53.66)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kW	7,350	\$ 0.0840	\$ 617.40	\$ 0.0840	\$ 617.40	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kW	7,350	\$ 0.0356	\$ (261.66)	\$ 0.0356	\$ (261.66)	\$ -	0.0%
Account 1575 (2016)	per kW	7,350	\$ -	\$ -	\$ -	\$ -	\$ -	-
Smart Grid True-up (2016)	Monthly	1	\$ 199.61	\$ (199.61)	\$ 199.6100	\$ (199.61)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total A (excluding pass through)				\$ 17,893.31		\$ 22,709.25	\$ 4,815.94	26.9%
Disposition of Deferral/Variance Accounts (2016)	per kW	7,350	\$ -	\$ -	\$ -	\$ -	\$ -	-
Disposition of Deferral/Variance Accounts - Power (2016)	per kW	7,350	\$ 0.1584	\$ 1,164.24	\$ 0.1584	\$ 1,164.24	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power - Global Adjustment (2016)	per kW	7,350	\$ 0.1659	\$ (1,219.37)	\$ 0.1659	\$ (1,219.37)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Low Voltage Service Charge	per kW	7,350	\$ 0.1437	\$ 1,056.20	\$ 0.1630	\$ 1,198.05	\$ 141.86	13.4%
Line Losses on Cost of Power		96,600		\$ -		\$ -	\$ -	-
				\$ -		\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)				\$ 18,894.38		\$ 23,852.17	\$ 4,957.79	26.2%
RTSR - Network	per kW	7350	\$ 3.4638	\$ 25,458.93	\$ 3.5361	\$ 25,990.34	\$ 531.40	2.1%
RTSR - Line and Transformation Connection	per kW	7350	\$ 1.2027	\$ 8,839.85	\$ 1.3178	\$ 9,685.83	\$ 845.98	9.6%
Sub-Total C - Delivery (including Sub-Total B)				\$ 53,193.16		\$ 59,528.34	\$ 6,335.18	11.9%
Wholesale Market Service Charge (WMSC)	per kWh	2,896,600	\$ 0.0036	\$ 10,427.76	\$ 0.0036	\$ 10,451.95	\$ 24.19	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	2,896,600	\$ 0.0013	\$ 3,765.58	\$ 0.0013	\$ 3,774.32	\$ 8.74	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	2,800,000	\$ 0.0070	\$ 19,600.00	\$ 0.0070	\$ 19,600.00	\$ -	0.0%
TOU - Off Peak	per kWh	1,853,824	\$ 0.0870	\$ 161,282.69	\$ 0.0870	\$ 161,656.86	\$ 374.17	0.2%
TOU - Mid Peak	per kWh	521,388	\$ 0.1320	\$ 68,823.22	\$ 0.1320	\$ 68,982.88	\$ 159.67	0.2%
TOU - On Peak	per kWh	521,388	\$ 0.1800	\$ 93,849.84	\$ 0.1800	\$ 94,067.57	\$ 217.73	0.2%
OESP Charge	per kWh	2,800,000	\$ 0.0011	\$ 3,080.00	\$ 0.0011	\$ 3,080.00	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Bill on TOU (before Taxes)				\$ 414,022.49		\$ 421,142.16	\$ 7,119.67	1.7%
HST			13%	\$ 53,822.92	13%	\$ 54,748.48	\$ 925.56	1.7%
Total Bill (including HST)				\$ 467,845.41		\$ 475,890.64	\$ 8,045.23	1.7%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	-
Total Bill on TOU (including OCEB)				\$ 467,845.41		\$ 475,890.64	\$ 8,045.23	1.7%

Loss Factor (%)

3.45%

3.69%

Appendix 2-W
Bill Impacts - Unmetered Scattered Load

Customer Class: **USL**

TOU / non-TOU: **TOU**

Consumption **150**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 7.14	\$ 7.14	\$ 8.60	\$ 8.60	\$ 1.46	20.4%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.11	\$ 0.11	\$ -	\$ -	\$ (0.11)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.04	\$ 0.04	\$ -	\$ -	\$ (0.04)	-100.0%
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 0.39	\$ 0.39	\$ -	\$ -	\$ (0.39)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	150	\$ 0.0162	\$ 2.43	\$ 0.0195	\$ 2.93	\$ 0.50	20.4%
Smart Meter Disposition Rider	per kWh	150	\$ -	\$ -	\$ -	\$ -	\$ -	
Forgone Revenue Rate Rider - Variable Component (2016)	per kWh	150	\$ 0.0009	\$ 0.14	\$ -	\$ -	\$ (0.14)	-100.0%
ICM Rate Rider (2014)	per kWh	150	\$ 0.0001	\$ 0.02	\$ -	\$ -	\$ (0.02)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kWh	150	\$ 0.0002	\$ 0.03	\$ 0.0002	\$ 0.03	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kWh	150	\$ 0.0002	\$ (0.03)	\$ 0.0002	\$ (0.03)	\$ -	0.0%
Account 1575 (2016)	per kWh	150	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ 0.02	\$ (0.02)	\$ 0.0200	\$ (0.02)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 10.24		\$ 11.51	\$ 1.27	12.4%
Disposition of Deferral/Variance Accounts (2016)	per kWh	150	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	150	\$ 0.0003	\$ 0.05	\$ 0.0003	\$ 0.05	\$ -	0.0%
	per kWh	150	\$ 0.0003	\$ (0.05)	\$ 0.0003	\$ (0.05)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	150	\$ 0.0003	\$ 0.05	\$ 0.0005	\$ 0.08	\$ 0.03	66.7%
Line Losses on Cost of Power		5.17	\$ -	\$ -	\$ -	\$ -	\$ -	
				\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 10.29		\$ 11.58	\$ 1.30	12.6%
RTSR - Network	per kWh	155	\$ 0.0072	\$ 1.12	\$ 0.0069	\$ 1.07	\$ (0.04)	-3.9%
RTSR - Line and Transformation Connection	per kWh	155	\$ 0.0034	\$ 0.53	\$ 0.0035	\$ 0.54	\$ 0.02	3.2%
Sub-Total C - Delivery (including Sub-Total B)				\$ 11.93		\$ 13.20	\$ 1.27	10.6%
Wholesale Market Service Charge (WMSC)	per kWh	155	\$ 0.0036	\$ 0.56	\$ 0.0036	\$ 0.56	\$ 0.00	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	155	\$ 0.0013	\$ 0.20	\$ 0.0013	\$ 0.20	\$ 0.00	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	150	\$ 0.0070	\$ 1.05	\$ 0.0070	\$ 1.05	\$ -	0.0%
TOU - Off Peak	per kWh	99	\$ 0.0870	\$ 8.64	\$ 0.0870	\$ 8.66	\$ 0.02	0.2%
TOU - Mid Peak	per kWh	28	\$ 0.1320	\$ 3.69	\$ 0.1320	\$ 3.70	\$ 0.01	0.2%
TOU - On Peak	per kWh	28	\$ 0.1800	\$ 5.03	\$ 0.1800	\$ 5.04	\$ 0.01	0.2%
OESP Charge	per kWh	150	\$ 0.0011	\$ 0.17	\$ 0.0011	\$ 0.17	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 31.51		\$ 32.82	\$ 1.31	4.2%
HST			13%	\$ 4.10	13%	\$ 4.27	\$ 0.17	4.2%
Total Bill (including HST)				\$ 35.61		\$ 37.09	\$ 1.48	4.2%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 35.61		\$ 37.09	\$ 1.48	4.2%

Loss Factor (%)

3.45%

3.69%



Appendix 2-W
Bill Impacts - Sentinel Lighting

Customer Class: **Sentinel**

TOU / non-TOU: **TOU**
Consumption
Load

180
1

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 3.47	\$ 3.47	\$ 4.19	\$ 4.19	\$ 0.72	20.7%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.09	\$ 0.09	\$ -	\$ -	\$ (0.09)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.02	\$ 0.02	\$ -	\$ -	\$ (0.02)	-100.0%
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 0.18	\$ 0.18	\$ -	\$ -	\$ (0.18)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Distribution Volumetric Rate	per kW	1	\$ 8.1615	\$ 8.16	\$ 9.8694	\$ 9.87	\$ 1.71	20.9%
Smart Meter Disposition Rider	per kW	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Forgone Revenue Rate Rider - Variable Component (2016)	per kW	1	\$ 0.4232	\$ 0.42	\$ -	\$ -	\$ (0.42)	-100.0%
ICM Rate Rider (2014)	per kW	1	\$ 0.0416	\$ 0.04	\$ -	\$ -	\$ (0.04)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kW	1	\$ 0.0641	\$ 0.06	\$ 0.0641	\$ 0.06	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kW	1	\$ 0.1678	\$ (0.17)	\$ 0.1678	\$ (0.17)	\$ -	0.0%
Account 1575 (2016)	per kW	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Smart Grid True-up (2016)	Monthly	1	\$ 0.01	\$ (0.01)	\$ 0.0100	\$ (0.01)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total A (excluding pass through)				\$ 12.27		\$ 13.95	\$ 1.67	13.6%
	per kW	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Disposition of Deferral/Variance Accounts (2016)	per kW	1	\$ 0.1210	\$ 0.12	\$ 0.1210	\$ 0.12	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kW	1	\$ 0.1267	\$ (0.13)	\$ 0.1267	\$ (0.13)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Low Voltage Service Charge	per kW	1	\$ 0.1031	\$ 0.10	\$ 0.1170	\$ 0.12	\$ 0.01	13.5%
Line Losses on Cost of Power		6.21		\$ -		\$ -	\$ -	-
						\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)				\$ 12.37		\$ 14.06	\$ 1.69	13.6%
RTSR - Network	per kW	1	\$ 2.2561	\$ 2.26	\$ 2.2743	\$ 2.27	\$ 0.02	0.8%
RTSR - Line and Transformation Connection	per kW	1	\$ 0.8629	\$ 0.86	\$ 0.9336	\$ 0.93	\$ 0.07	8.2%
Sub-Total C - Delivery (including Sub-Total B)				\$ 15.49		\$ 17.26	\$ 1.78	11.5%
Wholesale Market Service Charge (WMSC)	per kWh	186	\$ 0.0036	\$ 0.67	\$ 0.0036	\$ 0.67	\$ 0.00	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	186	\$ 0.0013	\$ 0.24	\$ 0.0013	\$ 0.24	\$ 0.00	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	180	\$ 0.0070	\$ 1.26	\$ 0.0070	\$ 1.26	\$ -	0.0%
TOU - Off Peak	per kWh	119.2	\$ 0.0870	\$ 10.37	\$ 0.0870	\$ 10.39	\$ 0.02	0.2%
TOU - Mid Peak	per kWh	33.5	\$ 0.1320	\$ 4.42	\$ 0.1320	\$ 4.43	\$ 0.01	0.2%
TOU - On Peak	per kWh	33.5	\$ 0.1800	\$ 6.03	\$ 0.1800	\$ 6.05	\$ 0.01	0.2%
OESP Charge	per kWh	180	\$ 0.0011	\$ 0.20	\$ 0.0011	\$ 0.20	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Bill on TOU (before Taxes)				\$ 38.94		\$ 40.76	\$ 1.83	4.7%
HST			13%	\$ 5.06	13%	\$ 5.30	\$ 0.24	4.7%
Total Bill (including HST)				\$ 44.00		\$ 46.06	\$ 2.06	4.7%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	-
Total Bill on TOU (including OCEB)				\$ 44.00		\$ 46.06	\$ 2.06	4.7%

Loss Factor (%)

3.45%

3.69%

Appendix 2-W
Bill Impacts - Street Lighting

Customer Class: S/L

TOU / non-TOU: TOU

Consumption
Load

280
1

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 1.28	\$ 1.28	\$ 1.19	\$ 1.19	\$ (0.09)	-7.0%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.02	\$ 0.02	\$ -	\$ -	\$ (0.02)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.01	\$ 0.01	\$ -	\$ -	\$ (0.01)	-100.0%
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 0.06	\$ 0.06	\$ -	\$ -	\$ (0.06)	-100.0%
	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Distribution Volumetric Rate	per kW	1	\$ 6.7744	\$ 6.77	\$ 6.3222	\$ 6.32	\$ (0.45)	-6.7%
Smart Meter Disposition Rider	per kW	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Forgone Revenue Rate Rider - Variable Component (2016)	per kW	1	\$ 0.2721	\$ 0.27	\$ -	\$ -	\$ (0.27)	-100.0%
ICM Rate Rider (2014)	per kW	1	\$ 0.0345	\$ 0.03	\$ -	\$ -	\$ (0.03)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kW	1	\$ 0.0592	\$ 0.06	\$ 0.0592	\$ 0.06	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kW	1	\$ 0.1455	\$ (0.15)	\$ 0.1455	\$ (0.15)	\$ -	0.0%
Account 1575 (2016)	per kW	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Smart Grid True-up (2016)	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total A (excluding pass through)				\$ 8.36		\$ 7.43	\$ (0.94)	-11.2%
	per kW	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Disposition of Deferral/Variance Accounts (2016)	per kW	1	\$ 0.1116	\$ 0.11	\$ 0.1116	\$ 0.11	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kW	1	\$ 0.1169	\$ (0.12)	\$ 0.1169	\$ (0.12)	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power - Global Adjustment (2016)	per kW	1	\$ 0.4124	\$ 0.41	\$ 0.4124	\$ 0.41	\$ -	0.0%
Disposition of Global Adjustment Sub-Account (2014)	per kW	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
	per kW	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
	per kW	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Low Voltage Service Charge	per kW	1	\$ 0.0917	\$ 0.09	\$ 0.1288	\$ 0.13	\$ 0.04	40.5%
Line Losses on Cost of Power		9.66	\$ -	\$ -	\$ -	\$ -	\$ -	-
				\$ -		\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)				\$ 8.86		\$ 7.96	\$ (0.90)	-10.2%
RTSR - Network	per kW	1	\$ 2.2203	\$ 2.22	\$ 2.9431	\$ 2.94	\$ 0.72	32.6%
RTSR - Line and Transformation Connection	per kW	1	\$ 0.9503	\$ 0.95	\$ 1.3520	\$ 1.35	\$ 0.40	42.3%
Sub-Total C - Delivery (including Sub-Total B)				\$ 12.03		\$ 12.26	\$ 0.22	1.9%
Wholesale Market Service Charge (WMSC)	per kWh	289.7	\$ 0.0036	\$ 1.04	\$ 0.0036	\$ 1.05	\$ 0.00	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	289.7	\$ 0.0013	\$ 0.38	\$ 0.0013	\$ 0.38	\$ 0.00	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	280	\$ 0.0070	\$ 1.96	\$ 0.0070	\$ 1.96	\$ -	0.0%
TOU - Off Peak	per kWh	185.4	\$ 0.0870	\$ 16.13	\$ 0.0870	\$ 16.17	\$ 0.04	0.2%
TOU - Mid Peak	per kWh	52.1	\$ 0.1320	\$ 6.88	\$ 0.1320	\$ 6.90	\$ 0.02	0.2%
TOU - On Peak	per kWh	52.1	\$ 0.1800	\$ 9.38	\$ 0.1800	\$ 9.41	\$ 0.02	0.2%
OESP Charge	per kWh	280	\$ 0.0011	\$ 0.31	\$ 0.0011	\$ 0.31	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Bill on TOU (before Taxes)				\$ 48.37		\$ 48.67	\$ 0.30	0.6%
HST			13%	\$ 6.29	13%	\$ 6.33	\$ 0.04	0.6%
Total Bill (including HST)				\$ 54.65		\$ 55.00	\$ 0.34	0.6%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	-
Total Bill on TOU (including OCEB)				\$ 54.65		\$ 55.00	\$ 0.34	0.6%

Loss Factor (%)

3.45%

3.69%

Summary of Bill Impacts - RESIDENTIAL (Various Consumption Levels)

Customer Class	Billing Determinant	Consumption per Customer (kWh)	Distribution Component 2017
Residential	kWh	100	22.8%
Residential	kWh	250	18.9%
Residential (10th Percentile)	kWh	309	17.7%
Residential	kWh	500	14.4%
Residential	kWh	750	11.3%
Residential	kWh	1,000	9.1%
Residential	kWh	1,500	6.1%
Residential	kWh	2,000	4.1%

Customer Class	Billing Determinant	Consumption per Customer (kWh)	Total Bill 2017	Total Bill - with 8% HST Rebate
				2017
Residential	kWh	100	13.1%	5.1%
Residential	kWh	250	7.4%	(0.2%)
Residential (10th Percentile)	kWh	309	6.3%	(1.2%)
Residential	kWh	500	4.3%	(3.1%)
Residential	kWh	750	2.9%	(4.3%)
Residential	kWh	1,000	2.2%	(5.0%)
Residential	kWh	1,500	1.5%	(5.7%)
Residential	kWh	2,000	1.0%	(6.1%)

Appendix 2-W
Bill Impacts - Residential

Customer Class: **RESIDENTIAL**

TOU / non-TOU: **TOU**

Consumption **100**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 12.90	\$ 12.90	\$ 18.51	\$ 18.51	\$ 5.61	43.5%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.20	\$ 0.20	\$ -	\$ -	\$ (0.20)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.07	\$ 0.07	\$ -	\$ -	\$ (0.07)	-100.0%
Forgone Revenue Rate Rider (2016)	Monthly	1	\$ 1.33	\$ 1.33	\$ -	\$ -	\$ (1.33)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	100	\$ 0.0143	\$ 1.43	\$ 0.0130	\$ 1.30	\$ (0.13)	-9.1%
Smart Meter Disposition Rider	per kWh	100	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	100	\$ -	\$ -	\$ -	\$ -	\$ -	
ICM Rate Rider (2014)	per kWh	100	\$ 0.00	\$ 0.01	\$ -	\$ -	\$ (0.01)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	Monthly	1	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	Monthly	1	\$ 0.10	\$ (0.10)	\$ 0.10	\$ (0.10)	\$ -	0.0%
Account 1575 (2016)	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ 0.04	\$ (0.04)	\$ 0.04	\$ (0.04)	\$ -	0.0%
Recovery of Stranded Meter Assets (2016)	Monthly	1	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 15.98		\$ 19.85	\$ 3.87	24.2%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kWh	100	\$ 0.0003	\$ 0.03	\$ 0.0003	\$ 0.03	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	100	\$ 0.0003	\$ (0.03)	\$ 0.0003	\$ (0.03)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	100	\$ 0.0003	\$ 0.03	\$ 0.0005	\$ 0.05	\$ 0.02	66.7%
Line Losses on Cost of Power		3.45	\$ 0.1118	\$ 0.39	\$ 0.1118	\$ 0.41	\$ 0.03	7.0%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.0%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 17.18		\$ 21.10	\$ 3.92	22.8%
RTSR - Network	per kWh	103	\$ 0.0080	\$ 0.83	\$ 0.0082	\$ 0.85	\$ 0.02	2.7%
RTSR - Line and Transformation Connection	per kWh	103	\$ 0.0035	\$ 0.36	\$ 0.0038	\$ 0.39	\$ 0.03	8.8%
Sub-Total C - Delivery (including Sub-Total B)				\$ 18.37		\$ 22.34	\$ 3.97	21.6%
Wholesale Market Service Charge (WMSC)	per kWh	103	\$ 0.0036	\$ 0.37	\$ 0.0036	\$ 0.37	\$ 0.00	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	103	\$ 0.0013	\$ 0.13	\$ 0.0013	\$ 0.13	\$ 0.00	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	100	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	64	\$ 0.0870	\$ 5.57	\$ 0.0870	\$ 5.57	\$ -	0.0%
TOU - Mid Peak	per kWh	18	\$ 0.1320	\$ 2.38	\$ 0.1320	\$ 2.38	\$ -	0.0%
TOU - On Peak	per kWh	18	\$ 0.1800	\$ 3.24	\$ 0.1800	\$ 3.24	\$ -	0.0%
OESP Charge	per kWh	100	\$ 0.0011	\$ 0.11	\$ 0.0011	\$ 0.11	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 30.42		\$ 34.39	\$ 3.97	13.1%
HST			13%	\$ 3.95	13%	\$ 4.47	\$ 0.52	13.1%
Total Bill (including HST)				\$ 34.38		\$ 38.87	\$ 4.49	13.1%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 34.38		\$ 38.87	\$ 4.49	13.1%

Loss Factor (%)

3.45%

3.69%

With 8% Direct HST Rebate								
Total Bill on TOU (before Taxes)				\$ 30.42		\$ 34.39	\$ 3.97	13.1%
HST			13%	\$ 3.95	13%	\$ 4.47	\$ 0.52	13.1%
Total Bill (including HST)				\$ 34.38		\$ 38.87	\$ 4.49	13.1%
HST					8%	\$ 2.75	\$ (2.75)	
Total Bill on TOU (including HST Rebate)				\$ 34.38		\$ 36.11	\$ 1.74	5.1%

Appendix 2-W
Bill Impacts - Residential

Customer Class: **RESIDENTIAL**

TOU / non-TOU: **TOU**

Consumption **250**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 12.90	\$ 12.90	\$ 18.51	\$ 18.51	\$ 5.61	43.5%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.20	\$ 0.20	\$ -	\$ -	\$ (0.20)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.07	\$ 0.07	\$ -	\$ -	\$ (0.07)	-100.0%
Forgone Revenue Rate Rider (2016)	Monthly	1	\$ 1.33	\$ 1.33	\$ -	\$ -	\$ (1.33)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	250	\$ 0.0143	\$ 3.58	\$ 0.0130	\$ 3.25	\$ (0.33)	-9.1%
Smart Meter Disposition Rider	per kWh	250	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	250	\$ -	\$ -	\$ -	\$ -	\$ -	
ICM Rate Rider (2014)	per kWh	250	\$ 0.00	\$ 0.03	\$ -	\$ -	\$ (0.03)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	Monthly	1	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	Monthly	1	\$ 0.10	\$ (0.10)	\$ 0.10	\$ (0.10)	\$ -	0.0%
Account 1575 (2016)	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ 0.04	\$ (0.04)	\$ 0.04	\$ (0.04)	\$ -	0.0%
Recovery of Stranded Meter Assets (2016)	Monthly	1	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 18.14		\$ 21.80	\$ 3.66	20.2%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kWh	250	\$ 0.0003	\$ 0.08	\$ 0.0003	\$ 0.08	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	250	\$ 0.0003	\$ (0.08)	\$ 0.0003	\$ (0.08)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	250	\$ 0.0003	\$ 0.08	\$ 0.0005	\$ 0.13	\$ 0.05	66.7%
Line Losses on Cost of Power		8.63	\$ 0.1118	\$ 0.96	\$ 0.1118	\$ 1.03	\$ 0.07	7.0%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.0%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 19.96		\$ 23.74	\$ 3.78	18.9%
RTSR - Network	per kWh	259	\$ 0.0080	\$ 2.07	\$ 0.0082	\$ 2.13	\$ 0.06	2.7%
RTSR - Line and Transformation Connection	per kWh	259	\$ 0.0035	\$ 0.91	\$ 0.0038	\$ 0.99	\$ 0.08	8.8%
Sub-Total C - Delivery (including Sub-Total B)				\$ 22.94		\$ 26.85	\$ 3.91	17.1%
Wholesale Market Service Charge (WMSC)	per kWh	259	\$ 0.0036	\$ 0.93	\$ 0.0036	\$ 0.93	\$ 0.00	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	259	\$ 0.0013	\$ 0.34	\$ 0.0013	\$ 0.34	\$ 0.00	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	250	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	160	\$ 0.0870	\$ 13.92	\$ 0.0870	\$ 13.92	\$ -	0.0%
TOU - Mid Peak	per kWh	45	\$ 0.1320	\$ 5.94	\$ 0.1320	\$ 5.94	\$ -	0.0%
TOU - On Peak	per kWh	45	\$ 0.1800	\$ 8.10	\$ 0.1800	\$ 8.10	\$ -	0.0%
OESP Charge	per kWh	250	\$ 0.0011	\$ 0.28	\$ 0.0011	\$ 0.28	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 52.69		\$ 56.61	\$ 3.92	7.4%
HST			13%	\$ 6.85	13%	\$ 7.36	\$ 0.51	7.4%
Total Bill (including HST)				\$ 59.54		\$ 63.97	\$ 4.43	7.4%
<i>Ontario Clean Energy Benefit ¹</i>						\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 59.54		\$ 63.97	\$ 4.43	7.4%

Loss Factor (%)

3.45%

3.69%

With 8% Direct HST Rebate								
Total Bill on TOU (before Taxes)				\$ 52.69		\$ 56.61	\$ 3.92	7.4%
HST			13%	\$ 6.85	13%	\$ 7.36	\$ 0.51	7.4%
Total Bill (including HST)				\$ 59.54		\$ 63.97	\$ 4.43	7.4%
HST					8%	\$ 4.53	\$ (4.53)	
Total Bill on TOU (including HST Rebate)				\$ 59.54		\$ 59.44	\$ (0.10)	-0.2%

Appendix 2-W
Bill Impacts - Residential

Customer Class: **RESIDENTIAL**

TOU / non-TOU: **TOU**

Consumption **309**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 12.90	\$ 12.90	\$ 18.51	\$ 18.51	\$ 5.61	43.5%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.20	\$ 0.20	\$ -	\$ -	\$ (0.20)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.07	\$ 0.07	\$ -	\$ -	\$ (0.07)	-100.0%
Forgone Revenue Rate Rider (2016)	Monthly	1	\$ 1.33	\$ 1.33	\$ -	\$ -	\$ (1.33)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	308.871	\$ 0.0143	\$ 4.42	\$ 0.0130	\$ 4.02	\$ (0.40)	-9.1%
Smart Meter Disposition Rider	per kWh	308.871	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	308.871	\$ -	\$ -	\$ -	\$ -	\$ -	
ICM Rate Rider (2014)	per kWh	308.871	\$ 0.00	\$ 0.03	\$ -	\$ -	\$ (0.03)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	Monthly	1	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	Monthly	1	\$ -0.10	\$ (0.10)	\$ -0.10	\$ (0.10)	\$ -	0.0%
Account 1575 (2016)	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ -0.04	\$ (0.04)	\$ -0.04	\$ (0.04)	\$ -	0.0%
Recovery of Stranded Meter Assets (2016)	Monthly	1	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 18.98		\$ 22.56	\$ 3.58	18.8%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kWh	308.871	\$ 0.0003	\$ 0.09	\$ 0.0003	\$ 0.09	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	308.871	\$ -0.0003	\$ (0.09)	\$ -0.0003	\$ (0.09)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	308.871	\$ 0.0003	\$ 0.09	\$ 0.0005	\$ 0.15	\$ 0.06	66.7%
Line Losses on Cost of Power		10.66	\$ 0.1118	\$ 1.19	\$ 0.1118	\$ 1.27	\$ 0.08	7.0%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.0%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 21.06		\$ 24.78	\$ 3.72	17.7%
RTSR - Network	per kWh	320	\$ 0.0080	\$ 2.56	\$ 0.0082	\$ 2.63	\$ 0.07	2.7%
RTSR - Line and Transformation Connection	per kWh	320	\$ 0.0035	\$ 1.12	\$ 0.0038	\$ 1.22	\$ 0.10	8.8%
Sub-Total C - Delivery (including Sub-Total B)				\$ 24.73		\$ 28.62	\$ 3.89	15.7%
Wholesale Market Service Charge (WMSC)	per kWh	320	\$ 0.0036	\$ 1.15	\$ 0.0036	\$ 1.15	\$ 0.00	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	320	\$ 0.0013	\$ 0.42	\$ 0.0013	\$ 0.42	\$ 0.00	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	309	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	198	\$ 0.0870	\$ 17.20	\$ 0.0870	\$ 17.20	\$ -	0.0%
TOU - Mid Peak	per kWh	56	\$ 0.1320	\$ 7.34	\$ 0.1320	\$ 7.34	\$ -	0.0%
TOU - On Peak	per kWh	56	\$ 0.1800	\$ 10.01	\$ 0.1800	\$ 10.01	\$ -	0.0%
OESP Charge	per kWh	309	\$ 0.0011	\$ 0.34	\$ 0.0011	\$ 0.34	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 61.43		\$ 65.33	\$ 3.89	6.3%
HST			13%	\$ 7.99	13%	\$ 8.49	\$ 0.51	6.3%
Total Bill (including HST)				\$ 69.42		\$ 73.82	\$ 4.40	6.3%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 69.42		\$ 73.82	\$ 4.40	6.3%

Loss Factor (%)

3.45%

3.69%

With 8% Direct HST Rebate								
Total Bill on TOU (before Taxes)				\$ 61.43		\$ 65.33	\$ 3.89	6.3%
HST			13%	\$ 7.99	13%	\$ 8.49	\$ 0.51	6.3%
Total Bill (including HST)				\$ 69.42		\$ 73.82	\$ 4.40	6.3%
HST					8%	\$ -5.23	\$ (5.23)	
Total Bill on TOU (including HST Rebate)				\$ 69.42		\$ 68.59	\$ (0.83)	-1.2%

Appendix 2-W
Bill Impacts - Residential

Customer Class: **RESIDENTIAL**

TOU / non-TOU: **TOU**

Consumption **500**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 12.90	\$ 12.90	\$ 18.51	\$ 18.51	\$ 5.61	43.5%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.20	\$ 0.20	\$ -	\$ -	\$ (0.20)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.07	\$ 0.07	\$ -	\$ -	\$ (0.07)	-100.0%
Forgone Revenue Rate Rider (2016)	Monthly	1	\$ 1.33	\$ 1.33	\$ -	\$ -	\$ (1.33)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	500	\$ 0.0143	\$ 7.15	\$ 0.0130	\$ 6.50	\$ (0.65)	-9.1%
Smart Meter Disposition Rider	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
ICM Rate Rider (2014)	per kWh	500	\$ 0.00	\$ 0.05	\$ -	\$ -	\$ (0.05)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	Monthly	1	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	Monthly	1	\$ 0.10	\$ (0.10)	\$ 0.10	\$ (0.10)	\$ -	0.0%
Account 1575 (2016)	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ 0.04	\$ (0.04)	\$ 0.04	\$ (0.04)	\$ -	0.0%
Recovery of Stranded Meter Assets (2016)	Monthly	1	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 21.74		\$ 25.05	\$ 3.31	15.2%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kWh	500	\$ 0.0003	\$ 0.15	\$ 0.0003	\$ 0.15	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	500	\$ 0.0003	\$ (0.15)	\$ 0.0003	\$ (0.15)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	500	\$ 0.0003	\$ 0.15	\$ 0.0005	\$ 0.25	\$ 0.10	66.7%
Line Losses on Cost of Power		17.25	\$ 0.1118	\$ 1.93	\$ 0.1118	\$ 2.06	\$ 0.13	7.0%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.0%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 24.60		\$ 28.15	\$ 3.54	14.4%
RTSR - Network	per kWh	517	\$ 0.0080	\$ 4.14	\$ 0.0082	\$ 4.25	\$ 0.11	2.7%
RTSR - Line and Transformation Connection	per kWh	517	\$ 0.0035	\$ 1.81	\$ 0.0038	\$ 1.97	\$ 0.16	8.8%
Sub-Total C - Delivery (including Sub-Total B)				\$ 30.55		\$ 34.37	\$ 3.82	12.5%
Wholesale Market Service Charge (WMSC)	per kWh	517	\$ 0.0036	\$ 1.86	\$ 0.0036	\$ 1.87	\$ 0.00	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	517	\$ 0.0013	\$ 0.67	\$ 0.0013	\$ 0.67	\$ 0.00	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	500	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	320	\$ 0.0870	\$ 27.84	\$ 0.0870	\$ 27.84	\$ -	0.0%
TOU - Mid Peak	per kWh	90	\$ 0.1320	\$ 11.88	\$ 0.1320	\$ 11.88	\$ -	0.0%
TOU - On Peak	per kWh	90	\$ 0.1800	\$ 16.20	\$ 0.1800	\$ 16.20	\$ -	0.0%
OESP Charge	per kWh	500	\$ 0.0011	\$ 0.55	\$ 0.0011	\$ 0.55	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 89.81		\$ 93.63	\$ 3.82	4.3%
HST			13%	\$ 11.67	13%	\$ 12.17	\$ 0.50	4.3%
Total Bill (including HST)				\$ 101.48		\$ 105.80	\$ 4.32	4.3%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 101.48		\$ 105.80	\$ 4.32	4.3%

Loss Factor (%)

3.45%

3.69%

With 8% Direct HST Rebate								
Total Bill on TOU (before Taxes)				\$ 89.81		\$ 93.63	\$ 3.82	4.3%
HST			13%	\$ 11.67	13%	\$ 12.17	\$ 0.50	4.3%
Total Bill (including HST)				\$ 101.48		\$ 105.80	\$ 4.32	4.3%
HST					8%	\$ 7.49	\$ (7.49)	
Total Bill on TOU (including HST Rebate)				\$ 101.48		\$ 98.31	\$ (3.17)	-3.1%

Appendix 2-W
Bill Impacts - Residential

Customer Class: **RESIDENTIAL**

TOU / non-TOU: **TOU**

Consumption **1,000**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 12.90	\$ 12.90	\$ 18.51	\$ 18.51	\$ 5.61	43.5%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.20	\$ 0.20	\$ -	\$ -	\$ (0.20)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.07	\$ 0.07	\$ -	\$ -	\$ (0.07)	-100.0%
Forgone Revenue Rate Rider (2016)	Monthly	1	\$ 1.33	\$ 1.33	\$ -	\$ -	\$ (1.33)	-100.0%
	1		\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	1000	\$ 0.0143	\$ 14.30	\$ 0.0130	\$ 13.00	\$ (1.30)	-9.1%
Smart Meter Disposition Rider	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
ICM Rate Rider (2014)	per kWh	1000	\$ 0.00	\$ 0.10	\$ -	\$ -	\$ (0.10)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	Monthly	1	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	Monthly	1	\$ 0.10	\$ (0.10)	\$ 0.10	\$ (0.10)	\$ -	0.0%
Account 1575 (2016)	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ 0.04	\$ (0.04)	\$ 0.04	\$ (0.04)	\$ -	0.0%
Recovery of Stranded Meter Assets (2016)	Monthly	1	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 28.94		\$ 31.55	\$ 2.61	9.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kWh	1000	\$ 0.0003	\$ 0.30	\$ 0.0003	\$ 0.30	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	1000	\$ 0.0003	\$ (0.30)	\$ 0.0003	\$ (0.30)	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	1000	\$ 0.0003	\$ 0.30	\$ 0.0005	\$ 0.50	\$ 0.20	66.7%
Line Losses on Cost of Power		34.50	\$ 0.1118	\$ 3.86	\$ 0.1118	\$ 4.13	\$ 0.27	7.0%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.0%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 33.88		\$ 36.96	\$ 3.08	9.1%
RTSR - Network	per kWh	1035	\$ 0.0080	\$ 8.28	\$ 0.0082	\$ 8.50	\$ 0.23	2.7%
RTSR - Line and Transformation Connection	per kWh	1035	\$ 0.0035	\$ 3.62	\$ 0.0038	\$ 3.94	\$ 0.32	8.8%
Sub-Total C - Delivery (including Sub-Total B)				\$ 45.78		\$ 49.40	\$ 3.62	7.9%
Wholesale Market Service Charge (WMSC)	per kWh	1035	\$ 0.0036	\$ 3.72	\$ 0.0036	\$ 3.73	\$ 0.01	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	1035	\$ 0.0013	\$ 1.34	\$ 0.0013	\$ 1.35	\$ 0.00	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	1000	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	640	\$ 0.0870	\$ 55.68	\$ 0.0870	\$ 55.68	\$ -	0.0%
TOU - Mid Peak	per kWh	180	\$ 0.1320	\$ 23.76	\$ 0.1320	\$ 23.76	\$ -	0.0%
TOU - On Peak	per kWh	180	\$ 0.1800	\$ 32.40	\$ 0.1800	\$ 32.40	\$ -	0.0%
OESP Charge	per kWh	1000	\$ 0.0011	\$ 1.10	\$ 0.0011	\$ 1.10	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 164.04		\$ 167.68	\$ 3.64	2.2%
HST			13%	\$ 21.33	13%	\$ 21.80	\$ 0.47	2.2%
Total Bill (including HST)				\$ 185.36		\$ 189.47	\$ 4.11	2.2%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 185.36		\$ 189.47	\$ 4.11	2.2%

Loss Factor (%)

3.45%

3.69%

With 8% Direct HST Rebate							
Total Bill on TOU (before Taxes)			\$ 164.04		\$ 167.68	\$ 3.64	2.2%
HST		13%	\$ 21.33	13%	\$ 21.80	\$ 0.47	2.2%
Total Bill (including HST)			\$ 185.36		\$ 189.47	\$ 4.11	2.2%
HST				8%	-\$ 13.41	\$ (13.41)	
Total Bill on TOU (including HST Rebate)			\$ 185.36		\$ 176.06	\$ (9.31)	-5.0%

Appendix 2-W
Bill Impacts - Residential

Customer Class: **RESIDENTIAL**

TOU / non-TOU: **TOU**

Consumption **1,500**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 12.90	\$ 12.90	\$ 18.51	\$ 18.51	\$ 5.61	43.5%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.20	\$ 0.20	\$ -	\$ -	\$ (0.20)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.07	\$ 0.07	\$ -	\$ -	\$ (0.07)	-100.0%
Forgone Revenue Rate Rider (2016)	Monthly	1	\$ 1.33	\$ 1.33	\$ -	\$ -	\$ (1.33)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	1500	\$ 0.0143	\$ 21.45	\$ 0.0130	\$ 19.50	\$ (1.95)	-9.1%
Smart Meter Disposition Rider	per kWh	1500	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	1500	\$ -	\$ -	\$ -	\$ -	\$ -	
ICM Rate Rider (2014)	per kWh	1500	\$ 0.00	\$ 0.15	\$ -	\$ -	\$ (0.15)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	Monthly	1	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	Monthly	1	\$ -0.10	\$ (0.10)	\$ -0.10	\$ (0.10)	\$ -	0.0%
Account 1575 (2016)	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ -0.04	\$ (0.04)	\$ -0.04	\$ (0.04)	\$ -	0.0%
Recovery of Stranded Meter Assets (2016)	Monthly	1	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 36.14		\$ 38.05	\$ 1.91	5.3%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kWh	1500	\$ 0.0003	\$ 0.45	\$ 0.0003	\$ 0.45	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	1500	\$ -0.0003	\$ (0.45)	\$ -0.0003	\$ (0.45)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	1500	\$ 0.0003	\$ 0.45	\$ 0.0005	\$ 0.75	\$ 0.30	66.7%
Line Losses on Cost of Power		51.75	\$ 0.1118	\$ 5.79	\$ 0.1118	\$ 6.19	\$ 0.40	7.0%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.0%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 43.16		\$ 45.78	\$ 2.61	6.1%
RTSR - Network	per kWh	1552	\$ 0.0080	\$ 12.41	\$ 0.0082	\$ 12.75	\$ 0.34	2.7%
RTSR - Line and Transformation Connection	per kWh	1552	\$ 0.0035	\$ 5.43	\$ 0.0038	\$ 5.91	\$ 0.48	8.8%
Sub-Total C - Delivery (including Sub-Total B)				\$ 61.01		\$ 64.44	\$ 3.43	5.6%
Wholesale Market Service Charge (WMSC)	per kWh	1552	\$ 0.0036	\$ 5.59	\$ 0.0036	\$ 5.60	\$ 0.01	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	1552	\$ 0.0013	\$ 2.02	\$ 0.0013	\$ 2.02	\$ 0.00	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	1500	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	960	\$ 0.0870	\$ 83.52	\$ 0.0870	\$ 83.52	\$ -	0.0%
TOU - Mid Peak	per kWh	270	\$ 0.1320	\$ 35.64	\$ 0.1320	\$ 35.64	\$ -	0.0%
TOU - On Peak	per kWh	270	\$ 0.1800	\$ 48.60	\$ 0.1800	\$ 48.60	\$ -	0.0%
OESP Charge	per kWh	1000	\$ 0.0011	\$ 1.10	\$ 0.0011	\$ 1.10	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 237.72		\$ 241.17	\$ 3.45	1.5%
HST			13%	\$ 30.90	13%	\$ 31.35	\$ 0.45	1.5%
Total Bill (including HST)				\$ 268.63		\$ 272.52	\$ 3.90	1.5%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 268.63		\$ 272.52	\$ 3.90	1.5%

Loss Factor (%)

3.45%

3.69%

With 8% Direct HST Rebate								
Total Bill on TOU (before Taxes)				\$ 237.72		\$ 241.17	\$ 3.45	1.5%
HST			13%	\$ 30.90	13%	\$ 31.35	\$ 0.45	1.5%
Total Bill (including HST)				\$ 268.63		\$ 272.52	\$ 3.90	1.5%
HST					8%	\$ -19.29	\$ (19.29)	
Total Bill on TOU (including HST Rebate)				\$ 268.63		\$ 253.23	\$ (15.40)	-5.7%

Appendix 2-W
Bill Impacts - Residential

Customer Class: **RESIDENTIAL**

TOU / non-TOU: **TOU**

Consumption **2,000**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 12.90	\$ 12.90	\$ 18.51	\$ 18.51	\$ 5.61	43.5%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.20	\$ 0.20	\$ -	\$ -	\$ (0.20)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.07	\$ 0.07	\$ -	\$ -	\$ (0.07)	-100.0%
Forgone Revenue Rate Rider (2016)	Monthly	1	\$ 1.33	\$ 1.33	\$ -	\$ -	\$ (1.33)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	2000	\$ 0.0143	\$ 28.60	\$ 0.0130	\$ 26.00	\$ (2.60)	-9.1%
Smart Meter Disposition Rider	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
ICM Rate Rider (2014)	per kWh	2000	\$ 0.00	\$ 0.20	\$ -	\$ -	\$ (0.20)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	Monthly	1	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	Monthly	1	\$ 0.10	\$ (0.10)	\$ 0.10	\$ (0.10)	\$ -	0.0%
Account 1575 (2016)	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ 0.04	\$ (0.04)	\$ 0.04	\$ (0.04)	\$ -	0.0%
Recovery of Stranded Meter Assets (2016)	Monthly	1	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 43.34		\$ 44.55	\$ 1.21	2.8%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kWh	2000	\$ 0.0003	\$ 0.60	\$ 0.0003	\$ 0.60	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	2000	\$ 0.0003	\$ (0.60)	\$ 0.0003	\$ (0.60)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	2000	\$ 0.0003	\$ 0.60	\$ 0.0005	\$ 1.00	\$ 0.40	66.7%
Line Losses on Cost of Power		69.00	\$ 0.1118	\$ 7.72	\$ 0.1118	\$ 8.25	\$ 0.54	7.0%
Smart Meter Entity Charge	Monthly	1	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ -	0.0%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 52.44		\$ 54.59	\$ 2.15	4.1%
RTSR - Network	per kWh	2069	\$ 0.0080	\$ 16.55	\$ 0.0082	\$ 17.01	\$ 0.45	2.7%
RTSR - Line and Transformation Connection	per kWh	2069	\$ 0.0035	\$ 7.24	\$ 0.0038	\$ 7.88	\$ 0.64	8.8%
Sub-Total C - Delivery (including Sub-Total B)				\$ 76.24		\$ 79.47	\$ 3.24	4.2%
Wholesale Market Service Charge (WMSC)	per kWh	2069	\$ 0.0036	\$ 7.45	\$ 0.0036	\$ 7.47	\$ 0.02	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	2069	\$ 0.0013	\$ 2.69	\$ 0.0013	\$ 2.70	\$ 0.01	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	2000	\$ -	\$ -	\$ -	\$ -	\$ -	
TOU - Off Peak	per kWh	1280	\$ 0.0870	\$ 111.36	\$ 0.0870	\$ 111.36	\$ -	0.0%
TOU - Mid Peak	per kWh	360	\$ 0.1320	\$ 47.52	\$ 0.1320	\$ 47.52	\$ -	0.0%
TOU - On Peak	per kWh	360	\$ 0.1800	\$ 64.80	\$ 0.1800	\$ 64.80	\$ -	0.0%
OESP Charge	per kWh	1000	\$ 0.0011	\$ 1.10	\$ 0.0011	\$ 1.10	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 311.40		\$ 314.67	\$ 3.26	1.0%
HST			13%	\$ 40.48	13%	\$ 40.91	\$ 0.42	1.0%
Total Bill (including HST)				\$ 351.89		\$ 355.57	\$ 3.69	1.0%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 351.89		\$ 355.57	\$ 3.69	1.0%

Loss Factor (%)

3.45%

3.69%

With 8% Direct HST Rebate								
Total Bill on TOU (before Taxes)				\$ 311.40		\$ 314.67	\$ 3.26	1.0%
HST			13%	\$ 40.48	13%	\$ 40.91	\$ 0.42	1.0%
Total Bill (including HST)				\$ 351.89		\$ 355.57	\$ 3.69	1.0%
HST					8%	\$ 25.17	\$ (25.17)	
Total Bill on TOU (including HST Rebate)				\$ 351.89		\$ 330.40	\$ (21.49)	-6.1%

Summary of Bill Impacts - GS<50 (Various Consumption Levels)

Customer Class	Billing Determinant	Consumption per Customer (kWh)	Distribution Component 2017
GS<50	kWh	1,000	7.3%
GS<50	kWh	2,000	10.2%
GS<50	kWh	3,000	11.9%
GS<50	kWh	5,000	13.7%
GS<50	kWh	10,000	15.4%
GS<50	kWh	15,000	16.1%

Customer Class	Billing Determinant	Consumption per Customer (kWh)	Total Bill 2017	Total Bill - with 8% HST Rebate 2017
GS<50	kWh	1,000	2.2%	(5.1%)
GS<50	kWh	2,000	2.3%	(4.9%)
GS<50	kWh	3,000	2.4%	(4.9%)
GS<50	kWh	5,000	2.4%	(4.8%)
GS<50	kWh	10,000	2.5%	(4.8%)
GS<50	kWh	15,000	2.5%	(4.8%)

Appendix 2-W
Bill Impacts - GS<50

Customer Class: **GS<50**

TOU / non-TOU: **TOU**

Consumption **1,000**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 26.55	\$ 26.55	\$ 28.74	\$ 28.74	\$ 2.19	8.2%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.55	\$ 0.55	\$ -	\$ -	\$ (0.55)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.14	\$ 0.14	\$ -	\$ -	\$ (0.14)	-100.0%
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 1.40	\$ 1.40	\$ -	\$ -	\$ (1.40)	-100.0%
	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	1,000	\$ 0.0142	\$ 14.20	\$ 0.0183	\$ 18.30	\$ 4.10	28.9%
Smart Meter Disposition Rider	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Forgone Revenue Rate Rider - Variable Component (2016)	per kWh	1,000	\$ 0.0009	\$ 0.90	\$ -	\$ -	\$ (0.90)	-100.0%
ICM Rate Rider (2014)	per kWh	1,000	\$ 0.0001	\$ 0.10	\$ -	\$ -	\$ (0.10)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kWh	1,000	\$ 0.0002	\$ 0.20	\$ 0.0002	\$ 0.20	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kWh	1,000	\$ 0.0001	\$ 0.10	\$ 0.0001	\$ 0.10	\$ -	0.0%
Account 1575 (2016)	per kWh	1,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ 0.17	\$ (0.17)	\$ 0.1700	\$ (0.17)	\$ -	0.0%
Recovery of Stranded Meter Assets (2016)	Monthly	1	\$ 0.21	\$ 0.21	\$ 0.21	\$ 0.21	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 44.18		\$ 47.38	\$ 3.20	7.2%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kWh	1,000	\$ 0.0003	\$ 0.30	\$ 0.0003	\$ 0.30	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	1,000	\$ 0.0003	\$ (0.30)	\$ 0.0003	\$ (0.30)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	1,000	\$ 0.0003	\$ 0.30	\$ 0.0004	\$ 0.40	\$ 0.10	33.3%
Line Losses on Cost of Power		34.50	\$ 0.1118	\$ 3.86	\$ 0.1118	\$ 4.13	\$ 0.27	7.0%
Smart Meter Entity Charge	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -	0.0%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 49.13		\$ 52.70	\$ 3.57	7.3%
RTSR - Network	per kWh	1,035	\$ 0.0072	\$ 7.45	\$ 0.0073	\$ 7.57	\$ 0.12	1.6%
RTSR - Line and Transformation Connection	per kWh	1,035	\$ 0.0030	\$ 3.10	\$ 0.0033	\$ 3.42	\$ 0.32	10.3%
Sub-Total C - Delivery (including Sub-Total B)				\$ 59.68		\$ 63.69	\$ 4.01	6.7%
Wholesale Market Service Charge (WMSC)	per kWh	1,035	\$ 0.0036	\$ 3.72	\$ 0.0036	\$ 3.73	\$ 0.01	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	1,035	\$ 0.0013	\$ 1.34	\$ 0.0013	\$ 1.35	\$ 0.00	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	1,000	\$ 0.0070	\$ 7.00	\$ 0.0070	\$ 7.00	\$ -	0.0%
TOU - Off Peak	per kWh	640	\$ 0.0870	\$ 55.68	\$ 0.0870	\$ 55.68	\$ -	0.0%
TOU - Mid Peak	per kWh	180	\$ 0.1320	\$ 23.76	\$ 0.1320	\$ 23.76	\$ -	0.0%
TOU - On Peak	per kWh	180	\$ 0.1800	\$ 32.40	\$ 0.1800	\$ 32.40	\$ -	0.0%
OESP Charge	per kWh	1,000	\$ 0.0011	\$ 1.10	\$ 0.0011	\$ 1.10	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 184.94		\$ 188.96	\$ 4.02	2.2%
HST			13%	\$ 24.04	13%	\$ 24.56	\$ 0.52	2.2%
Total Bill (including HST)				\$ 208.98		\$ 213.52	\$ 4.54	2.2%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 208.98		\$ 213.52	\$ 4.54	2.2%

Loss Factor (%)

3.45%

3.69%

With 8% Direct HST Rebate								
Total Bill on TOU (before Taxes)				\$ 184.94		\$ 188.96	\$ 4.02	2.2%
HST			13%	\$ 24.04	13%	\$ 24.56	\$ 0.52	2.2%
Total Bill (including HST)				\$ 208.98		\$ 213.52	\$ 4.54	2.2%
HST					8%	\$ 15.12	\$ (15.12)	
Total Bill on TOU (including HST Rebate)				\$ 208.98		\$ 198.41	\$ (10.57)	-5.1%

Appendix 2-W
Bill Impacts - GS<50

Customer Class: **GS<50**

TOU / non-TOU: **TOU**

Consumption **3,000**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 26.55	\$ 26.55	\$ 28.74	\$ 28.74	\$ 2.19	8.2%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.55	\$ 0.55	\$ -	\$ -	\$ (0.55)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.14	\$ 0.14	\$ -	\$ -	\$ (0.14)	-100.0%
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 1.40	\$ 1.40	\$ -	\$ -	\$ (1.40)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	3,000	\$ 0.0142	\$ 42.60	\$ 0.0183	\$ 54.90	\$ 12.30	28.9%
Smart Meter Disposition Rider	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Forgone Revenue Rate Rider - Variable Component (2016)	per kWh	3,000	\$ 0.0009	\$ 2.70	\$ -	\$ -	\$ (2.70)	-100.0%
ICM Rate Rider (2014)	per kWh	3,000	\$ 0.0001	\$ 0.30	\$ -	\$ -	\$ (0.30)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kWh	3,000	\$ 0.0002	\$ 0.60	\$ 0.0002	\$ 0.60	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kWh	3,000	\$ 0.0001	\$ 0.30	\$ 0.0001	\$ 0.30	\$ -	0.0%
Account 1575 (2016)	per kWh	3,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ 0.17	\$ (0.17)	\$ 0.1700	\$ (0.17)	\$ -	0.0%
Recovery of Stranded Meter Assets (2016)	Monthly	1	\$ 0.21	\$ 0.21	\$ 0.21	\$ 0.21	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 75.18		\$ 84.58	\$ 9.40	12.5%
Disposition of Deferral/Variance Accounts (2016)	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	3,000	\$ 0.0003	\$ 0.90	\$ 0.0003	\$ 0.90	\$ -	0.0%
	per kWh	3,000	\$ 0.0003	\$ (0.90)	\$ 0.0003	\$ (0.90)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	3,000	\$ 0.0003	\$ 0.90	\$ 0.0004	\$ 1.20	\$ 0.30	33.3%
Line Losses on Cost of Power		103.50	\$ 0.1118	\$ 11.58	\$ 0.1118	\$ 12.38	\$ 0.81	7.0%
Smart Meter Entity Charge	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -	0.0%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 88.45		\$ 98.95	\$ 10.51	11.9%
RTSR - Network	per kWh	3,104	\$ 0.0072	\$ 22.35	\$ 0.0073	\$ 22.71	\$ 0.36	1.6%
RTSR - Line and Transformation Connection	per kWh	3,104	\$ 0.0030	\$ 9.31	\$ 0.0033	\$ 10.27	\$ 0.95	10.3%
Sub-Total C - Delivery (including Sub-Total B)				\$ 120.10		\$ 131.92	\$ 11.82	9.8%
Wholesale Market Service Charge (WMSC)	per kWh	3,104	\$ 0.0036	\$ 11.17	\$ 0.0036	\$ 11.20	\$ 0.03	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	3,104	\$ 0.0013	\$ 4.03	\$ 0.0013	\$ 4.04	\$ 0.01	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	3,000	\$ 0.0070	\$ 21.00	\$ 0.0070	\$ 21.00	\$ -	0.0%
TOU - Off Peak	per kWh	1,920	\$ 0.0870	\$ 167.04	\$ 0.0870	\$ 167.04	\$ -	0.0%
TOU - Mid Peak	per kWh	540	\$ 0.1320	\$ 71.28	\$ 0.1320	\$ 71.28	\$ -	0.0%
TOU - On Peak	per kWh	540	\$ 0.1800	\$ 97.20	\$ 0.1800	\$ 97.20	\$ -	0.0%
OESP Charge	per kWh	3,000	\$ 0.0011	\$ 3.30	\$ 0.0011	\$ 3.30	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 495.38		\$ 507.24	\$ 11.86	2.4%
HST			13%	\$ 64.40	13%	\$ 65.94	\$ 1.54	2.4%
Total Bill (including HST)				\$ 559.78		\$ 573.18	\$ 13.40	2.4%
<i>Ontario Clean Energy Benefit ¹</i>						\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 559.78		\$ 573.18	\$ 13.40	2.4%

Loss Factor (%)

3.45%

3.69%

With 8% Direct HST Rebate								
Total Bill on TOU (before Taxes)				\$ 495.38		\$ 507.24	\$ 11.86	2.4%
HST		13%		\$ 64.40	13%	\$ 65.94	\$ 1.54	2.4%
Total Bill (including HST)				\$ 559.78		\$ 573.18	\$ 13.40	2.4%
HST					8%	\$ 40.58	\$ (40.58)	
Total Bill on TOU (including HST Rebate)				\$ 559.78		\$ 532.60	\$ (27.18)	-4.9%

Appendix 2-W
Bill Impacts - GS<50

Customer Class: **GS<50**

TOU / non-TOU: **TOU**

Consumption **5,000**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 26.55	\$ 26.55	\$ 28.74	\$ 28.74	\$ 2.19	8.2%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.55	\$ 0.55	\$ -	\$ -	\$ (0.55)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.14	\$ 0.14	\$ -	\$ -	\$ (0.14)	-100.0%
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 1.40	\$ 1.40	\$ -	\$ -	\$ (1.40)	-100.0%
	1		\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	5,000	\$ 0.0142	\$ 71.00	\$ 0.0183	\$ 91.50	\$ 20.50	28.9%
Smart Meter Disposition Rider	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Forgone Revenue Rate Rider - Variable Component (2016)	per kWh	5,000	\$ 0.0009	\$ 4.50	\$ -	\$ -	\$ (4.50)	-100.0%
ICM Rate Rider (2014)	per kWh	5,000	\$ 0.0001	\$ 0.50	\$ -	\$ -	\$ (0.50)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kWh	5,000	\$ 0.0002	\$ 1.00	\$ 0.0002	\$ 1.00	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kWh	5,000	\$ 0.0001	\$ 0.50	\$ 0.0001	\$ 0.50	\$ -	0.0%
Account 1575 (2016)	per kWh	5,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ 0.17	\$ (0.17)	\$ 0.1700	\$ (0.17)	\$ -	0.0%
Recovery of Stranded Meter Assets (2016)	Monthly	1	\$ 0.21	\$ 0.21	\$ 0.21	\$ 0.21	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 106.18		\$ 121.78	\$ 15.60	14.7%
Disposition of Deferral/Variance Accounts (2016)	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	5,000	\$ 0.0003	\$ 1.50	\$ 0.0003	\$ 1.50	\$ -	0.0%
	per kWh	5,000	\$ 0.0003	\$ (1.50)	\$ 0.0003	\$ (1.50)	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kWh	5,000	\$ 0.0003	\$ 1.50	\$ 0.0004	\$ 2.00	\$ 0.50	33.3%
Line Losses on Cost of Power		172.50	\$ 0.1118	\$ 19.29	\$ 0.1118	\$ 20.63	\$ 1.34	7.0%
Smart Meter Entity Charge	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -	0.0%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 127.76		\$ 145.20	\$ 17.44	13.7%
RTSR - Network	per kWh	5,173	\$ 0.0072	\$ 37.24	\$ 0.0073	\$ 37.85	\$ 0.60	1.6%
RTSR - Line and Transformation Connection	per kWh	5,173	\$ 0.0030	\$ 15.52	\$ 0.0033	\$ 17.11	\$ 1.59	10.3%
Sub-Total C - Delivery (including Sub-Total B)				\$ 180.52		\$ 200.16	\$ 19.64	10.9%
Wholesale Market Service Charge (WMSC)	per kWh	5,173	\$ 0.0036	\$ 18.62	\$ 0.0036	\$ 18.66	\$ 0.04	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	5,173	\$ 0.0013	\$ 6.72	\$ 0.0013	\$ 6.74	\$ 0.02	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	5,000	\$ 0.0070	\$ 35.00	\$ 0.0070	\$ 35.00	\$ -	0.0%
TOU - Off Peak	per kWh	3,200	\$ 0.0870	\$ 278.40	\$ 0.0870	\$ 278.40	\$ -	0.0%
TOU - Mid Peak	per kWh	900	\$ 0.1320	\$ 118.80	\$ 0.1320	\$ 118.80	\$ -	0.0%
TOU - On Peak	per kWh	900	\$ 0.1800	\$ 162.00	\$ 0.1800	\$ 162.00	\$ -	0.0%
OESP Charge	per kWh	5,000	\$ 0.0011	\$ 5.50	\$ 0.0011	\$ 5.50	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 805.82		\$ 825.51	\$ 19.70	2.4%
HST			13%	\$ 104.76	13%	\$ 107.32	\$ 2.56	2.4%
Total Bill (including HST)				\$ 910.57		\$ 932.83	\$ 22.26	2.4%
<i>Ontario Clean Energy Benefit ¹</i>						\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 910.57		\$ 932.83	\$ 22.26	2.4%

Loss Factor (%)

3.45%

3.69%

With 8% Direct HST Rebate								
Total Bill on TOU (before Taxes)				\$ 805.82		\$ 825.51	\$ 19.70	2.4%
HST			13%	\$ 104.76	13%	\$ 107.32	\$ 2.56	2.4%
Total Bill (including HST)				\$ 910.57		\$ 932.83	\$ 22.26	2.4%
HST					8%	\$ 66.04	\$ (66.04)	
Total Bill on TOU (including HST Rebate)				\$ 910.57		\$ 866.79	\$ (43.78)	-4.8%

Appendix 2-W
Bill Impacts - GS<50

Customer Class: **GS<50**

TOU / non-TOU: **TOU**

Consumption **10,000**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 26.55	\$ 26.55	\$ 28.74	\$ 28.74	\$ 2.19	8.2%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.55	\$ 0.55	\$ -	\$ -	\$ (0.55)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.14	\$ 0.14	\$ -	\$ -	\$ (0.14)	-100.0%
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 1.40	\$ 1.40	\$ -	\$ -	\$ (1.40)	-100.0%
	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Distribution Volumetric Rate	per kWh	10,000	\$ 0.0142	\$ 142.00	\$ 0.0183	\$ 183.00	\$ 41.00	28.9%
Smart Meter Disposition Rider	per kWh	10,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Forgone Revenue Rate Rider - Variable Component (2016)	per kWh	10,000	\$ 0.0009	\$ 9.00	\$ -	\$ -	\$ (9.00)	-100.0%
ICM Rate Rider (2014)	per kWh	10,000	\$ 0.0001	\$ 1.00	\$ -	\$ -	\$ (1.00)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kWh	10,000	\$ 0.0002	\$ 2.00	\$ 0.0002	\$ 2.00	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kWh	10,000	\$ 0.0001	\$ 1.00	\$ 0.0001	\$ 1.00	\$ -	0.0%
Account 1575 (2016)	per kWh	10,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Smart Grid True-up (2016)	Monthly	1	\$ 0.17	\$ (0.17)	\$ 0.1700	\$ (0.17)	\$ -	0.0%
Recovery of Stranded Meter Assets (2016)	Monthly	1	\$ 0.21	\$ 0.21	\$ 0.21	\$ 0.21	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total A (excluding pass through)				\$ 183.68		\$ 214.78	\$ 31.10	16.9%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	-
Disposition of Deferral/Variance Accounts (2016)	per kWh	10,000	\$ 0.0003	\$ 3.00	\$ 0.0003	\$ 3.00	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	10,000	\$ 0.0003	\$ (3.00)	\$ 0.0003	\$ (3.00)	\$ -	0.0%
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -	-
Low Voltage Service Charge	per kWh	10,000	\$ 0.0003	\$ 3.00	\$ 0.0004	\$ 4.00	\$ 1.00	33.3%
Line Losses on Cost of Power	per kWh	345.00	\$ 0.1118	\$ 38.58	\$ 0.1118	\$ 41.27	\$ 2.68	7.0%
Smart Meter Entity Charge	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -	0.0%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 226.05		\$ 260.84	\$ 34.78	15.4%
RTSR - Network	per kWh	10,345	\$ 0.0072	\$ 74.48	\$ 0.0073	\$ 75.69	\$ 1.21	1.6%
RTSR - Line and Transformation Connection	per kWh	10,345	\$ 0.0030	\$ 31.04	\$ 0.0033	\$ 34.22	\$ 3.18	10.3%
Sub-Total C - Delivery (including Sub-Total B)				\$ 331.57		\$ 370.75	\$ 39.18	11.8%
Wholesale Market Service Charge (WMSC)	per kWh	10,345	\$ 0.0036	\$ 37.24	\$ 0.0036	\$ 37.33	\$ 0.09	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	10,345	\$ 0.0013	\$ 13.45	\$ 0.0013	\$ 13.48	\$ 0.03	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	10,000	\$ 0.0070	\$ 70.00	\$ 0.0070	\$ 70.00	\$ -	0.0%
TOU - Off Peak	per kWh	6,400	\$ 0.0870	\$ 556.80	\$ 0.0870	\$ 556.80	\$ -	0.0%
TOU - Mid Peak	per kWh	1,800	\$ 0.1320	\$ 237.60	\$ 0.1320	\$ 237.60	\$ -	0.0%
TOU - On Peak	per kWh	1,800	\$ 0.1800	\$ 324.00	\$ 0.1800	\$ 324.00	\$ -	0.0%
OESP Charge	per kWh	10,000	\$ 0.0011	\$ 11.00	\$ 0.0011	\$ 11.00	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Bill on TOU (before Taxes)				\$ 1,581.91		\$ 1,621.21	\$ 39.29	2.5%
HST			13%	\$ 205.65	13%	\$ 210.76	\$ 5.11	2.5%
Total Bill (including HST)				\$ 1,787.56		\$ 1,831.97	\$ 44.40	2.5%
<i>Ontario Clean Energy Benefit ¹</i>						\$ -	\$ -	-
Total Bill on TOU (including OCEB)				\$ 1,787.56		\$ 1,831.97	\$ 44.40	2.5%

Loss Factor (%)

3.45%

3.69%

With 8% Direct HST Rebate								
Total Bill on TOU (before Taxes)				\$ 1,581.91		\$ 1,621.21	\$ 39.29	2.5%
HST			13%	\$ 205.65	13%	\$ 210.76	\$ 5.11	2.5%
Total Bill (including HST)				\$ 1,787.56		\$ 1,831.97	\$ 44.40	2.5%
HST					8%	\$ 129.70	\$ (129.70)	-
Total Bill on TOU (including HST Rebate)				\$ 1,787.56		\$ 1,702.27	\$ (85.29)	-4.8%

Appendix 2-W
Bill Impacts - GS<50

Customer Class: **GS<50**

TOU / non-TOU: **TOU**

Consumption **15,000**

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impa 2017 TE: 201
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	
Monthly Service Charge	Monthly	1	\$ 26.55	\$ 26.55	\$ 28.74	\$ 28.74	\$ 2.19
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 0.55	\$ 0.55	\$ -	\$ -	\$ (0.55)
ICM Rate Rider (2014)	Monthly	1	\$ 0.14	\$ 0.14	\$ -	\$ -	\$ (0.14)
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 1.40	\$ 1.40	\$ -	\$ -	\$ (1.40)
		1	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Volumetric Rate	per kWh	15,000	\$ 0.0142	\$ 213.00	\$ 0.0183	\$ 274.50	\$ 61.50
Smart Meter Disposition Rider	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -
Forgone Revenue Rate Rider - Variable Component (2016)	per kWh	15,000	\$ 0.0009	\$ 13.50	\$ -	\$ -	\$ (13.50)
ICM Rate Rider (2014)	per kWh	15,000	\$ 0.0001	\$ 1.50	\$ -	\$ -	\$ (1.50)
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kWh	15,000	\$ 0.0002	\$ 3.00	\$ 0.0002	\$ 3.00	\$ -
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kWh	15,000	\$ 0.0001	\$ 1.50	\$ 0.0001	\$ 1.50	\$ -
Account 1575 (2016)	per kWh	15,000	\$ -	\$ -	\$ -	\$ -	\$ -
Smart Grid True-up (2016)	Monthly	1	\$ 0.17	\$ (0.17)	\$ 0.1700	\$ (0.17)	\$ -
Recovery of Stranded Meter Assets (2016)	Monthly	1	\$ 0.21	\$ 0.21	\$ 0.21	\$ 0.21	\$ -
	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total A (excluding pass through)				\$ 261.18		\$ 307.78	\$ 46.60
Disposition of Deferral/Variance Accounts (2016)	per kWh		\$ -	\$ -	\$ -	\$ -	\$ -
Disposition of Deferral/Variance Accounts - Power (2016)	per kWh	15,000	\$ 0.0003	\$ 4.50	\$ 0.0003	\$ 4.50	\$ -
	per kWh	15,000	\$ 0.0003	\$ (4.50)	\$ 0.0003	\$ (4.50)	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
Low Voltage Service Charge	per kWh	15,000	\$ 0.0003	\$ 4.50	\$ 0.0004	\$ 6.00	\$ 1.50
Line Losses on Cost of Power		517.50	\$ 0.1118	\$ 57.88	\$ 0.1118	\$ 61.90	\$ 4.03
Smart Meter Entity Charge	Monthly	1	\$ 0.7900	\$ 0.79	\$ 0.7900	\$ 0.79	\$ -
Sub-Total B - Distribution (includes Sub-Total A)				\$ 324.35		\$ 376.47	\$ 52.13
RTSR - Network	per kWh	15,518	\$ 0.0072	\$ 111.73	\$ 0.0073	\$ 113.54	\$ 1.81
RTSR - Line and Transformation Connection	per kWh	15,518	\$ 0.0030	\$ 46.55	\$ 0.0033	\$ 51.33	\$ 4.77
Sub-Total C - Delivery (including Sub-Total B)				\$ 482.63		\$ 541.34	\$ 58.71
Wholesale Market Service Charge (WMSC)	per kWh	15,518	\$ 0.0036	\$ 55.86	\$ 0.0036	\$ 55.99	\$ 0.13
Rural and Remote Rate Protection (RRRP)	per kWh	15,518	\$ 0.0013	\$ 20.17	\$ 0.0013	\$ 20.22	\$ 0.05
Standard Supply Service Charge	Monthly	1	\$ 0.2500	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -
Debt Retirement Charge (DRC)	per kWh	15,000	\$ 0.0070	\$ 105.00	\$ 0.0070	\$ 105.00	\$ -
TOU - Off Peak	per kWh	9,600	\$ 0.0870	\$ 835.20	\$ 0.0870	\$ 835.20	\$ -
TOU - Mid Peak	per kWh	2,700	\$ 0.1320	\$ 356.40	\$ 0.1320	\$ 356.40	\$ -
TOU - On Peak	per kWh	2,700	\$ 0.1800	\$ 486.00	\$ 0.1800	\$ 486.00	\$ -
OESP Charge	per kWh	15,000	\$ 0.0011	\$ 16.50	\$ 0.0011	\$ 16.50	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
Total Bill on TOU (before Taxes)				\$ 2,358.01		\$ 2,416.90	\$ 58.89
HST			13%	\$ 306.54	13%	\$ 314.20	\$ 7.66
Total Bill (including HST)				\$ 2,664.55		\$ 2,731.10	\$ 66.55
<i>Ontario Clean Energy Benefit ¹</i>							\$ -
Total Bill on TOU (including OCEB)				\$ 2,664.55		\$ 2,731.10	\$ 66.55

Loss Factor (%)

3.45%

3.69%

With 8% Direct HST Rebate							
Total Bill on TOU (before Taxes)				\$ 2,358.01		\$ 2,416.90	\$ 58.89
HST			13%	\$ 306.54	13%	\$ 314.20	\$ 7.66
Total Bill (including HST)				\$ 2,664.55		\$ 2,731.10	\$ 66.55
HST					8%	\$ 193.35	\$ (193.35)
Total Bill on TOU (including HST Rebate)				\$ 2,664.55		\$ 2,537.75	\$ (126.81)

ict ST vs. 6
% Change
8.2%
-100.0%
-100.0%
-100.0%
28.9%
-100.0%
-100.0%
0.0%
0.0%
0.0%
0.0%
17.8%
0.0%
0.0%
33.3%
7.0%
0.0%
16.1%
1.6%
10.3%
12.2%
0.2%
0.2%
0.0%
0.0%
0.0%
0.0%
0.0%
0.0%
2.5%
2.5%
2.5%
2.5%

2.5%
2.5%
2.5%
-4.8%

Summary of Bill Impacts - GS>50 (Various Demand Levels)

Customer Class	Billing Determinant	Consumption per Customer (kWh)	Demand kW	Distribution Component 2017
GS>50	kW	80,000	60	6.0%
GS>50	kW	80,000	100	8.8%
GS>50	kW	80,000	250	12.4%
GS>50	kW	80,000	500	13.9%
GS>50	kW	80,000	1,000	14.7%

Customer Class	Billing Determinant	Consumption per Customer (kWh)	Demand kW	Total Bill 2017
GS>50	kW	80,000	60	0.5%
GS>50	kW	80,000	100	0.7%
GS>50	kW	80,000	250	1.6%
GS>50	kW	80,000	500	2.6%
GS>50	kW	80,000	1,000	4.0%

Appendix 2-W
Bill Impacts - GS > 50

Customer Class: **GS > 50**

TOU / non-TOU: **TOU**

Consumption
Load

80,000
60

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 140.97	\$ 140.97	\$ 140.97	\$ 140.97	\$ -	0.0%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 6.99	\$ 6.99	\$ -	\$ -	\$ (6.99)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.72	\$ 0.72	\$ -	\$ -	\$ (0.72)	-100.0%
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 7.38	\$ 7.38	\$ -	\$ -	\$ (7.38)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	60	\$ 3.3877	\$ 203.26	\$ 4.2037	\$ 252.22	\$ 48.96	24.1%
Smart Meter Disposition Rider	per kW	60	\$ -	\$ -	\$ -	\$ -	\$ -	
Forgone Revenue Rate Rider - Variable Component (2016)	per kW	60	\$ 0.1857	\$ 11.14	\$ -	\$ -	\$ (11.14)	-100.0%
ICM Rate Rider (2014)	per kW	60	\$ 0.0173	\$ 1.04	\$ -	\$ -	\$ (1.04)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kW	60	\$ 0.0620	\$ 3.72	\$ 0.0620	\$ 3.72	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kW	60	\$ 0.0196	\$ (1.18)	\$ 0.0196	\$ (1.18)	\$ -	0.0%
Account 1575 (2016)	per kW	60	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ 4.81	\$ (4.81)	\$ 4.8100	\$ (4.81)	\$ -	0.0%
	per kW	60	\$ -	\$ -	\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 369.24		\$ 390.93	\$ 21.69	5.9%
	per kW	60	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kW	60	\$ 0.1169	\$ 7.01	\$ 0.1169	\$ 7.01	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kW	60	\$ 0.1224	\$ (7.34)	\$ 0.1224	\$ (7.34)	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power - Global Adjustment (2016)	per kW	60	\$ 0.4319	\$ 25.91	\$ 0.4319	\$ 25.91	\$ -	0.0%
Disposition of Global Adjustment Sub-Account (2014)	per kW	60	\$ -	\$ -	\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kW	60	\$ 0.1189	\$ 7.13	\$ 0.1589	\$ 9.53	\$ 2.40	33.6%
Line Losses on Cost of Power		2,760.00		\$ -		\$ -	\$ -	
						\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 401.95		\$ 426.04	\$ 24.09	6.0%
RTSR - Network	per kW	60	\$ 2.9192	\$ 175.15	\$ 2.9268	\$ 175.61	\$ 0.46	0.3%
RTSR - Line and Transformation Connection	per kW	60	\$ 1.1726	\$ 70.36	\$ 1.2618	\$ 75.71	\$ 5.35	7.6%
Sub-Total C - Delivery (including Sub-Total B)				\$ 647.46		\$ 677.36	\$ 29.90	4.6%
Wholesale Market Service Charge (WMSC)	per kWh	82,760	\$ 0.0036	\$ 297.94	\$ 0.0036	\$ 298.63	\$ 0.69	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	82,760	\$ 0.0013	\$ 107.59	\$ 0.0013	\$ 107.84	\$ 0.25	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	80,000	\$ 0.007	\$ 560.00	\$ 0.0070	\$ 560.00	\$ -	0.0%
TOU - Off Peak	per kWh	52,966	\$ 0.0870	\$ 4,608.08	\$ 0.0870	\$ 4,618.77	\$ 10.69	0.2%
TOU - Mid Peak	per kWh	14,897	\$ 0.1320	\$ 1,966.38	\$ 0.1320	\$ 1,970.94	\$ 4.56	0.2%
TOU - On Peak	per kWh	14,897	\$ 0.1800	\$ 2,681.42	\$ 0.1800	\$ 2,687.64	\$ 6.22	0.2%
OESP Charge	per kWh	80,000	\$ 0.0011	\$ 88.00	\$ 0.0011	\$ 88.00	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 10,957.11		\$ 11,009.43	\$ 52.31	0.5%
HST			13%	\$ 1,424.42	13%	\$ 1,431.23	\$ 6.80	0.5%
Total Bill (including HST)				\$ 12,381.54		\$ 12,440.65	\$ 59.11	0.5%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 12,381.54		\$ 12,440.65	\$ 59.11	0.5%

Loss Factor (%)

3.45%

3.69%

Appendix 2-W
Bill Impacts - GS > 50

Customer Class: **GS > 50**

TOU / non-TOU: **TOU**

Consumption
Load

80,000
100

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 140.97	\$ 140.97	\$ 140.97	\$ 140.97	\$ -	0.0%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 6.99	\$ 6.99	\$ -	\$ -	\$ (6.99)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.72	\$ 0.72	\$ -	\$ -	\$ (0.72)	-100.0%
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 7.38	\$ 7.38	\$ -	\$ -	\$ (7.38)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Volumetric Rate	per kW	100	\$ 3.3877	\$ 338.77	\$ 4.2037	\$ 420.37	\$ 81.60	24.1%
Smart Meter Disposition Rider	per kW	100	\$ -	\$ -	\$ -	\$ -	\$ -	
Forgone Revenue Rate Rider - Variable Component (2016)	per kW	100	\$ 0.1857	\$ 18.57	\$ -	\$ -	\$ (18.57)	-100.0%
ICM Rate Rider (2014)	per kW	100	\$ 0.0173	\$ 1.73	\$ -	\$ -	\$ (1.73)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kW	100	\$ 0.0620	\$ 6.20	\$ 0.0620	\$ 6.20	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kW	100	\$ 0.0196	\$ (1.96)	\$ 0.0196	\$ (1.96)	\$ -	0.0%
Account 1575 (2016)	per kW	100	\$ -	\$ -	\$ -	\$ -	\$ -	
Smart Grid True-up (2016)	Monthly	1	\$ 4.81	\$ (4.81)	\$ 4.8100	\$ (4.81)	\$ -	0.0%
	per kW	100	\$ -	\$ -	\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 514.56		\$ 560.77	\$ 46.21	9.0%
	per kW	100	\$ -	\$ -	\$ -	\$ -	\$ -	
Disposition of Deferral/Variance Accounts (2016)	per kW	100	\$ 0.1169	\$ 11.69	\$ 0.1169	\$ 11.69	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kW	100	\$ 0.1224	\$ (12.24)	\$ 0.1224	\$ (12.24)	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power - Global Adjustment (2016)	per kW	100	\$ 0.4319	\$ 43.19	\$ 0.4319	\$ 43.19	\$ -	0.0%
Disposition of Global Adjustment Sub-Account (2014)	per kW	100	\$ -	\$ -	\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	\$ -	
Low Voltage Service Charge	per kW	100	\$ 0.1189	\$ 11.89	\$ 0.1589	\$ 15.89	\$ 4.00	33.6%
Line Losses on Cost of Power		2,760.00	\$ -	\$ -	\$ -	\$ -	\$ -	
							\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 569.09		\$ 619.30	\$ 50.21	8.8%
RTSR - Network	per kW	100	\$ 2.9192	\$ 291.92	\$ 2.9268	\$ 292.68	\$ 0.76	0.3%
RTSR - Line and Transformation Connection	per kW	100	\$ 1.1726	\$ 117.26	\$ 1.2618	\$ 126.18	\$ 8.92	7.6%
Sub-Total C - Delivery (including Sub-Total B)				\$ 978.27		\$ 1,038.16	\$ 59.89	6.1%
Wholesale Market Service Charge (WMSC)	per kWh	82,760	\$ 0.0036	\$ 297.94	\$ 0.0036	\$ 298.63	\$ 0.69	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	82,760	\$ 0.0013	\$ 107.59	\$ 0.0013	\$ 107.84	\$ 0.25	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	80,000	\$ 0.007	\$ 560.00	\$ 0.0070	\$ 560.00	\$ -	0.0%
TOU - Off Peak	per kWh	52,966	\$ 0.0870	\$ 4,608.08	\$ 0.0870	\$ 4,618.77	\$ 10.69	0.2%
TOU - Mid Peak	per kWh	14,897	\$ 0.1320	\$ 1,966.38	\$ 0.1320	\$ 1,970.94	\$ 4.56	0.2%
TOU - On Peak	per kWh	14,897	\$ 0.1800	\$ 2,681.42	\$ 0.1800	\$ 2,687.64	\$ 6.22	0.2%
OESP Charge	per kWh	80,000	\$ 0.0011	\$ 88.00	\$ 0.0011	\$ 88.00	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 11,287.92		\$ 11,370.23	\$ 82.30	0.7%
HST			13%	\$ 1,467.43	13%	\$ 1,478.13	\$ 10.70	0.7%
Total Bill (including HST)				\$ 12,755.35		\$ 12,848.36	\$ 93.00	0.7%
Ontario Clean Energy Benefit ¹							\$ -	
Total Bill on TOU (including OCEB)				\$ 12,755.35		\$ 12,848.36	\$ 93.00	0.7%

Loss Factor (%)

3.45%

3.69%

Appendix 2-W
Bill Impacts - GS > 50

Customer Class: **GS > 50**

TOU / non-TOU: **TOU**

Consumption
Load

80,000
500

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 140.97	\$ 140.97	\$ 140.97	\$ 140.97	\$ -	0.0%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 6.99	\$ 6.99	\$ -	\$ -	\$ (6.99)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.72	\$ 0.72	\$ -	\$ -	\$ (0.72)	-100.0%
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 7.38	\$ 7.38	\$ -	\$ -	\$ (7.38)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Distribution Volumetric Rate	per kW	500	\$ 3.3877	\$ 1,693.85	\$ 4.2037	\$ 2,101.85	\$ 408.00	24.1%
Smart Meter Disposition Rider	per kW	500	\$ -	\$ -	\$ -	\$ -	\$ -	-
Forgone Revenue Rate Rider - Variable Component (2016)	per kW	500	\$ 0.1857	\$ 92.85	\$ -	\$ -	\$ (92.85)	-100.0%
ICM Rate Rider (2014)	per kW	500	\$ 0.0173	\$ 8.65	\$ -	\$ -	\$ (8.65)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kW	500	\$ 0.0620	\$ 31.00	\$ 0.0620	\$ 31.00	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kW	500	\$ 0.0196	\$ (9.80)	\$ 0.0196	\$ (9.80)	\$ -	0.0%
Account 1575 (2016)	per kW	500	\$ -	\$ -	\$ -	\$ -	\$ -	-
Smart Grid True-up (2016)	Monthly	1	\$ 4.81	\$ (4.81)	\$ 4.8100	\$ (4.81)	\$ -	0.0%
	per kW	500	\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total A (excluding pass through)				\$ 1,967.80		\$ 2,259.21	\$ 291.41	14.8%
	per kW	500	\$ -	\$ -	\$ -	\$ -	\$ -	-
Disposition of Deferral/Variance Accounts (2016)	per kW	500	\$ 0.1169	\$ 58.45	\$ 0.1169	\$ 58.45	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kW	500	\$ 0.1224	\$ (61.20)	\$ 0.1224	\$ (61.20)	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power - Global Adjustment (2016)	per kW	500	\$ 0.4319	\$ 215.95	\$ 0.4319	\$ 215.95	\$ -	0.0%
Disposition of Global Adjustment Sub-Account (2014)	per kW	500	\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Low Voltage Service Charge	per kW	500	\$ 0.1189	\$ 59.45	\$ 0.1589	\$ 79.45	\$ 20.00	33.6%
Line Losses on Cost of Power		2,760.00		\$ -		\$ -	\$ -	-
				\$ -		\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)				\$ 2,240.45		\$ 2,551.86	\$ 311.41	13.9%
RTSR - Network	per kW	500	\$ 2.9192	\$ 1,459.60	\$ 2.9268	\$ 1,463.40	\$ 3.80	0.3%
RTSR - Line and Transformation Connection	per kW	500	\$ 1.1726	\$ 586.30	\$ 1.2618	\$ 630.90	\$ 44.60	7.6%
Sub-Total C - Delivery (including Sub-Total B)				\$ 4,286.35		\$ 4,646.16	\$ 359.81	8.4%
Wholesale Market Service Charge (WMSC)	per kWh	82,760	\$ 0.0036	\$ 297.94	\$ 0.0036	\$ 298.63	\$ 0.69	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	82,760	\$ 0.0013	\$ 107.59	\$ 0.0013	\$ 107.84	\$ 0.25	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	80,000	\$ 0.007	\$ 560.00	\$ 0.0070	\$ 560.00	\$ -	0.0%
TOU - Off Peak	per kWh	52,966	\$ 0.0870	\$ 4,608.08	\$ 0.0870	\$ 4,618.77	\$ 10.69	0.2%
TOU - Mid Peak	per kWh	14,897	\$ 0.1320	\$ 1,966.38	\$ 0.1320	\$ 1,970.94	\$ 4.56	0.2%
TOU - On Peak	per kWh	14,897	\$ 0.1800	\$ 2,681.42	\$ 0.1800	\$ 2,687.64	\$ 6.22	0.2%
OESP Charge	per kWh	80,000	\$ 0.0011	\$ 88.00	\$ 0.0011	\$ 88.00	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Bill on TOU (before Taxes)				\$ 14,596.00		\$ 14,978.23	\$ 382.22	2.6%
HST			13%	\$ 1,897.48	13%	\$ 1,947.17	\$ 49.69	2.6%
Total Bill (including HST)				\$ 16,493.48		\$ 16,925.40	\$ 431.91	2.6%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	-
Total Bill on TOU (including OCEB)				\$ 16,493.48		\$ 16,925.40	\$ 431.91	2.6%

Loss Factor (%)

3.45%

3.69%

Appendix 2-W
Bill Impacts - GS > 50

Customer Class: **GS > 50**

TOU / non-TOU: **TOU**

Consumption	80,000
Load	1,000

	Charge Unit	Volume	2016 Current Board-Approved		2017 TEST YEAR		Impact 2017 TEST vs. 2016	
			Rate (\$)	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	1	\$ 140.97	\$ 140.97	\$ 140.97	\$ 140.97	\$ -	0.0%
Smart Meter Rate Adder	Monthly	1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Recovery of CGAAP/CWIP Differential	Monthly	1	\$ 6.99	\$ 6.99	\$ -	\$ -	\$ (6.99)	-100.0%
ICM Rate Rider (2014)	Monthly	1	\$ 0.72	\$ 0.72	\$ -	\$ -	\$ (0.72)	-100.0%
Forgone Revenue Rate Rider - Fixed Component (2016)	Monthly	1	\$ 7.38	\$ 7.38	\$ -	\$ -	\$ (7.38)	-100.0%
		1	\$ -	\$ -	\$ -	\$ -	\$ -	-
Distribution Volumetric Rate	per kW	1,000	\$ 3.3877	\$ 3,387.70	\$ 4.2037	\$ 4,203.70	\$ 816.00	24.1%
Smart Meter Disposition Rider	per kW	1,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Forgone Revenue Rate Rider - Variable Component (2016)	per kW	1,000	\$ 0.1857	\$ 185.70	\$ -	\$ -	\$ (185.70)	-100.0%
ICM Rate Rider (2014)	per kW	1,000	\$ 0.0173	\$ 17.30	\$ -	\$ -	\$ (17.30)	-100.0%
Disposition of Deferral/Variance Accounts - Group 2 Accounts (2016)	per kW	1,000	\$ 0.0620	\$ 62.00	\$ 0.0620	\$ 62.00	\$ -	0.0%
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2016)	per kW	1,000	\$ 0.0196	\$ (19.60)	\$ 0.0196	\$ (19.60)	\$ -	0.0%
Account 1575 (2016)	per kW	1,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Smart Grid True-up (2016)	Monthly	1	\$ 4.81	\$ (4.81)	\$ 4.8100	\$ (4.81)	\$ -	0.0%
	per kW	1,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total A (excluding pass through)				\$ 3,784.35		\$ 4,382.26	\$ 597.91	15.8%
	per kW	1,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Disposition of Deferral/Variance Accounts (2016)	per kW	1,000	\$ 0.1169	\$ 116.90	\$ 0.1169	\$ 116.90	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power (2016)	per kW	1,000	\$ 0.1224	\$ (122.40)	\$ 0.1224	\$ (122.40)	\$ -	0.0%
Disposition of Deferral/Variance Accounts - Power - Global Adjustment (2016)	per kW	1,000	\$ 0.4319	\$ 431.90	\$ 0.4319	\$ 431.90	\$ -	0.0%
Disposition of Global Adjustment Sub-Account (2014)	per kW	1,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Low Voltage Service Charge	per kW	1,000	\$ 0.1189	\$ 118.90	\$ 0.1589	\$ 158.90	\$ 40.00	33.6%
Line Losses on Cost of Power		2,760.00		\$ -		\$ -	\$ -	-
				\$ -		\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)				\$ 4,329.65		\$ 4,967.56	\$ 637.91	14.7%
RTSR - Network	per kW	1000	\$ 2.9192	\$ 2,919.20	\$ 2.9268	\$ 2,926.80	\$ 7.60	0.3%
RTSR - Line and Transformation Connection	per kW	1000	\$ 1.1726	\$ 1,172.60	\$ 1.2618	\$ 1,261.80	\$ 89.20	7.6%
Sub-Total C - Delivery (including Sub-Total B)				\$ 8,421.45		\$ 9,156.16	\$ 734.71	8.7%
Wholesale Market Service Charge (WMSC)	per kWh	82,760	\$ 0.0036	\$ 297.94	\$ 0.0036	\$ 298.63	\$ 0.69	0.2%
Rural and Remote Rate Protection (RRRP)	per kWh	82,760	\$ 0.0013	\$ 107.59	\$ 0.0013	\$ 107.84	\$ 0.25	0.2%
Standard Supply Service Charge	Monthly	1	\$ 0.25	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.0%
Debt Retirement Charge (DRC)	per kWh	80,000	\$ 0.007	\$ 560.00	\$ 0.0070	\$ 560.00	\$ -	0.0%
TOU - Off Peak	per kWh	52,966	\$ 0.0870	\$ 4,608.08	\$ 0.0870	\$ 4,618.77	\$ 10.69	0.2%
TOU - Mid Peak	per kWh	14,897	\$ 0.1320	\$ 1,966.38	\$ 0.1320	\$ 1,970.94	\$ 4.56	0.2%
TOU - On Peak	per kWh	14,897	\$ 0.1800	\$ 2,681.42	\$ 0.1800	\$ 2,687.64	\$ 6.22	0.2%
OESP Charge	per kWh	80,000	\$ 0.0011	\$ 88.00	\$ 0.0011	\$ 88.00	\$ -	0.0%
			\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Bill on TOU (before Taxes)				\$ 18,731.10		\$ 19,488.23	\$ 757.12	4.0%
HST			13%	\$ 2,435.04	13%	\$ 2,533.47	\$ 98.43	4.0%
Total Bill (including HST)				\$ 21,166.15		\$ 22,021.70	\$ 855.55	4.0%
Ontario Clean Energy Benefit ¹						\$ -	\$ -	-
Total Bill on TOU (including OCEB)				\$ 21,166.15		\$ 22,021.70	\$ 855.55	4.0%

Loss Factor (%)

3.45%

3.69%



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers



Version 5.00

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

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 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 Req](#)

[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**



Revenue Requirement Workform (RRWF) for 2015 Filers

Data Input ⁽¹⁾

	Initial Application	(2)	Adjustments	Interrogatory Responses	(6)	Adjustments	Per Board Decision
1	Rate Base						
Gross Fixed Assets (average)	\$1,254,110,434		\$3,000,000	\$1,257,110,434		(\$8,958,471)	\$1,248,151,963
Accumulated Depreciation (average)	(\$255,309,557)	(5)	(\$300,000)	(\$255,609,557)		\$454,043	(\$255,155,514)
Allowance for Working Capital:							
Controllable Expenses	\$98,112,314		\$3,696,095	\$101,808,409		(\$6,226,166)	\$95,582,243
Cost of Power	\$1,111,266,145		(\$9,398,873)	\$1,101,867,272		\$ -	\$1,101,867,272
Working Capital Rate (%)	13.00%	(9)		7.50%	(9)		7.50% (9)
2	Utility Income						
Operating Revenues:							
Distribution Revenue at Current Rates	\$163,344,950		(\$846,027)	\$162,498,923		\$3,150,972	\$165,649,895
Distribution Revenue at Proposed Rates	\$211,062,321		(\$737,607)	\$210,324,714		(\$10,823,255)	\$199,501,459
Other Revenue:							
Specific Service Charges	\$3,474,784		\$0	\$3,474,784		\$0	\$3,474,784
Late Payment Charges	\$2,076,532		\$0	\$2,076,532		\$0	\$2,076,532
Other Distribution Revenue	\$2,025,296		\$0	\$2,025,296		\$0	\$2,025,296
Other Income and Deductions	\$5,141,699		\$0	\$5,141,699		\$0	\$5,141,699
Total Revenue Offsets	\$12,718,312	(7)	\$0	\$12,718,312		\$0	\$12,718,312
Operating Expenses:							
OM+A Expenses	\$96,510,540		\$3,696,095	\$100,206,635		(\$5,641,166)	\$94,565,469
Depreciation/Amortization	\$51,161,387		\$300,000	\$51,461,387		(\$487,282)	\$50,974,104
Property taxes	\$1,601,774		\$ -	\$1,601,774		(\$0)	\$1,601,774
Other expenses							
3	Taxes/PILs						
Taxable Income:							
Adjustments required to arrive at taxable income	(\$27,130,035)	(3)		(\$27,030,035)			(\$26,141,181)
Utility Income Taxes and Rates:							
Income taxes (not grossed up)	\$3,074,594			\$2,467,781			\$2,018,045
Income taxes (grossed up)	\$4,183,121			\$3,357,525			\$2,745,639
Federal tax (%)	15.00%			15.00%			15.00%
Provincial tax (%)	11.50%			11.50%			11.50%
Income Tax Credits	(\$1,131,993)			(\$1,131,993)			(\$1,131,993)
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%
Common Equity Capitalization Ratio (%)	40.0%			40.0%			40.0%
Preferred Shares Capitalization Ratio (%)							
	100.0%			100.0%			100.0%
Cost of Capital							
Long-term debt Cost Rate (%)	4.01%			4.01%			3.88%
Short-term debt Cost Rate (%)	3.00%			3.00%			1.76%
Common Equity Cost Rate (%)	9.30%			9.30%			8.78%
Preferred 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 column M and Adjustments in column I
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- (9) Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars		Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$1,254,110,434	\$3,000,000	\$1,257,110,434	(\$8,958,471)	\$1,248,151,963
2	Accumulated Depreciation (average)	(3)	(\$255,309,557)	(\$300,000)	(\$255,609,557)	\$454,043	(\$255,155,514)
3	Net Fixed Assets (average)	(3)	\$998,800,877	\$2,700,000	\$1,001,500,877	(\$8,504,429)	\$992,996,448
4	Allowance for Working Capital	(1)	\$157,219,200	(\$66,943,524)	\$90,275,676	(\$466,962)	\$89,808,714
5	Total Rate Base		\$1,156,020,076	(\$64,243,524)	\$1,091,776,553	(\$8,971,391)	\$1,082,805,162

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses		\$98,112,314	\$3,696,095	\$101,808,409	(\$6,226,166)	\$95,582,243
7	Cost of Power		\$1,111,266,145	(\$9,398,873)	\$1,101,867,272	\$ -	\$1,101,867,272
8	Working Capital Base		\$1,209,378,459	(\$5,702,778)	\$1,203,675,681	(\$6,226,166)	\$1,197,449,515
9	Working Capital Rate %	(2)	13.00%	-5.50%	7.50%	0.00%	7.50%
10	Working Capital Allowance		\$157,219,200	(\$66,943,524)	\$90,275,676	(\$466,962)	\$89,808,714

Notes

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$211,062,321	(\$737,607)	\$210,324,714	(\$10,823,255)	\$199,501,459
2	Other Revenue (1)	\$12,718,312	\$ -	\$12,718,312	\$ -	\$12,718,312
3	Total Operating Revenues	\$223,780,633	(\$737,607)	\$223,043,025	(\$10,823,255)	\$212,219,771
	Operating Expenses:					
4	OM+A Expenses	\$96,510,540	\$3,696,095	\$100,206,635	(\$5,641,166)	\$94,565,469
5	Depreciation/Amortization	\$51,161,387	\$300,000	\$51,461,387	(\$487,282)	\$50,974,104
6	Property taxes	\$1,601,774	\$ -	\$1,601,774	(\$0)	\$1,601,774
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$149,273,700	\$3,996,095	\$153,269,795	(\$6,128,448)	\$147,141,347
10	Deemed Interest Expense	\$27,319,864	(\$1,518,247)	\$25,801,617	(\$1,496,950)	\$24,304,667
11	Total Expenses (lines 9 to 10)	\$176,593,565	\$2,477,848	\$179,071,412	(\$7,625,398)	\$171,446,014
12	Utility income before income taxes	\$47,187,068	(\$3,215,455)	\$43,971,613	(\$3,197,856)	\$40,773,757
13	Income taxes (grossed-up)	\$4,183,121	(\$825,596)	\$3,357,525	(\$611,886)	\$2,745,639
14	Utility net income	\$43,003,947	(\$2,389,859)	\$40,614,088	(\$2,585,970)	\$38,028,117

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$3,474,784	\$ -	\$3,474,784	\$ -	\$3,474,784
	Late Payment Charges	\$2,076,532	\$ -	\$2,076,532	\$ -	\$2,076,532
	Other Distribution Revenue	\$2,025,296	\$ -	\$2,025,296	\$ -	\$2,025,296
	Other Income and Deductions	\$5,141,699	\$ -	\$5,141,699	\$ -	\$5,141,699
	Total Revenue Offsets	\$12,718,312	\$ -	\$12,718,312	\$ -	\$12,718,312



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$43,003,947	\$40,614,088	\$38,028,117
2	Adjustments required to arrive at taxable utility income	(\$27,130,035)	(\$27,030,035)	(\$26,141,181)
3	Taxable income	<u>\$15,873,912</u>	<u>\$13,584,053</u>	<u>\$11,886,936</u>
<u>Calculation of Utility Income Taxes</u>				
4	Income taxes	<u>\$3,074,594</u>	<u>\$2,467,781</u>	<u>\$2,018,045</u>
6	Total taxes	<u>\$3,074,594</u>	<u>\$2,467,781</u>	<u>\$2,018,045</u>
7	Gross-up of Income Taxes	<u>\$1,108,527</u>	<u>\$889,744</u>	<u>\$727,594</u>
8	Grossed-up Income Taxes	<u>\$4,183,121</u>	<u>\$3,357,525</u>	<u>\$2,745,639</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$4,183,121</u>	<u>\$3,357,525</u>	<u>\$2,745,639</u>
10	Other tax Credits	(\$1,131,993)	(\$1,131,993)	(\$1,131,993)
<u>Tax Rates</u>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	<u>26.50%</u>	<u>26.50%</u>	<u>26.50%</u>

Notes



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$647,371,243	4.01%	\$25,932,640
2	Short-term Debt	4.00%	\$46,240,803	3.00%	\$1,387,224
3	Total Debt	60.00%	\$693,612,046	3.94%	\$27,319,864
	Equity				
4	Common Equity	40.00%	\$462,408,031	9.30%	\$43,003,947
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$462,408,031	9.30%	\$43,003,947
7	Total	100.00%	\$1,156,020,076	6.08%	\$70,323,811
		Interrogatory Responses			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$611,394,870	4.01%	\$24,491,485
2	Short-term Debt	4.00%	\$43,671,062	3.00%	\$1,310,132
3	Total Debt	60.00%	\$655,065,932	3.94%	\$25,801,617
	Equity				
4	Common Equity	40.00%	\$436,710,621	9.30%	\$40,614,088
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$436,710,621	9.30%	\$40,614,088
7	Total	100.00%	\$1,091,776,553	6.08%	\$66,415,705
		Per Board Decision			
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$606,370,891	3.88%	\$23,542,372
9	Short-term Debt	4.00%	\$43,312,206	1.76%	\$762,295
10	Total Debt	60.00%	\$649,683,097	3.74%	\$24,304,667
	Equity				
11	Common Equity	40.00%	\$433,122,065	8.78%	\$38,028,117
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$433,122,065	8.78%	\$38,028,117
14	Total	100.00%	\$1,082,805,162	5.76%	\$62,332,784

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 column M and Adjustments in column I



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 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		\$47,717,370		\$47,825,791		\$33,851,564
2	Distribution Revenue	\$163,344,950	\$163,344,950	\$162,498,923	\$162,498,923	\$165,649,895	\$165,649,895
3	Other Operating Revenue	\$12,718,312	\$12,718,312	\$12,718,312	\$12,718,312	\$12,718,312	\$12,718,312
	Offsets - net						
4	Total Revenue	\$176,063,262	\$223,780,633	\$175,217,235	\$223,043,025	\$178,368,207	\$212,219,771
5	Operating Expenses	\$149,273,700	\$149,273,700	\$153,269,795	\$153,269,795	\$147,141,347	\$147,141,347
6	Deemed Interest Expense	\$27,319,864	\$27,319,864	\$25,801,617	\$25,801,617	\$24,304,667	\$24,304,667
8	Total Cost and Expenses	\$176,593,565	\$176,593,565	\$179,071,412	\$179,071,412	\$171,446,014	\$171,446,014
9	Utility Income Before Income Taxes	(\$530,303)	\$47,187,068	(\$3,854,178)	\$43,971,613	\$6,922,193	\$40,773,757
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$27,130,035)	(\$27,130,035)	(\$27,030,035)	(\$27,030,035)	(\$26,141,181)	(\$26,141,181)
11	Taxable Income	(\$27,660,337)	\$20,057,033	(\$30,884,212)	\$16,941,578	(\$19,218,988)	\$14,632,575
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	(\$7,329,989)	\$5,315,114	(\$8,184,316)	\$4,489,518	(\$5,093,032)	\$3,877,632
14	Income Tax Credits	(\$1,131,993)	(\$1,131,993)	(\$1,131,993)	(\$1,131,993)	(\$1,131,993)	(\$1,131,993)
15	Utility Net Income	\$7,931,680	\$43,003,947	\$5,462,132	\$40,614,088	\$13,147,218	\$38,028,117
16	Utility Rate Base	\$1,156,020,076	\$1,156,020,076	\$1,091,776,553	\$1,091,776,553	\$1,082,805,162	\$1,082,805,162
17	Deemed Equity Portion of Rate Base	\$462,408,031	\$462,408,031	\$436,710,621	\$436,710,621	\$433,122,065	\$433,122,065
18	Income/(Equity Portion of Rate Base)	1.72%	9.30%	1.25%	9.30%	3.04%	8.78%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.30%	9.30%	8.78%	8.78%
20	Deficiency/Sufficiency in Return on Equity	-7.58%	0.00%	-8.05%	0.00%	-5.74%	0.00%
21	Indicated Rate of Return	3.05%	6.08%	2.86%	6.08%	3.46%	5.76%
22	Requested Rate of Return on Rate Base	6.08%	6.08%	6.08%	6.08%	5.76%	5.76%
23	Deficiency/Sufficiency in Rate of Return	-3.03%	0.00%	-3.22%	0.00%	-2.30%	0.00%
24	Target Return on Equity	\$43,003,947	\$43,003,947	\$40,614,088	\$40,614,088	\$38,028,117	\$38,028,117
25	Revenue Deficiency/(Sufficiency)	\$35,072,267	\$ -	\$35,151,956	\$0	\$24,880,899	\$ -
26	Gross Revenue Deficiency/(Sufficiency)	\$47,717,370 (1)		\$47,825,791 (1)		\$33,851,564 (1)	

Notes:

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Requirement

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
1	OM&A Expenses	\$96,510,540	\$100,206,635	\$94,565,469
2	Amortization/Depreciation	\$51,161,387	\$51,461,387	\$50,974,104
3	Property Taxes	\$1,601,774	\$1,601,774	\$1,601,774
5	Income Taxes (Grossed up)	\$4,183,121	\$3,357,525	\$2,745,639
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$27,319,864	\$25,801,617	\$24,304,667
	Return on Deemed Equity	\$43,003,947	\$40,614,088	\$38,028,117
8	Service Revenue Requirement (before Revenues)	\$223,780,633	\$223,043,025	\$212,219,771
9	Revenue Offsets	\$12,718,312	\$12,718,312	\$12,718,312
10	Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	\$211,062,321	\$210,324,714	\$199,501,459
11	Distribution revenue	\$211,062,321	\$210,324,714	\$199,501,459
12	Other revenue	\$12,718,312	\$12,718,312	\$12,718,312
13	Total revenue	\$223,780,633	\$223,043,025	\$212,219,771
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 2015 Filers

Tracking Form

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

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

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

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

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

Summary of Proposed Changes

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		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	\$ 70,323,811	6.08%	\$1,156,020,076	\$1,209,378,459	\$ 157,219,200	\$ 51,161,387	\$ 4,183,121	\$ 96,510,540	\$ 223,780,633	\$ 12,718,312	\$ 211,062,321	\$ 47,717,370

Appendix 2-V
Revenue Reconciliation - 2017 TEST YEAR

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	329,696	333,233	331,465	2,689,802,037		\$ 18.51	\$ 0.0130		\$ 108,592,321	\$ 108,478,186		\$ 108,478,186	-\$ 114,135
GS < 50 kW	Customers	32,603	32,948	32,776	1,031,991,524		\$ 28.74	\$ 0.0183		\$ 30,190,541	\$ 30,225,028		\$ 30,225,028	-\$ 34,486
GS > 50 to 4,999 kW	Customers	5,023	5,138	5,081	4,566,530,904	12,192,632	\$ 140.97		\$ 4.2037	\$ 59,848,542	\$ 57,701,434	\$ 2,146,974	\$ 59,848,408	-\$ 134
Large Use	Customers	2	2	2	75,964,677	149,679	\$ 6,073.68		\$ 2.2421	\$ 481,364	\$ 391,559	\$ 89,807	\$ 481,367	-\$ 3
Streetlighting	Connections	88,990	90,469	89,730	45,603,291	127,503	\$ 1.19		\$ 6.3222	\$ 2,087,436	\$ 2,087,430		\$ 2,087,430	-\$ 6
Sentinel Lighting	Connections	207	207	207	377,900	975	\$ 4.19		\$ 9.8694	\$ 20,029	\$ 20,029		\$ 20,029	-\$ 0
Unmetered Scattered Load	Customers	3,011	3,077	3,044	14,542,413		\$ 8.60	\$ 0.0195		\$ 597,718	\$ 597,796		\$ 597,796	-\$ 78
Total										\$ 201,817,950	\$ 199,501,461	\$ 2,236,782	\$ 201,738,242	-\$ 79,708

Note

1 The class specific revenue requirements in column N must be the amounts used in the final rate design process. The total of column N should equate to the proposed base revenue requirement.

2 Rates should be entered with the number of decimal places that will show on the Tariff of Rates and Charges.



Version 2.0

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

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

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



Income Tax/PILs Workform for 2016 Custom IR

[1. Info](#)

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

[K. Sch 13 Tax Reserves Bridge](#)

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



Income Tax/PILs Workform for 2016 Custom IR

	Test Year 1 (2016)	Test Year 2 (2017)	Test Year 3 (2018)	Test Year 4 (2019)	Test Year 5 (2020)	
Rate Base	\$ 1,005,800,588	\$ 1,082,805,162	\$ 1,156,726,934	\$ 1,226,995,638	\$ 1,297,908,419	
Return on Ratebase						
Deemed ShortTerm Debt	\$ 40,232,024	\$ 43,312,206	\$ 46,269,077	\$ 49,079,826	\$ 51,916,337	$W = S * T$
Deemed Long Term Debt	\$ 563,248,329	\$ 606,370,891	\$ 647,767,083	\$ 687,117,557	\$ 726,828,715	$X = S * U$
Deemed Equity	\$ 402,320,235	\$ 433,122,065	\$ 462,690,774	\$ 490,798,255	\$ 519,163,368	$Y = S * V$
Short Term Interest Rate	\$ 869,012	\$ 762,295	\$ 1,388,072	\$ 1,472,395	\$ 1,557,490	$AC = W * Z$
Long Term Interest	\$ 22,297,699	\$ 23,542,372	\$ 25,330,729	\$ 26,869,517	\$ 28,422,410	$AD = X * AA$
Return on Equity (Regulatory Income)	\$ 32,290,936	\$ 38,028,117	\$ 43,030,242	\$ 45,644,238	\$ 48,282,193	$AE = Y * AB$
Return on Rate Base	\$ 55,457,646	\$ 62,332,784	\$ 69,749,044	\$ 73,986,150	\$ 78,262,093	$AF = AC + AD + AE$

Return on Rate Base Parameters

Deemed ShortTerm Debt %	T	4.00%	4.00%	4.00%	4.00%	4.00%
Deemed Long Term Debt %	U	56.00%	56.00%	56.00%	56.00%	56.00%
Deemed Equity %	V	40.00%	40.00%	40.00%	40.00%	40.00%
Short Term Interest Rate	Z	2.16%	1.76%	3.00%	3.00%	3.00%
Long Term Interest	AA	3.96%	3.88%	3.91%	3.91%	3.91%
Return on Equity	AB	8.03%	8.78%	9.30%	9.30%	9.30%

Questions that must be answered

	Historic 2014	Bridge 2015	Test Year 1 2016	Test Year 2 2017	Test Year 3 2018	Test Year 4 2019	Test Year 5 2020
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes						
2. Does the applicant have any SRED Expenditures?							
3. Does the applicant have any Capital Gains or Losses for tax purposes?							
4. Does the applicant have any Capital Leases?	No						
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?							
6. Since 1999, has the applicant acquired another regulated applicant's assets?							
7. Did the applicant pay dividends? <i>If Yes, please describe what was the tax treatment in the manager's summary.</i>							
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?							

Tax Rates

Federal income tax

[illegible]

Class	Class Description	UCC End of Year Historic per tax returns	Less: Non- Distribution Portion	UCC Regulated Historic Year
1	Distribution System - post 1987	380,866,553		380,866,553
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election			0
2	Distribution System - pre 1988	47,884,706		47,884,706
8	General Office/Stores Equip	37,366,014		37,366,014
10	Computer Hardware/ Vehicles	4,999,488		4,999,488
10.1	Certain Automobiles			0
12	Computer Software	697,008		697,008
13₁	Lease # 1	166,462		166,462
13₂	Lease #2	3,592,709		3,592,709
13₃	Lease # 3	486,637		486,637
13₄	Lease # 4	940,498		940,498
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	365,506		365,506
42	Fibre Optic Cable			0
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment			0
45	Computers & Systems Software acq'd post Mar 22/04	36,306		36,306
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	325,433,485		325,433,485
50	Data Network Infrastructure Equipment - post Mar 2007	2,575,472		2,575,472
52	Computer Hardware and system software			0
95	CWIP	68,314,217		68,314,217
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	873,725,061	0	873,725,061



Income Tax/PILs Workform for 2016 Custom IR

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital **5,784,065**

Additions

Cost of Eligible Capital Property Acquired during Test Year	46,195		
Other Adjustments	0		
Subtotal	46,195	$\times 3/4 =$	34,646
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	$\times 1/2 =$	0
			34,646
			34,646
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			5,818,711

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	$\times 3/4 =$	0

Cumulative Eligible Capital Balance **5,818,711**

Current Year Deduction **5,818,711** $\times 7\% =$ **407,310**

Cumulative Eligible Capital - Closing Balance **5,411,401**



Income Tax/PILs Workform for 2016 Custom IR

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)			0
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
Employee future benefits			0
			0
			0
			0
Total	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts			0
Accrued Employee Future Benefits:			0
- Medical and Life Insurance	17,362,424		17,362,424
-Short & Long-term Disability			0
-Accumulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	69,157		69,157
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
Bad debt general provision	1,641,878		
inventory general provision	152,286		
			0
			0
Total	19,225,745	0	17,431,581



Schedule 7-1 Loss Carry Forward - Historic

Corporation Loss Continuity and Application

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

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

Income Tax/PILs Workform for 2016 Custom IR

Adjusted Taxable Income - Historic Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	13,947,478		13,947,478
Additions:				
Interest and penalties on taxes	103			0
Amortization of tangible assets	104	37,252,358		37,252,358
Amortization of intangible assets	106	3,301,540		3,301,540
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111			0
Charitable donations	112	419,695		419,695
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118	1,132,172		1,132,172
Capitalized interest	119			0
Non-deductible club dues and fees	120	46,294		46,294
Non-deductible meals and entertainment expense	121	125,519		125,519
Non-deductible automobile expenses	122	10,637		10,637
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125			0
Reserves from financial statements- balance at end of year	126	19,225,745		19,225,745
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208	41,093		41,093
Development expenses claimed in current year	212			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
Retail settlement variances charged to income	294	13,937,654		13,937,654
Income tax provision	295	804,143		804,143
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received		5,398		5,398
Derecognition of assets expense		2,078,248		2,078,248
Ontario Specific Tax Credits - Co-op		201,000		201,000
Ontario Specific Tax Credits - Apprenticeship		295,014		295,014
Imputed interest on lease capitalized for accounting		1,134,547		1,134,547
				0
				0
				0
				0
				0
Total Additions		80,011,057	0	80,011,057

Deductions:

Gain on disposal of assets per financial statements	401	46,182		46,182
Dividends not taxable under section 83	402			
Capital cost allowance from Schedule 8	403	61,263,323		61,263,323
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	407,310		407,310
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411	1,874,370		1,874,370
Tax reserves claimed in current year	413			0
Reserves from financial statements - balance at beginning of year	414	20,789,352		20,789,352
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305	-462,672		-462,672
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	1,450,713		1,450,713
Capital Lease Payments	391	1,429,911		1,429,911
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)		563,628		563,628
Deduction of amortization of deferred revenue		2,453,587		2,453,587
				0
				0
				0
				0
				0
				0
Total Deductions		89,815,704	0	89,815,704
Net Income for Tax Purposes		4,142,831	0	4,142,831
Charitable donations from Schedule 2	311	186,000		186,000
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			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		3,956,831	0	3,956,831



Income Tax/PILs Workform for 2016 Custom IR

PILs Tax Provision - Historic Year

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

Wires Only

Regulatory Taxable Income

\$ 3,956,831 A

Ontario Income Taxes

Income tax payable

Ontario Income Tax

11.50% B

\$ 455,036 C = A * B

Small business credit

Ontario Small Business Threshold
Rate reduction (negative)

\$ 166,667 D

-7.00% E

-\$ 3,889 F = D * E

Ontario Income tax

\$ 451,147 J = C + F

Combined Tax Rate and PILs

Effective Ontario Tax Rate

11.40%

K = J / A

Federal tax rate

15.00%

L

Combined tax rate

26.402% M = K + L

Total Income Taxes

\$ 1,044,671 N = A * M

Investment Tax Credits

\$ 605,593 O

Miscellaneous Tax Credits

\$ 496,014 P

Total Tax Credits

\$ 1,101,607 Q = O + P

Corporate PILs/Income Tax Provision for Historic Year

-\$ 56,936 R = N - Q

Schedule 8 CCA - Bridge Year

Class	Class Description	UCC Regulated Historic 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	\$ 380,866,553	\$ 3,972,000		\$ 384,838,553	\$ 1,986,000	\$ 382,852,553	4%	\$ 15,314,102	\$ 369,524,451
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	-			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 47,884,706			\$ 47,884,706	\$ -	\$ 47,884,706	6%	\$ 2,873,082	\$ 45,011,624
8	General Office/Stores Equip	\$ 37,366,014	\$ 1,554,000		\$ 38,920,014	\$ 777,000	\$ 38,143,014	20%	\$ 7,628,603	\$ 31,291,411
10	Computer Hardware/ Vehicles	\$ 4,999,488	\$ 2,263,000		\$ 7,262,488	\$ 1,131,500	\$ 6,130,988	30%	\$ 1,839,296	\$ 5,423,192
10.1	Certain Automobiles				\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 697,008	\$ 50,245,800		\$ 50,942,808	\$ 25,122,900	\$ 25,819,908	100%	\$ 25,819,908	\$ 25,122,900
13.1	Lease # 1	\$ 166,462			\$ 166,462	\$ -	\$ 166,462		\$ 9,727	\$ 156,735
13.2	Lease #2	\$ 3,592,709			\$ 3,592,709	\$ -	\$ 3,592,709		\$ 256,622	\$ 3,336,087
13.3	Lease # 3	\$ 486,637			\$ 486,637	\$ -	\$ 486,637		\$ 31,395	\$ 455,242
13.4	Lease # 4	\$ 940,498			\$ 940,498	\$ -	\$ 940,498		\$ 36,882	\$ 903,616
14	Franchise	-			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 365,506			\$ 365,506	\$ -	\$ 365,506	8%	\$ 29,240	\$ 336,266
42	Fibre Optic Cable	-			\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment				\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment				\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 36,306			\$ 36,306	\$ -	\$ 36,306	45%	\$ 16,338	\$ 19,968
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)				\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 325,433,485	\$ 80,283,500		\$ 405,716,985	\$ 40,141,750	\$ 365,575,235	8%	\$ 29,246,019	\$ 376,470,966
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 2,575,472	\$ 2,036,000		\$ 4,611,472	\$ 1,018,000	\$ 3,593,472	55%	\$ 1,976,410	\$ 2,635,062
52	Computer Hardware and system software				\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 68,314,217			\$ 68,314,217	\$ -	\$ 68,314,217		\$ -	\$ 68,314,217
	Land		\$ 1,125,000		\$ 1,125,000	\$ 562,500	\$ 562,500		\$ -	\$ 1,125,000
47	adjust re TOU meters to account 1557		-\$ 1,592,952		-\$ 1,592,952	-\$ 796,476	-\$ 796,476	8%	-\$ 63,718.08	-\$ 1,529,234
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
	TOTAL	\$ 873,725,061	\$ 139,886,348	\$ -	\$ 1,013,611,409	\$ 69,943,174	\$ 943,668,235		\$ 85,013,906	\$ 928,597,503

Income Tax/PILs Workform for 2016 Custom IR

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital

5,411,401

Additions

Cost of Eligible Capital Property Acquired during Test Year

33,000

Other Adjustments

0

Subtotal

33,000

x 3/4 = 24,750

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 = 0

24,750

24,750

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

5,436,151

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

5,436,151

Current Year Deduction

5,436,151

x 7% =

380,531

Cumulative Eligible Capital - Closing Balance

5,055,621



Income Tax/PILs Workform for 2016 Custom IR

Schedule 13 Tax Reserves - Bridge Year Continuity of Reserves

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



Income Tax/PILs Workform for 2016 Custom IR

Corporation Loss Continuity and Application

Schedule 7-1 Loss Carry Forward - Bridge Year

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

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



Income Tax/PILs Workform for 2016 Custom IR

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Total for Regulated Utility
Income before PILs/Taxes	A	34,976,530

Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets	104	42,664,000
Amortization of intangible assets	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	300,000
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	50,700
Non-deductible meals and entertainment expense	121	119,600
Non-deductible automobile expenses	122	10,800
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves deducted in prior year	125	0
Reserves from financial statements- balance at end of year	126	19,855,000
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	41,100
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
Other Additions		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	



Income Tax/PILs Workform for 2016 Custom IR

Adjusted Taxable Income - Bridge Year

	295	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		
Ontario Tax Credits - Co-op		205,000
Ontario Tax Credits - Apprentice		300,900
Interest expense - leased building		1,114,500
Total Additions		64,661,600
Deductions:		
Gain on disposal of assets per financial statements	401	61,000
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	85,013,906
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10	405	380,531
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	1,407,863
Tax reserves claimed in current year	413	0
Reserves from financial statements - balance at beginning of year	414	17,431,581
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
<i>Other deductions: (Please explain in detail the nature of the item)</i>		
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	1,429,900
Non-taxable imputed interest income on deferral and variance accounts	392	
reserves - correction (fix later)	393	2,387,519
	394	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		



Income Tax/PILs

Workform for 2016 Custom IR

Adjusted Taxable Income - Bridge Year

ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		465,500
Total Deductions		108,577,800
Net Income for Tax Purposes		-8,939,670
Charitable donations from Schedule 2	311	300,000
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	
Non-capital losses of preceding taxation years from Schedule 4	331	
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
TAXABLE INCOME		-9,239,670

PILS Tax Provision - Bridge Year

Regulatory Taxable Income

-\$ 9,239,670 A

Income tax payable

Ontario Income Tax

11.50%

B

\$

—

$$C = A * B$$

Small business credit

Ontario Small Business Threshold
Rate reduction

\$ -

D

$$F = D * E$$

Ontario Income tax

$$J = C + F$$

Effective Ontario Tax Rate

11.50%

$$K = J / A$$

Federal tax rate

15.00%

L

Combined tax rate

$$26.50\% \quad M = K + L$$

Investment Tax Credits

\$	605,593	O
----	---------	---

Miscellaneous Tax Credits

\$	505,900	P
----	---------	---

Total Tax Credits

\$	1,111,493	Q = O + P
----	-----------	-----------

Corporate PILs/Income Tax Provision for Bridge Year

$$-\$ \quad 3,560,005 \quad R = N - Q$$

Grossed up income tax

-\$ 4,843,545

Note:

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

Schedule 8 CCA - Test Year 1 (2016)

Class	Class Description	UCC Test Year 1 Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Test Year 1 CCA	UCC End of Test Year 1
1	Distribution System - post 1987	\$ 369,524,451	474,000		\$ 369,998,451	\$ 237,000	\$ 369,761,451	4%	\$ 14,790,458	\$ 355,207,993
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 45,011,624			\$ 45,011,624	\$ -	\$ 45,011,624	6%	\$ 2,700,697	\$ 42,310,926
8	General Office/Stores Equip	\$ 31,291,411	759,000		\$ 32,050,411	\$ 379,500	\$ 31,670,911	20%	\$ 6,334,182	\$ 25,716,229
10	Computer Hardware/ Vehicles	\$ 5,423,192	3,124,000		\$ 8,547,192	\$ 1,562,000	\$ 6,985,192	30%	\$ 2,095,557	\$ 6,451,634
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 25,122,900	12,299,900		\$ 37,422,800	\$ 6,149,950	\$ 31,272,850	100%	\$ 31,272,850	\$ 6,149,950
13 1	Lease # 1	\$ 156,735			\$ 156,735	\$ -	\$ 156,735		\$ 9,727	\$ 147,008
13 2	Lease #2	\$ 3,336,087			\$ 3,336,087	\$ -	\$ 3,336,087		\$ 256,622	\$ 3,079,465
13 3	Lease # 3	\$ 455,242			\$ 455,242	\$ -	\$ 455,242		\$ 31,395	\$ 423,847
13 4	Lease # 4	\$ 903,616			\$ 903,616	\$ -	\$ 903,616		\$ 36,882	\$ 866,734
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than E	\$ 336,266			\$ 336,266	\$ -	\$ 336,266	8%	\$ 26,901	\$ 309,364
42	Fibre Optic Cable	\$ -			\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 19,968			\$ 19,968	\$ -	\$ 19,968	45%	\$ 8,986	\$ 10,983
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 376,470,966	97,253,300		\$ 473,724,266	\$ 48,626,650	\$ 425,097,616	8%	\$ 34,007,809	\$ 439,716,457
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 2,635,062	2,194,000		\$ 4,829,062	\$ 1,097,000	\$ 3,732,062	55%	\$ 2,052,634	\$ 2,776,428
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 68,314,217			\$ 68,314,217	\$ -	\$ 68,314,217	0%	\$ -	\$ 68,314,217
	Land	\$ 1,125,000			\$ 1,125,000	\$ -	\$ 1,125,000	0%	\$ -	\$ 1,125,000
47	adjust re TOU meters to account 1557	-\$ 1,529,234	-1,196,859		-\$ 2,726,093	-\$ 598,430	-\$ 2,127,663	8%	-\$ 170,213.07	-\$ 2,555,880
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 928,597,503	\$ 114,907,341	\$ -	\$ 1,043,504,844	\$ 57,453,671	\$ 986,051,173		\$ 93,454,489	\$ 950,050,355

Class	Class Description	UCC Test Year 2 Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Test Year 2 CCA	Page UCC End of Test Year 2
1	Distribution System - post 1987	\$ 355,207,993	422,000		\$ 355,629,993	\$ 211,000	\$ 355,418,993	4%	\$ 14,216,760	\$ 341,413,233
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 42,310,926			\$ 42,310,926	\$ -	\$ 42,310,926	6%	\$ 2,538,656	\$ 39,772,271
8	General Office/Stores Equip	\$ 25,716,229	890,000		\$ 26,606,229	\$ 445,000	\$ 26,161,229	20%	\$ 5,232,246	\$ 21,373,983
10	Computer Hardware/ Vehicles	\$ 6,451,634	2,365,000		\$ 8,816,634	\$ 1,182,500	\$ 7,634,134	30%	\$ 2,290,240	\$ 6,526,394
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 6,149,950	9,123,900		\$ 15,273,850	\$ 4,561,950	\$ 10,711,900	100%	\$ 10,711,900	\$ 4,561,950
13.1	Lease # 1	\$ 147,008			\$ 147,008	\$ -	\$ 147,008		\$ 9,727	\$ 137,281
13.2	Lease #2	\$ 3,079,465			\$ 3,079,465	\$ -	\$ 3,079,465		\$ 256,622	\$ 2,822,843
13.3	Lease # 3	\$ 423,847			\$ 423,847	\$ -	\$ 423,847		\$ 31,395	\$ 392,452
13.4	Lease # 4	\$ 866,734			\$ 866,734	\$ -	\$ 866,734		\$ 36,882	\$ 829,852
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than B	\$ 309,364			\$ 309,364	\$ -	\$ 309,364	8%	\$ 24,749	\$ 284,615
42	Fibre Optic Cable	\$ -			\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 10,983			\$ 10,983	\$ -	\$ 10,983	45%	\$ 4,942	\$ 6,040
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 439,716,457	116,609,100		\$ 556,325,557	\$ 58,304,550	\$ 498,021,007	8%	\$ 39,841,681	\$ 516,483,876
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 2,776,428	2,601,000		\$ 5,377,428	\$ 1,300,500	\$ 4,076,928	55%	\$ 2,242,310	\$ 3,135,118
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 68,314,217			\$ 68,314,217	\$ -	\$ 68,314,217	0%	\$ -	\$ 68,314,217
		\$ 1,125,000			\$ 1,125,000	\$ -	\$ 1,125,000	0%	\$ -	\$ 1,125,000
47	adjust re TOU meters to account 1557	-\$ 2,555,880	-1,303,795		-\$ 3,859,675	-\$ 651,898	-\$ 3,207,777	8%	-\$ 256,622.19	-\$ 3,603,053
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 950,050,355	\$ 130,707,205	\$ -	\$ 1,080,757,560	\$ 65,353,603	\$ 1,015,403,958		\$ 77,181,487	\$ 1,003,576,073

Class	Class Description	UCC Test Year 3 Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Test Year 3 CCA	Page UCC End of Test Year 3
1	Distribution System - post 1987	\$ 341,413,233	563,000		\$ 341,976,233	\$ 281,500	\$ 341,694,733	4%	\$ 13,667,789	\$ 328,308,444
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 39,772,271			\$ 39,772,271	\$ -	\$ 39,772,271	6%	\$ 2,386,336	\$ 37,385,934
8	General Office/Stores Equip	\$ 21,373,983	925,000		\$ 22,298,983	\$ 462,500	\$ 21,836,483	20%	\$ 4,367,297	\$ 17,931,687
10	Computer Hardware/ Vehicles	\$ 6,526,394	2,910,000		\$ 9,436,394	\$ 1,455,000	\$ 7,981,394	30%	\$ 2,394,418	\$ 7,041,976
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 4,561,950	6,254,200		\$ 10,816,150	\$ 3,127,100	\$ 7,689,050	100%	\$ 7,689,050	\$ 3,127,100
13 1	Lease # 1	\$ 137,281			\$ 137,281	\$ -	\$ 137,281		\$ 9,727	\$ 127,554
13 2	Lease #2	\$ 2,822,843			\$ 2,822,843	\$ -	\$ 2,822,843		\$ 256,622	\$ 2,566,221
13 3	Lease # 3	\$ 392,452			\$ 392,452	\$ -	\$ 392,452		\$ 31,395	\$ 361,057
13 4	Lease # 4	\$ 829,852			\$ 829,852	\$ -	\$ 829,852		\$ 36,882	\$ 792,970
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than B	\$ 284,615			\$ 284,615	\$ -	\$ 284,615	8%	\$ 22,769	\$ 261,846
42	Fibre Optic Cable	\$ -			\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 6,040			\$ 6,040	\$ -	\$ 6,040	45%	\$ 2,718	\$ 3,322
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 516,483,876	110,141,100		\$ 626,624,976	\$ 55,070,550	\$ 571,554,426	8%	\$ 45,724,354	\$ 580,900,622
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 3,135,118	1,355,000		\$ 4,490,118	\$ 677,500	\$ 3,812,618	55%	\$ 2,096,940	\$ 2,393,178
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 68,314,217			\$ 68,314,217	\$ -	\$ 68,314,217	0%	\$ -	\$ 68,314,217
		\$ 1,125,000			\$ 1,125,000	\$ -	\$ 1,125,000	0%	\$ -	\$ 1,125,000
		\$ 3,603,053			\$ -	\$ -	\$ -	8%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 1,003,576,073	\$ 122,148,300	\$ -	\$ 1,129,327,425	\$ 61,074,150	\$ 1,068,253,275		\$ 78,686,298	\$ 1,050,641,128

Class	Class Description	UCC Test Year 4 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 4 CCA	Page UCC End of Test Year 4
1	Distribution System - post 1987	\$ 328,308,444	554,000		\$ 328,862,444	\$ 277,000	\$ 328,585,444	4%	\$ 13,143,418	\$ 315,719,026
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 37,385,934			\$ 37,385,934	\$ -	\$ 37,385,934	6%	\$ 2,243,156	\$ 35,142,778
8	General Office/Stores Equip	\$ 17,931,687	919,000		\$ 18,850,687	\$ 459,500	\$ 18,391,187	20%	\$ 3,678,237	\$ 15,172,449
10	Computer Hardware/ Vehicles	\$ 7,041,976	3,098,000		\$ 10,139,976	\$ 1,549,000	\$ 8,590,976	30%	\$ 2,577,293	\$ 7,562,683
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 3,127,100	7,803,700		\$ 10,930,800	\$ 3,901,850	\$ 7,028,950	100%	\$ 7,028,950	\$ 3,901,850
13 1	Lease # 1	\$ 127,554			\$ 127,554	\$ -	\$ 127,554		\$ 9,727	\$ 117,827
13 2	Lease #2	\$ 2,566,221			\$ 2,566,221	\$ -	\$ 2,566,221		\$ 256,622	\$ 2,309,599
13 3	Lease # 3	\$ 361,057			\$ 361,057	\$ -	\$ 361,057		\$ 31,395	\$ 329,662
13 4	Lease # 4	\$ 792,970			\$ 792,970	\$ -	\$ 792,970		\$ 36,882	\$ 756,088
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than B	\$ 261,846			\$ 261,846	\$ -	\$ 261,846	8%	\$ 20,948	\$ 240,898
42	Fibre Optic Cable	\$ -			\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 3,322			\$ 3,322	\$ -	\$ 3,322	45%	\$ 1,495	\$ 1,827
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 580,900,622	117,463,000		\$ 698,363,622	\$ 58,731,500	\$ 639,632,122	8%	\$ 51,170,570	\$ 647,193,052
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 2,393,178	2,310,000		\$ 4,703,178	\$ 1,155,000	\$ 3,548,178	55%	\$ 1,951,498	\$ 2,751,680
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 68,314,217			\$ 68,314,217	\$ -	\$ 68,314,217	0%	\$ -	\$ 68,314,217
		\$ 1,125,000			\$ 1,125,000	\$ -	\$ 1,125,000	0%	\$ -	\$ 1,125,000
		\$ -			\$ -	\$ -	\$ -	8%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 1,050,641,128	\$ 132,147,700	\$ -	\$ 1,182,788,828	\$ 66,073,850	\$ 1,116,714,978		\$ 82,150,190	\$ 1,100,638,638

Class	Class Description	UCC Test Year 5 Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Test Year 5 CCA	Page UCC End of Test Year 5
1	Distribution System - post 1987	\$ 315,719,026	556,000		\$ 316,275,026	\$ 278,000	\$ 315,997,026	4%	\$ 12,639,881	\$ 303,635,145
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 35,142,778			\$ 35,142,778	\$ -	\$ 35,142,778	6%	\$ 2,108,567	\$ 33,034,212
8	General Office/Stores Equip	\$ 15,172,449	1,139,000		\$ 16,311,449	\$ 569,500	\$ 15,741,949	20%	\$ 3,148,390	\$ 13,163,059
10	Computer Hardware/ Vehicles	\$ 7,562,683	2,948,000		\$ 10,510,683	\$ 1,474,000	\$ 9,036,683	30%	\$ 2,711,005	\$ 7,799,678
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 3,901,850	8,127,900		\$ 12,029,750	\$ 4,063,950	\$ 7,965,800	100%	\$ 7,965,800	\$ 4,063,950
13 1	Lease # 1	\$ 117,827			\$ 117,827	\$ -	\$ 117,827		\$ 9,727	\$ 108,100
13 2	Lease #2	\$ 2,309,599			\$ 2,309,599	\$ -	\$ 2,309,599		\$ 256,622	\$ 2,052,977
13 3	Lease # 3	\$ 329,662			\$ 329,662	\$ -	\$ 329,662		\$ 31,395	\$ 298,267
13 4	Lease # 4	\$ 756,088			\$ 756,088	\$ -	\$ 756,088		\$ 36,882	\$ 719,206
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than B	\$ 240,898			\$ 240,898	\$ -	\$ 240,898	8%	\$ 19,272	\$ 221,626
42	Fibre Optic Cable	\$ -			\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 1,827			\$ 1,827	\$ -	\$ 1,827	45%	\$ 822	\$ 1,005
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 647,193,052	110,105,300		\$ 757,298,352	\$ 55,052,650	\$ 702,245,702	8%	\$ 56,179,656	\$ 701,118,696
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 2,751,680	2,531,000		\$ 5,282,680	\$ 1,265,500	\$ 4,017,180	55%	\$ 2,209,449	\$ 3,073,231
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 68,314,217			\$ 68,314,217	\$ -	\$ 68,314,217	0%	\$ -	\$ 68,314,217
		\$ 1,125,000			\$ 1,125,000	\$ -	\$ 1,125,000	0%	\$ -	\$ 1,125,000
		\$ -			\$ -	\$ -	\$ -	8%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 1,100,638,638	\$ 125,407,200	\$ -	\$ 1,226,045,838	\$ 62,703,600	\$ 1,163,342,238		\$ 87,317,468	\$ 1,138,728,370



Income Tax/PILs Workform for 2016 Custom IR

Schedule 10 CEC

	Test Year 1 (2016)		Test Year 2 (2017)		Test Year 3 (2018)		Test Year 4 (2019)		Test Year 5 (2020)	
Cumulative Eligible Capital	5,055,621		4,725,442		4,415,586		4,130,908		3,866,157	
<u>Additions</u>										
Cost of Eligible Capital Property Acquired during Test Year	34,000		30,000		35,000		35,000		36,000	
Other Adjustments	0		0		0		0		0	
Subtotal	<u>34,000</u>	x 3/4 = 25,500	<u>30,000</u>	x 3/4 = 22,500	<u>35,000</u>	x 3/4 = 26,250	<u>35,000</u>	x 3/4 = 26,250	<u>36,000</u>	x 3/4 = 27,000
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 = 0	0	x 1/2 = 0	0	x 1/2 = 0	0	x 1/2 = 0	0	x 1/2 = 0
		<u>25,500</u>		<u>22,500</u>		<u>26,250</u>		<u>26,250</u>		<u>27,000</u>
		25,500		22,500		26,250		26,250		27,000
Amount transferred on amalgamation or wind-up of subsidiary	0		0		0		0		0	
Subtotal	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Deductions										
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0		0		0		0		0	
Other Adjustments	0		0		0		0		0	
Subtotal	<u>0</u>	x 3/4 = 0	<u>0</u>	x 3/4 = 0	<u>0</u>	x 3/4 = 0	<u>0</u>	x 3/4 = 0	<u>0</u>	x 3/4 = 0
Cumulative Eligible Capital Balance	5,081,121		4,747,942		4,441,836		4,157,158		3,893,157	
Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")	5,081,121	x 7% = 355,678	4,747,942	x 7% = 332,356	4,441,836	x 7% = 310,929	4,157,158	x 7% = 291,001	3,893,157	x 7% = 272,521
Cumulative Eligible Capital - Closing Balance	4,725,442		4,415,586		4,130,908		3,866,157		3,620,636	



Income Tax/PILs Workform for 2016 Custom IR

Schedule 13 Tax Reserves - Test Year 1 (2016)

Continuity of Reserves

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

Schedule 13 Tax Reserves - Test Year 2 (2017)

Continuity of Reserves

Description	Test Year 1 (2016)	Eliminate Amounts Not Relevant for Test Year 1	Adjusted Utility Balance	Test Year 2 Adjustments		Balance for Test Year 2	Change During the Year	Disallowed Expenses
				Additions	Disposals			
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(l)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	0		0			0	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	20,422,943		20,422,943	637,800		21,060,743	637,800	
-Short & Long-term Disability	0		0			0	0	
-Accumulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	69,157		69,157			69,157	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	20,492,100	0	20,492,100	637,800	0	21,129,900	637,800	0

Schedule 13 Tax Reserves - Test Year 3 (2018)

Continuity of Reserves

Description	Test Year 2 (2017)	Eliminate Amounts Not Relevant for Test Year 2	Adjusted Utility Balance	Test Year 3 Adjustments		Balance for Test Year 3	Change During the Year	Disallowed Expenses
				Additions	Disposals			
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(l)	0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	0	0	0	0	0	0	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	0		0			0	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	21,060,743		21,060,743	638,600		21,699,343	638,600	
-Short & Long-term Disability	0		0			0	0	
-Accumulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	69,157		69,157			69,157	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	21,129,900	0	21,129,900	638,600	0	21,768,500	638,600	0

Schedule 13 Tax Reserves - Test Year 4 (2019)

Continuity of Reserves

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

Schedule 13 Tax Reserves - Test Year 5 (2020)

Continuity of Reserves

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



Income Tax/PILs Workform for 2016 Custom IR

Schedule 7-1 Loss Carry Forward

Test Year 1 (2016)

Test Year 2 (2017)

Test Year 3 (2018)

Test Year 4 (2019)

Test Year 5 (2020)

Corporation Loss Continuity and Application

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

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

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

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

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

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

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

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

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

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

[illegible]

Total Additions		72,371,607	76,830,821	80,778,279	84,488,278	88,277,609
Deductions:						
Gain on disposal of assets per financial statements	401	61,000	61,000	61,000	61,000	61,000
Dividends not taxable under section 83	402					
Capital cost allowance from Schedule 8	403	93,454,489	77,181,487	78,686,298	82,150,190	87,317,468
Terminal loss from Schedule 8	404					
Cumulative eligible capital deduction from Schedule 10 CEC	405	355,678	332,356	310,929	291,001	272,521
Allowable business investment loss	406					
Deferred and prepaid expenses	409					
Scientific research expenses claimed in year	411	1,407,863	1,407,863	1,407,863	1,407,863	1,407,863
Tax reserves end of year	413	0	0	0	0	0
Reserves from financial statements - balance at beginning of year	414	19,855,000	20,492,100	21,129,900	21,768,500	22,407,900
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	1,296,000	1,283,000	1,224,000	1,224,000	1,224,000
Capital Lease Payments	391					
Non-taxable imputed interest income on deferral and variance accounts	392					
	393					
	394					
	395					
	396					
	397					
ARO Payments - Deductible for Tax when Paid						
ITA 13(7.4) Election - Capital Contributions Received						
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds						
Deferred Revenue - ITA 20(1)(m) reserve						
Principal portion of lease payments		1,429,900	1,429,900	1,429,900	1,429,900	1,429,900
Lease Inducement Book Amortization credit to income						
Financing fees for tax ITA 20(1)(e) and (e.1)		474,800	484,296	493,982	503,862	513,939
Total Deductions		118,334,730	102,672,002	104,743,871	108,836,316	114,634,591
NET INCOME FOR TAX PURPOSES		-13,672,187	12,186,936	19,064,649	21,296,200	21,925,211
Charitable donations	311	300,000	300,000	300,000	300,000	300,000
Taxable dividends received under section 112 or 113	320					
Non-capital losses of preceding taxation years from Schedule 7-1	331					
Net-capital losses of preceding taxation years (Please show calculation)	332					
Limited partnership losses of preceding taxation years from Schedule 4	335					
REGULATORY TAXABLE INCOME		-13,972,187	11,886,936	18,764,649	20,996,200	21,625,211

-46,263,123

-26,141,181

-24,265,593

-24,648,038

-26,656,982



Income Tax/PILs Workform for 2016 Custom IR

PILs Tax Provision - Test Year 1 (2016)

						Wires Only
Regulatory Taxable Income						-\$ 13,972,187 A
Ontario Income Taxes						
<i>Income tax payable</i>	Ontario Income Tax	4.50%	B	\$ -	C = A * B	
<i>Small business credit</i>	Ontario Small Business Threshold	\$ -	D			
	Rate reduction	-7.00%	E	\$ -	F = D * E	
<i>Ontario Income tax</i>						\$ - J = C + F
Combined Tax Rate and PILs						
	Effective Ontario Tax Rate	11.50%	K = J / A			
	Federal tax rate	15.00%	L			
	Combined tax rate			26.50%	M = K + L	
Total Income Taxes						-\$ 3,702,630 N = A * M
	Investment Tax Credits			\$ 605,593	O	
	Miscellaneous Tax Credits			\$ 516,000	P	
Total Tax Credits						\$ 1,121,593 Q = O + P
Corporate PILs/Income Tax Provision for Test Year						-\$ 4,824,223 R = N - Q
Corporate PILs/Income Tax Provision Gross Up ¹						73.50% S = 1 - M
						-\$ 1,739,346 T = R / S - R
Income Tax (grossed-up)						-\$ 6,563,568 U = R + T

PILs Tax Provision - Test Year 2 (2017)

Wires Only

Regulatory Taxable Income

\$ 11,886,936 A

Ontario Income Taxes

Income tax payable

Ontario Income Tax

11.50% B \$ 1,366,998 C = A * B

Small business credit

Ontario Small Business Threshold
Rate reduction

\$ 500,000 D
-7.00% E F = D * E

Ontario Income tax

\$ 1,366,998 J = C + F

Combined Tax Rate and PILs

Effective Ontario Tax Rate
Federal tax rate
Combined tax rate

11.50% K = J / A
15.00% L

26.50% M = K + L

Total Income Taxes

\$ 3,150,038 N = A * M

Investment Tax Credits

\$ 605,593 O

Miscellaneous Tax Credits

\$ 526,400 P

Total Tax Credits

\$ 1,131,993 Q = O + P

Corporate PILs/Income Tax Provision for Test Year

\$ 2,018,045 R = N - Q

Corporate PILs/Income Tax Provision Gross Up ¹

73.50% S = 1 - M T = R / S - R

\$ 727,594

Income Tax (grossed-up)

\$ 2,745,639 U = R + T

2017 Cost Allocation Model

EB-2015-0003
Sheet 16.1 Revenue Worksheet -

Total kWhs from Load Forecast	8,424,812,745
-------------------------------	---------------

Total kW from Load Forecast	12,470,788
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Deficiency/sufficiency (RRWF 8. cell F51)	- 33,851,564
--	--------------

Miscellaneous Revenue (RRWF 5. cell F48)	12,718,312
--	------------

			1	2	3	6	7	8	9
			Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
Billing Data	ID	Total							
Forecast kWh	CEN	8,424,812,745	2,689,802,037	1,031,991,524	4,566,530,904	75,964,677	45,603,291	377,900	14,542,413
Forecast kW	CDEM	12,470,788			12,192,632	149,679	127,503	975	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		3,727,970			3,578,291	149,679			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-							
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	8,424,812,745	2,689,802,037	1,031,991,524	4,566,530,904	75,964,677	45,603,291	377,900	14,542,413
Existing Monthly Charge			\$12.90	\$26.55	\$140.97	\$6,073.68	\$1.28	\$3.47	\$7.14
Existing Distribution kWh Rate			\$0.0143	\$0.0142					\$0.0162
Existing Distribution kW Rate					\$3.3877	\$1.4414	\$6.7744	\$8.1615	
Existing TOA Rate					\$0.60	\$0.60			
Additional Charges									
Distribution Revenue from Rates		\$167,886,677	\$89,774,319	\$25,096,421	\$49,899,496	\$361,516	\$2,241,989	\$16,575	\$496,361
Transformer Ownership Allowance		\$2,236,782	\$0	\$0	\$2,146,974	\$89,807	\$0	\$0	\$0
Net Class Revenue	CREV	\$165,649,895	\$89,774,319	\$25,096,421	\$47,752,521	\$271,708	\$2,241,989	\$16,575	\$496,361

2016 Cost Allocation Model

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Sheet I6.2 Customer Data Worksheet -

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

Bad Debt Data

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

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	331,461	2,404,983	331,461	2,404,983
Street Light	89,729	57,518	89,729	57,518

Street Lighting Adjustment Factors	
Primary	11.3190
Line Transformer	11.3190

2017 Cost Allocation Model

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Sheet 18 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	4 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes		Total	1 Residential	2 GS <50	3 GS>50	6 Large User	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
CO-INCIDENT PEAK									
1 CP									
Transformation CP	TCP1	1,637,748	559,050	280,744	787,412	9,200	-	-	1,343
Bulk Delivery CP	BCP1	1,637,748	559,050	280,744	787,412	9,200	-	-	1,343
Total Sytem CP	DCP1	1,637,748	559,050	280,744	787,412	9,200	-	-	1,343
4 CP									
Transformation CP	TCP4	6,108,826	2,013,349	999,730	3,056,789	33,721	-	-	5,236
Bulk Delivery CP	BCP4	6,108,826	2,013,349	999,730	3,056,789	33,721	-	-	5,236
Total Sytem CP	DCP4	6,108,826	2,013,349	999,730	3,056,789	33,721	-	-	5,236
12 CP									
Transformation CP	TCP12	16,273,910	5,674,579	2,305,083	8,121,958	98,699	53,561	427	19,604
Bulk Delivery CP	BCP12	16,273,910	5,674,579	2,305,083	8,121,958	98,699	53,561	427	19,604
Total Sytem CP	DCP12	16,273,910	5,674,579	2,305,083	8,121,958	98,699	53,561	427	19,604
NON CO. INCIDENT PEAK									
1 NCP									
Classification NCP from Load Data Provider	DNCP1	1,787,124	649,597	280,744	826,619	12,358	15,032	132	2,643
Primary NCP	PNCP1	1,784,829	649,597	280,744	826,619	7,758	17,336	132	2,643
Line Transformer NCP	LTNCP1	1,520,570	649,597	280,744	570,118		17,336	132	2,643
Secondary NCP	SNCP1	649,729	649,597					132	
4 NCP									
Classification NCP from Load Data Provider	DNCP4	6,681,384	2,404,983	1,032,307	3,126,396	49,321	57,518	500	10,358
Primary NCP	PNCP4	6,658,023	2,404,983	1,032,307	3,126,396	25,960	57,518	500	10,358
Line Transformer NCP	LTNCP4	5,661,940	2,404,983	1,032,307	2,156,273		57,518	500	10,358
Secondary NCP	SNCP4	2,405,483	2,404,983					500	
12 NCP									
Classification NCP from Load Data Provider	DNCP12	17,851,878	6,337,429	2,528,363	8,671,833	145,091	140,424	1,167	27,571
Primary NCP	PNCP12	17,787,767	6,337,429	2,528,363	8,671,833	80,980	140,424	1,167	27,571
Line Transformer NCP	LTNCP12	15,015,910	6,337,429	2,528,363	5,980,956		140,424	1,167	27,571
Secondary NCP	SNCP12	6,338,596	6,337,429					1,167	

2017 Cost Allocation Model

EB-2015-0003
Sheet 01 Revenue to Cost Summary Worksheet -

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

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets		Total	1 Residential	2 GS <50	3 GS>50	6 Large User	7 Street Light	8 Sentinel	9 Unmetered Scattered Load
crev	Distribution Revenue at Existing Rates	\$165,649,895	\$89,774,319	\$25,096,421	\$47,752,521	\$271,708	\$2,241,989	\$16,575	\$496,361
mi	Miscellaneous Revenue (mi)	\$12,718,312	\$8,207,880	\$1,586,740	\$2,701,087	\$13,763	\$158,953	\$1,525	\$48,364
Total Revenue at Existing Rates		\$178,368,207	\$97,982,199	\$26,683,161	\$50,453,609	\$285,471	\$2,400,942	\$18,100	\$544,725
Factor required to recover deficiency (1 + D)		1.2044							
Distribution Revenue at Status Quo Rates		\$199,501,461	\$108,120,248	\$30,225,028	\$57,511,040	\$327,233	\$2,700,153	\$19,962	\$597,796
Miscellaneous Revenue (mi)		\$12,718,312	\$8,207,880	\$1,586,740	\$2,701,087	\$13,763	\$158,953	\$1,525	\$48,364
Total Revenue at Status Quo Rates		\$212,219,772	\$116,328,128	\$31,811,767	\$60,212,128	\$340,996	\$2,859,106	\$21,487	\$646,160
Expenses									
di	Distribution Costs (di)	\$27,319,275	\$13,431,943	\$3,684,678	\$9,778,133	\$78,129	\$274,146	\$3,965	\$68,282
cu	Customer Related Costs (cu)	\$26,937,341	\$20,002,257	\$3,860,094	\$2,704,126	\$3,861	\$223,997	\$1,911	\$141,095
ad	General and Administration (ad)	\$41,910,261	\$25,638,891	\$5,830,305	\$9,826,938	\$65,875	\$384,278	\$4,585	\$159,388
dep	Depreciation and Amortization (dep)	\$50,968,937	\$26,826,881	\$7,342,201	\$16,143,816	\$125,918	\$412,730	\$6,370	\$111,020
INPUT	PILs (INPUT)	\$2,745,401	\$1,371,218	\$385,916	\$948,932	\$8,042	\$24,337	\$377	\$6,579
INT	Interest	\$24,302,557	\$12,138,158	\$3,416,170	\$8,400,039	\$71,185	\$215,429	\$3,338	\$58,238
Total Expenses		\$174,183,771	\$99,409,349	\$24,519,364	\$47,801,985	\$353,010	\$1,534,916	\$20,546	\$544,601
Direct Allocation		\$11,186	\$0	\$0	\$0	\$11,186	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$38,024,815	\$18,991,879	\$5,345,085	\$13,143,059	\$111,379	\$337,070	\$5,223	\$91,121
Revenue Requirement (includes NI)		\$212,219,772	\$118,401,227	\$29,864,449	\$60,945,044	\$475,575	\$1,871,986	\$25,769	\$635,722
Revenue Requirement Input equals Output									
Rate Base Calculation									
Net Assets									
dp	Distribution Plant - Gross	\$1,404,036,703	\$719,627,649	\$196,169,989	\$468,290,240	\$3,647,349	\$12,690,062	\$197,659	\$3,413,755
gp	General Plant - Gross	\$216,450,958	\$109,471,323	\$30,180,000	\$73,593,588	\$609,004	\$2,022,142	\$31,555	\$543,347
accum dep	Accumulated Depreciation	(\$255,067,649)	(\$135,170,363)	(\$36,372,603)	(\$80,390,420)	(\$637,410)	(\$1,940,845)	(\$29,754)	(\$526,255)
co	Capital Contribution	(\$372,497,809)	(\$197,098,224)	(\$50,550,376)	(\$119,048,154)	(\$800,519)	(\$3,903,075)	(\$61,900)	(\$1,035,561)
Total Net Plant		\$892,922,204	\$496,830,385	\$139,427,010	\$342,445,254	\$2,816,425	\$8,668,284	\$137,561	\$2,395,285
Directly Allocated Net Fixed Assets		\$74,245	\$0	\$0	\$0	\$74,245	\$0	\$0	\$0
COP	Cost of Power (COP)	\$1,101,867,272	\$353,843,216	\$134,864,298	\$595,364,993	\$9,903,953	\$5,945,564	\$49,269	\$1,895,978
OM&A Expenses		\$95,581,877	\$58,488,091	\$13,375,078	\$22,309,197	\$147,865	\$882,420	\$10,461	\$368,765
Directly Allocated Expenses		\$366	\$0	\$0	\$0	\$366	\$0	\$0	\$0
Subtotal		\$1,197,449,515	\$412,331,307	\$148,239,376	\$617,674,191	\$10,052,185	\$6,827,984	\$59,730	\$2,264,743
Working Capital		\$89,808,714	\$30,924,848	\$11,117,953	\$46,325,564	\$753,914	\$512,099	\$4,480	\$169,856
Total Rate Base		\$1,082,805,162	\$527,755,233	\$150,544,963	\$388,770,819	\$3,646,584	\$9,380,382	\$142,040	\$2,565,141
Rate Base Input equals Output									
Equity Component of Rate Base		\$433,122,065	\$211,102,093.10	\$60,217,985	\$155,508,327	\$1,458,633	\$3,752,153	\$56,816	\$1,026,056
Net Income on Allocated Assets		\$38,024,815	\$16,918,779	\$7,292,403	\$12,410,143	(\$23,200)	\$1,324,190	\$941	\$101,558
Net Income on Direct Allocation Assets		\$3,302	\$0	\$0	\$0	\$3,302	\$0	\$0	\$0
Net Income		\$38,028,117	\$16,918,779	\$7,292,403	\$12,410,143	(\$19,898)	\$1,324,190	\$941	\$101,558
RATIOS ANALYSIS									
REVENUE TO EXPENSES STATUS QUO%		100.00%	98.25%	106.52%	98.80%	71.70%	152.73%	83.38%	101.64%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$33,851,565)	(\$20,419,028)	(\$3,181,288)	(\$10,491,435)	(\$190,104)	\$528,956	(\$7,669)	(\$90,997)
Deficiency Input equals Output									
STATUS QUO REVENUE MINUS ALLOCATED COSTS		\$0	(\$2,073,099)	\$1,947,319	(\$732,916)	(\$134,579)	\$987,120	(\$4,282)	\$10,437
RETURN ON EQUITY COMPONENT OF RATE BASE		8.78%	8.01%	12.11%	7.98%	-1.36%	35.29%	1.66%	9.90%

2017 Cost Allocation Model

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

Output sheet showing minimum and maximum level for
Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System
with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	6	7	8	9
Residential	GS <50	GS>50	Large User	Street Light	Sentinel	Unmetered Scattered Load
\$5.45	\$13.01	\$41.94	\$347.66	\$0.59	\$0.74	\$3.39
\$9.02	\$20.43	\$71.06	\$502.74	\$1.06	\$1.32	\$6.00
\$18.45	\$28.74	\$100.33	\$656.69	\$2.78	\$7.39	\$12.97
\$12.90	\$26.55	\$140.97	\$6,073.68	\$1.28	\$3.47	\$7.14



Ontario Energy Board

2017 Cost Allocation Model

EB-2015-0003

Sheet 03.6 MicroFIT Charge Worksheet -

Instructions:

More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

Description	Residential	Monthly Unit Cost
Customer Premises - Operations Labour (5070)	\$ 578,921.04	\$ 0.15
Customer Premises - Materials and Expenses (5075)	\$ 1,773,242.84	\$ 0.45
Meter Expenses (5065)	\$ 2,536,451.46	\$ 0.64
Maintenance of Meters (5175)	\$ -	\$ -
Meter Reading Expenses (5310)	\$ 1,011,235.33	\$ 0.25
Customer Billing (5315)	\$ 8,528,272.39	\$ 2.14
Amortization Expense - General Plant Assigned to Meters	\$ 610,010.64	\$ 0.15
Admin and General Expenses allocated to O&M expenses for meters	\$ 1,840,386.56	\$ 0.46
Allocated PILS (general plant assigned to meters)	\$ 14,417.52	\$ 0.00
Interest Expense	\$ 127,625.28	\$ 0.03
Income Expenses	\$ 199,687.96	\$ 0.05
Total Cost	\$ 17,220,251.02	\$ 4.33
Number of Residential Customers	331460.9167	

File Number:

Exhibit:

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Appendix 2-P Cost Allocation - 2017

Please complete the following four tables.

A) Allocated Costs

Classes	Costs Allocated from Previous Study (PowerStream 2013)	%	Costs Allocated in 2017 Test Year Study (Column 7A)	%
Residential	\$ 86,596,037	52.78%	\$ 118,401,227	55.79%
GS < 50 kW	\$ 25,700,411	15.66%	\$ 29,864,449	14.07%
GS > 50 kW	\$ 48,128,504	29.33%	\$ 60,945,044	28.72%
Large User	\$ 347,235	0.21%	\$ 475,575	0.22%
Street Lighting	\$ 2,820,943	1.72%	\$ 1,871,986	0.88%
Sentinel Lighting	\$ 16,178	0.01%	\$ 25,769	0.01%
Unmetered Scattered Load (USL)	\$ 460,065	0.28%	\$ 635,722	0.30%
Total	\$ 164,069,372	100.00%	\$ 212,219,772	100.00%

Notes

Customer Classification

Host Distributors: Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated cost and revenue of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.

If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.

Class Revenue Requirements

If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model).

This excludes costs in deferral and variance accounts. Note to Embedded Distributor(s), it also does not include Account 4750 - Low Voltage (LV) Costs.

Include Smart Meter costs only to the extent that they are being included in Rate Base and Revenue Requirement (i.e. being transferred from accounts 1555 and 1556 as a result of a prudence review).

B) Calculated Class Revenues

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current approved rates	LF X current approved rates X (1 + d)	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 89,774,319	\$ 108,120,248	\$ 108,478,186	\$ 8,207,880
GS < 50 kW	\$ 25,096,421	\$ 30,225,028	\$ 30,225,028	\$ 1,586,740
GS > 50 kW	\$ 47,752,521	\$ 57,511,040	\$ 57,701,434	\$ 2,701,087
Large User	\$ 271,708	\$ 327,233	\$ 391,559	\$ 13,763
Street Lighting	\$ 2,241,989	\$ 2,700,153	\$ 2,087,430	\$ 158,953
Sentinel Lighting	\$ 16,575	\$ 19,962	\$ 20,029	\$ 1,525
Unmetered Scattered Load (USL)	\$ 496,361	\$ 597,796	\$ 597,796	\$ 48,364
Total	\$ 165,649,895	\$ 199,501,461	\$ 199,501,461	\$ 12,718,312

line 18

line 23

As per Rate model

line 19

Notes:

1 Columns 7B to 7D - LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, (kWh or kW, as applicable). Revenue Quantities should be net of Transformer Ownership Allowance. Exclude revenue from rate adders and rate riders.

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

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

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

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

Class	Previously Approved Ratio	Status Quo Ratios (7C + 7E) / (7A)	Proposed Ratios (7D + 7E) / (7A)	Policy Range
	Most Current Year			
	2013			
	%	%	%	%
Residential	102.1	98.2	98.6	85 - 115
GS < 50 kW	98.0	106.5	106.5	80 - 120
GS > 50 kW	98.0	98.8	99.1	80 - 120
Large User	85.0	71.7	85.2	85 - 115
Street Lighting	89.7	152.7	120.0	80 - 120
Sentinel Lighting	95.0	83.4	83.6	80 - 120
Unmetered Scattered Load (USL)	102.4	101.6	101.6	80 - 120

Notes:

1 Previously Approved Revenue-to-Cost Ratios - For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants whose most recent rebasing year is 2006, the applicant should enter the ratios from their Informational Filing.

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



POWERSTREAM
2016 EDR Model

2017

Revenue to Cost Ratios by Customer Class

	2013 EDR Final Approved	2017 EDR CA model at "status quo" rates	OEB PROPOSED RANGE		Proposed per Settlement
	2013	2017	Low	High	2017
Revenue /Expenses Ratio					
Residential	102.1%	98.2%	85%	115%	98.6%
GS Less Than 50 kW	98.0%	106.5%	80%	120%	106.5%
GS 50 to 4,999 kW	98.0%	98.8%	80%	120%	99.1%
GS 50 to 4,999 kW Legacy					
Large Use	85.0%	71.7%	85%	115%	85.2%
Unmetered Scattered Load	102.4%	101.6%	80%	120%	101.6%
Sentinel Lighting	95.0%	83.4%	80%	120%	83.6%
Street Lighting	89.7%	152.7%	70%	120%	120.0%

	2013 EDR Final Approved	2017 EDR CA model at "status quo" rates	Proposed per Settlement
	2013	2017	2017
Costs Allocated (Line 40, CA model)			
Residential	\$86,596,037	118,401,227	118,401,227
GS Less Than 50 kW	\$25,700,411	29,864,449	29,864,449
GS 50 to 4,999 kW	\$48,128,504	60,945,044	60,945,044
GS 50 to 4,999 kW Legacy	\$0		-
Large Use	\$347,235	475,575	475,575
Unmetered Scattered Load	\$460,065	635,722	635,722
Sentinel Lighting	\$16,178	25,769	25,769
Street Lighting	\$2,820,943	1,871,986	1,871,986
	\$164,069,372	\$212,219,772	\$212,219,772

(2)

	2013 EDR Final Approved	2017 EDR CA model at "status quo" rates	Proposed per Settlement
	2013	2017	2017
Total Revenue requirement			
<i>should match tab O1, Line 25</i>			
Residential	\$88,385,381	\$116,328,128	\$116,686,066
GS Less Than 50 kW	\$25,192,671	\$31,811,767	\$31,811,767
GS 50 to 4,999 kW	\$47,178,714	\$60,212,128	\$60,402,521
GS 50 to 4,999 kW Legacy	\$0	\$0	\$0
Large Use	\$295,195	\$340,996	\$405,322
Unmetered Scattered Load	\$471,048	\$646,160	\$646,160
Sentinel Lighting	\$15,374	\$21,487	\$21,554
Street Lighting	\$2,530,990	\$2,859,106	\$2,246,383
	\$164,069,372	\$212,219,772	\$212,219,772

	Miscellaneous revenue		
	<i>tab O1, Line 19</i>		
Residential	\$5,504,684	8,207,880	8,207,880
GS Less Than 50 kW	\$1,525,361	1,586,740	1,586,740
GS 50 to 4,999 kW	\$2,600,502	2,701,087	2,701,087
GS 50 to 4,999 kW Legacy	\$0		-
Large Use	\$9,115	13,763	13,763
Unmetered Scattered Load	\$40,668	48,364	48,364
Sentinel Lighting	\$898	1,525	1,525
Street Lighting	\$163,372	158,953	158,953
	\$9,844,600	\$12,718,312	\$12,718,312

	2013 EDR Final Approved	2017 EDR CA model at "status quo" rates	Distribution revenue re- allocation	Proposed per Settlement
	2013	2017	2017	2017
Distribution Revenue Requirement				
<i>tab O1, Line 23</i>				
Residential	\$82,880,697	\$108,120,248	357,938	\$108,478,186
GS Less Than 50 kW	\$23,667,311	\$30,225,028		\$30,225,028
GS 50 to 4,999 kW	\$44,578,212	\$57,511,040	190,393	\$57,701,434
GS 50 to 4,999 kW Legacy	\$0			\$0
Large Use	\$286,079	\$327,233	64,326	\$391,559
Unmetered Scattered Load	\$430,380	\$597,796		\$597,796
Sentinel Lighting	\$14,476	\$19,962	66	\$20,029
Street Lighting	\$2,367,618	\$2,700,153	(612,723)	\$2,087,430
Total	\$154,224,772	\$199,501,461	-	\$199,501,461

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

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants for Residential Class	
Customers	331,461
kWh	2,689,802,037

Proposed Residential Class Specific Revenue Requirement ¹	\$ 108,478,185.88
--	-------------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	12.90
Distribution Volumetric Rate (\$/kWh)	0.0143

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	12.90	331,461	\$ 51,310,149.90	57.15%
Variable	0.0143	2,689,802,037	\$ 38,464,169.12	42.85%
TOTAL	-	-	\$ 89,774,319.02	-

C) Calculating Test Year Base Rates

Number of Required Rate Design Policy Transition Years ²	4
---	---

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 62,000,269.55	15.59	\$ 62,009,708.29
Variable	\$ 46,477,916.33	0.0173	\$ 46,533,575.23
TOTAL	\$ 108,478,185.88	-	\$ 108,543,283.52

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Reconciliation @ Adjusted Rates
Fixed	67.87%	\$ 73,619,748.63	18.51	\$ 73,624,098.81
Variable	32.13%	\$ 34,858,437.25	0.013	\$ 34,967,426.48
TOTAL	-	\$ 108,478,185.88	-	\$ 108,591,525.29

Checks ³	
Change in Fixed Rate	2.92
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	\$ 113,339.41
	0.10%

Notes:

- The final residential class specific revenue requirement, as shown in Appendix 2-P, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).
- Default number of transition years for rate design policy change is 4. Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.
- Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

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

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants for Residential Class	
Customers	331,461
kWh	2,689,802,037

Proposed Residential Class Specific Revenue Requirement ¹	\$ 108,591,525.29
--	-------------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	18.51
Distribution Volumetric Rate (\$/kWh)	0.013

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	18.51	331,461	\$ 73,624,098.81	67.80%
Variable	0.013	2,689,802,037	\$ 34,967,426.48	32.20%
TOTAL	-	-	\$ 108,591,525.29	-

C) Calculating Test Year Base Rates

Number of Required Rate Design Policy Transition Years ²	3
---	---

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 73,624,098.81	18.51	\$ 73,624,098.81
Variable	\$ 34,967,426.48	0.013	\$ 34,967,426.48
TOTAL	\$ 108,591,525.29	-	\$ 108,591,525.29

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Reconciliation @ Adjusted Rates
Fixed	78.53%	\$ 85,279,907.64	21.44	\$ 85,278,264.64
Variable	21.47%	\$ 23,311,617.65	0.0087	\$ 23,401,277.72
TOTAL	-	\$ 108,591,525.29	-	\$ 108,679,542.36

Checks ³	
Change in Fixed Rate	2.93
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	\$ 88,017.07
	0.08%

Notes:

- The final residential class specific revenue requirement, as shown in Appendix 2-P, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).
- Default number of transition years for rate design policy change is 4. Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.
- Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

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

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants for Residential Class	
Customers	331,461
kWh	2,689,802,037

Proposed Residential Class Specific Revenue Requirement ¹	\$ 108,679,542.36
--	-------------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	21.44
Distribution Volumetric Rate (\$/kWh)	0.0087

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	21.44	331,461	\$ 85,278,264.64	78.47%
Variable	0.0087	2,689,802,037	\$ 23,401,277.72	21.53%
TOTAL	-	-	\$ 108,679,542.36	-

C) Calculating Test Year Base Rates

Number of Required Rate Design Policy Transition Years ²	2
---	---

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 85,278,264.64	21.44	\$ 85,278,264.64
Variable	\$ 23,401,277.72	0.0087	\$ 23,401,277.72
TOTAL	\$ 108,679,542.36	-	\$ 108,679,542.36

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Reconciliation @ Adjusted Rates
Fixed	89.23%	\$ 96,978,903.50	24.38	\$ 96,972,205.78
Variable	10.77%	\$ 11,700,638.86	0.0044	\$ 11,835,128.96
TOTAL	-	\$ 108,679,542.36	-	\$ 108,807,334.74

Checks ³	
Change in Fixed Rate	2.94
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	\$ 127,792.38
	0.12%

Notes:

- The final residential class specific revenue requirement, as shown in Appendix 2-P, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).
- Default number of transition years for rate design policy change is 4. Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.
- Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

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

Please complete the following tables.

A) Data Inputs

Test Year Billing Determinants for Residential Class	
Customers	331,461
kWh	2,689,802,037

Proposed Residential Class Specific Revenue Requirement ¹	\$ 108,807,334.74
--	-------------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	24.38
Distribution Volumetric Rate (\$/kWh)	0.0044

B) Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	24.38	331,461	\$ 96,972,205.78	89.12%
Variable	0.0044	2,689,802,037	\$ 11,835,128.96	10.88%
TOTAL	-	-	\$ 108,807,334.74	-

C) Calculating Test Year Base Rates

Number of Required Rate Design Policy Transition Years ²	1
---	---

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 96,972,205.78	24.38	\$ 96,972,205.78
Variable	\$ 11,835,128.96	0.0044	\$ 11,835,128.96
TOTAL	\$ 108,807,334.74	-	\$ 108,807,334.74

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Reconciliation @ Adjusted Rates
Fixed	100.00%	\$ 108,807,334.74	27.36	\$ 108,825,248.16
Variable	0.00%	\$ -	0	\$ -
TOTAL	-	\$ 108,807,334.74	-	\$ 108,825,248.16

Checks ³	
Change in Fixed Rate	2.98
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	\$ 17,913.42
	0.02%

Notes:

- The final residential class specific revenue requirement, as shown in Appendix 2-P, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).
- Default number of transition years for rate design policy change is 4. Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.
- Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

Appendix 2-OA
Capital Structure and Cost of Capital

Year: 2017

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$000)	(%)	(\$000)
	Debt				
1	Long-term Debt	56.00%	\$606,371	3.88%	\$23,542
2	Short-term Debt ¹	4.00%	-(1) \$43,312	1.76%	\$762
3	Total Debt	60.0%	\$649,683	3.74%	\$24,305
	Equity				
4	Common Equity	40.00%	\$433,122	8.78%	\$38,028
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$433,122	8.78%	\$38,028
7	Total	100.0%	\$1,082,805	5.76%	\$62,333

Notes

1. 4.0% unless an applicant has proposed or been approved for a different amount.

Appendix 2-OB Debt Instruments

Year 2017

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) ²	Interest (\$) ¹	Additional Comments, if any
1	Promissory Note	City of Vaughan	Affiliated	Fixed Rate	1-Jun-04	20	\$ 78,236,285	4.41%	\$ 3,450,220	Actual Rate on Prom.Notes is 5.58%
2	Promissory Note	Town of Markham	Affiliated	Fixed Rate	1-Jun-04	20	\$ 67,866,202	4.41%	\$ 2,992,900	Actual Rate on Prom.Notes is 5.58%
3	Promissory Note	City of Barrie	Affiliated	Fixed Rate	1-Jan-09	16	\$ 20,000,000	4.41%	\$ 882,000	Actual Rate on Prom.Notes is 5.58%
4	Deferred interest	Markham	Affiliated	Fixed Rate	1-Oct-13	5	\$ 7,584,243	4.03%	\$ 305,645	
5	Deferred interest	Vaughan	Affiliated	Fixed Rate	1-Oct-13	5	\$ 8,743,130	4.03%	\$ 352,348	
6	New Debt	Bonds	Third-Party	Fixed Rate	30-Jul-12	30	\$ 200,000,000	3.96%	\$ 7,916,000	
7	New Debt	Bonds	Third-Party	Fixed Rate	1-Nov-14	10	\$ 150,000,000	3.29%	\$ 4,935,000	
8	New Debt	TBD	Third-Party	Fixed Rate	1-Jan-16	TBD	\$ 45,000,000	3.72%	\$ 1,674,000	
9	New Debt	TBD	Third-Party	Fixed Rate	1-Jan-17	TBD	\$ 55,000,000	3.72%	\$ 2,046,000	
Total							\$ 632,429,860	3.88%	\$ 24,554,113	

Notes

- 1 If financing is in place only part of the year, separately calculate the pro-rated interest in the year and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update issued by the Board.
- 3 Add more lines above row 12 if necessary.