ATIKOKAN HYDRO INC.

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April 13, 2017

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

Re: Atikokan Hydro Inc.
EB-2016-0056 - 2017 COS Rates Application
Settlement Proposal

Dear Ms. Walli:

Atikokan Hydro Inc. (Atikokan) is pleased to advise the Ontario Energy Board (OEB) that all Parties were able to arrive at a complete settlement with respect to the Applicant's 2017 Cost of Service application (EB-2016-0056). Pursuant to Procedural Order No. 2, please find attached the Settlement Proposal together with supporting documentation.

Atikokan confirms a copy of the Settlement Proposal has been filed through the OEB's e-filing service together with updated models. As per requirements, two copies will be mailed to the OEB's offices.

Should the OEB have questions regarding this matter please contact at (807)597-6600 or via email at jen.wiens@athydro.com.

Yours truly,

Original signed by

Jennifer Wiens
CEO, Secretary/Treasurer

Cc: Chris Codd, Ontario Energy Board
Ian Richler, Ontario Energy Board
Jane Scott, Ontario Energy Board
Mark Garner, VECC
Bill Harper, VECC
Cynthia Khoo, VECC Counsel

Atikokan Hydro Inc.

2017 Cost of Service Application

Settlement Proposal

EB-2016-0056

Filed: April 13, 2017

Table of Contents

LIST OF ATTACHMENTS

A. Proposed May 1, 2017 Tariff of Rates and Charges
B. Bill Impacts
C. Revenue Requirement Workform
D. 2016 and 2017 Fixed Asset Continuity Schedule

Note:

Atikokan Hydro Inc. has filed revised models as evidence to support this document. The models have been filed through the OEB's e-filing service and include:

a) 2017 Load Forecast Model
b) 2017 Revenue Requirement Workform
c) 2017 EDDVAR Continuity Schedule
d) 2017 RTSR Model
e) 2017 Test Year Income Tax PILs Model
f) 2017 Cost Allocation Model
g) 2017 LRAMVA Model
h) 2017 Bill Impact Model
i) 2017 Proposed Tariff Sheet
j) 2017 Fixed Asset Continuity Schedule

1. SETTLEMENT PROPOSAL

Atikokan Hydro Inc. (the "Applicant" or "Atikokan") filed a Cost of Service application with the OEB on October 3, 2016 under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B) (the "Act"), seeking approval for changes to the rates that Atikokan charges for electricity distribution, to be effective May 1, 2017 (OEB file number EB-2016-0056) (the "Application").

The OEB issued a Notice of Hearing on December 29, 2016. On February, 2017, the OEB issued a Procedural Order No. 1, where the OEB approved Vulnerable Energy Consumers Coalition (VECC) for intervenor status.

Following the receipt of interrogatories, Atikokan filed its interrogatory responses with the OEB on March 22, 2017.

On March 23 and 24th, Atikokan received and responded to clarification and follow up questions arising from the interrogatories from both parties VECC and OEB Staff. Questions and responses were in written format.

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On March 24, 2017 following interrogatories and the issuance and responses to clarification questions, OEB Staff submitted a proposed issues list as agreed to by the Applicant, VECC and OEB Staff (the "Parties").

A settlement conference was convened by way of teleconference on March 29 and 30, 2017 in accordance with the OEB's *Rules of Practice and Procedure* (the "Rules") and the OEB's Practice Direction on Settlement Conferences (the "Practice Direction").

Atikokan and the following participated in the settlement conference:

- Vulnerable Energy Consumers Coalition (VECC);
- OEB Staff

The role adopted by OEB Staff is set out on page 5 of the Practice Direction. In this particular case, OEB Staff acted as a party to this Settlement Proposal and is bound by the same confidentiality and privilege rules that apply to the Parties to the proceeding.

This document is called a "Settlement Proposal" as this is a proposal by the Parties presented to the OEB to settle the issues in this proceeding. It is termed a proposal as between the Parties. However, as between the Parties, and subject only to the OEB approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, and is binding and enforceable in accordance with its terms. As set forth later in this Preamble, this agreement is subject to a condition subsequent, that if it is not accepted by the OEB in its entirety, then unless amended by the Parties it is null and void and of no further effect. In entering into this agreement, the Parties understand and agree that, pursuant to the Act, the OEB has exclusive jurisdiction with respect to the interpretation and enforcement of the terms herein.

These settlement proceedings are subject to the rules relating to confidentiality and privilege contained in the Practice Direction. The Parties acknowledge that this settlement proceeding is confidential in accordance with the OEB's Practice Direction. The Parties understand that confidentiality in that context does not have the same meaning as confidentiality in the OEB's *Practice Direction on Confidential Filings*, and the rules of that latter document do not apply. Instead, in this settlement conference, and in this Settlement Proposal, the Parties have interpreted "confidential" to mean that the documents and other information provided during the course of the settlement proceeding, the discussion of each issue, the offers and counter-offers, and the negotiations leading to the settlement – or not – of each issue during the settlement conference are strictly privileged and without prejudice.

None of the foregoing is admissible as evidence in this proceeding, or otherwise, with one exception, the need to resolve a subsequent dispute over the interpretation of any provision of this Settlement Proposal. Further, the Parties shall not disclose those documents or other information to persons who were not attendees at the settlement conference. However, the Parties agree that “attendees” is deemed to include, in this context, persons who were not physically in attendance at the settlement conference but were a) any persons or entities that the Parties engage to assist them with the settlement conference, and b) any persons or entities from whom they seek instructions with respect to the negotiations; in each case provided that any such persons or entities have agreed to be bound by the same confidentiality provisions.

This Settlement Proposal provides a brief description of each of the settled issues, as applicable, together with references to the evidence. The Parties agree that references to the “evidence” in this Settlement Proposal shall, unless the context otherwise requires, include a) additional information included by the Parties in this Settlement Proposal, and b) the Appendices to this document. The supporting Parties for each settled issue, as applicable, agree that the evidence in respect of that settled issue, is sufficient in the context of the overall settlement to support the proposed settlement, and the sum of the evidence in this proceeding provides an appropriate evidentiary record to support acceptance by the OEB of this Settlement Proposal. The Parties agree that references to the evidence in this Settlement Proposal shall, unless the context otherwise requires, include, in addition to the Application, the responses to interrogatories, responses to clarification questions and Interrogatories, and all other components of the record up to and including the date hereof, including additional information included by the Parties in this Settlement Proposal and the Attachments to this document.

Included with the Settlement Proposal are Attachments that provide further support for the proposed settlement. The Parties acknowledge that the Attachments were prepared by Atikokan. While VECC and OEB Staff have reviewed the Attachments, they are relying on the accuracy of the underlying evidence in entering into this Settlement Proposal.

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

The Parties are pleased to advise the OEB that a complete settlement with respect to all of the issues in this proceeding was reached.

Per the Practice Direction (p.4), the Parties must consider whether a Settlement Proposal should include an appropriate adjustment mechanism for any settled issue that may be affected by external factors. These adjustments are specifically set out in the text of the Settlement Proposal.

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

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

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

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

2. SUMMARY

In reaching this Settlement, the Parties have been guided by the Filing Requirements for 2017 rates and the Approved Issues List.

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

The Parties have agreed to an effective date of May 1, 2017 for the proposed new rates. The proposed new rates can be implemented by Atikokan if approved by the OEB before May 19, 2017, before bills for May consumption will begin the billing process.

The Parties note that this Settlement Proposal includes all tables, appendices and the live Excel models that represent the evidence and the settlement between the Parties at the time of filing the Settlement Proposal.

A Revenue Requirement Work Form, incorporating all terms that have been agreed to is filed as an Appendix to the Settlement Proposal. Through the settlement process, Atikokan has agreed to certain adjustments to its original 2017 Application. The changes are described in the following sections.

Atikokan has provided the following Table 1 highlighting the changes to its Rate Base and Capital, Operating Expenses and Revenue Requirement from Atikokan's Application as filed, and through interrogatories and clarifying questions and this Settlement Proposal.

Table 1- Summary of Changes

	Application (a)	IR Interrogatories (b)	Variance (c) = (b)-(a)	Settlement (d)	Variance (e) = (d)-(b)
Rate Base	$3,420,195	$3,493,408	$73,213	$3,435,243	-$58,165
Weighted Average Cost of Capital	5.60%	5.00%	-0.60%	5.00%	0%
Return of Rate Base					
Deemed Interest Expense	$65,654	$52,150	-$13,504	$51,281	-$869
Return on Deemed Equity	$125,726	$122,688	-$3038	$120,646	-$2,042
OM&A Expenses	$1,097,396	$1,097,396	$0	$1,097,396	$0
Amortization/Depreciation	$197,470	$197,470	$0	$196,637	-$833
Income Taxes (Grossed up)	$12,234	$11,698	-$536	$12,059	$361

Service Revenue Requirement (before Revenues)	$1,518,488	$1,501,409	-$17,079	$1,498,026	-$3,383
Revenue Offsets	$102,770	$95,770	-$7,000	$95,770	$0
Base Revenue Requirement	$1,415,718	$1,405,639	-$10,079	$1,402,256	-$3,383
Grossed up Revenue Deficiency	$142,952	$132,873	-$10,079	$110,755	-$22,118

Based on the above, and the evidence and rationale provided below, the Parties accept this Settlement Proposal as appropriate and recommend its acceptance.

Attachment A sets out an updated Tariff of Rates and Charges based on the outcome of this Settlement Proposal which is subject to the OEB's acceptance.

Table 2 and 3 below and Attachment B illustrate the updated Bill Impacts based on the results of this Settlement Proposal.

Table 2- 2017 Summary of Total Bill Impacts

Comparison of Total Bill at Current Rates with Total Bill at Proposed 2017 Rates

Rate Class	Usage		Current Rates	2017 Proposed Rates Total Bill	$	%
	kWh	kW	Total Bill		Difference	Difference
Residential - RPP	750		168.26	172.46	4.20	2.49%
Residential - RPP	141		67.46	73.61	6.15	9.11%
Residential - RPP	547		134.66	137.95	3.29	2.44%
Residential - non-RPP	750		175.04	176.13	1.08	0.62%
GS<50 kW - RPP	2,000		431.26	462.12	-5.14%	-1.19%
GS <50 kW -RPP	3,000		602.45	595.53	-$6.92	-1.15%
GS<50 kW – non-RPP	2,000		479.20	436.38	-42.82	-8.94%
GS > 50 to 4,999 kW – non-RPP	55,750	107	10,648.12	10,268.35	-379.77	-3.57%
GS > 50 to 4,999 kW – non-RPP	63,090	153	12,408.49	11,781.95	-626.54	-5.05%
GS> 50 to 4,999 kW	493,900	1,304	94,570.60	89,199.90	-5,447.70	-5.76%

Street Lighting	43,319	119	18,198	18,692.25	494.25	2.72%

Table 3- 2017 Proposed Rates – Summary of Monthly Change

Rate Class	Usage		A - Sub-Total Distribution		B – Sub-Total Distribution with DVA		C - Total Delivery		Total Bill Impact	
	kWh	kW	$	%	$	%	$	%	$	%
Residential - RPP	750		$3.52	7.7%	$1.91	3.6%	$3.90	6.5%	$4.20	2.5%
Residential - RPP	141		$5.40	13.7%	$5.10	12.3%	$5.48	12.8%	$6.15	9.1%
Residential - RPP	547		$4.14	9.5%	$2.97	6.0%	$3.05	5.6%	$3.29	2.4%
Residential - non-RPP	750		$3.52	7.7%	$(0.84)	-1.4%	$1.14	1.8%	$1.08	0.6%
GS<50 kW - RPP	2,000		$(9.99)	-10.3%	$(8.67)	-7.5%	$(4.05)	-3.1%	$(5.14)	-1.2%
GS <50 kW -RPP	3,000		$(14.29)	-13.4%	$(12.31)	-9.1%	$(5.39)	-3.4%	$(6.92)	-1.1%
GS<50 kW – non-RPP	2,000		$(9.99)	-10.3%	$(42.02)	-27.0%	$(37.40)	-21.9%	$(42.82)	-8.9%
GS > 50 to 4,999 kW – non-RPP	55,750	107	$154.98	19.2%	$(515.39)	-32.7%	$(427.54)	-22.7%	$(379.77)	-3.6%
GS > 50 to 4,999 kW – non-RPP	63,090	153	$223.20	24.6%	$(783.58)	-39.0%	$(657.97)	-26.9%	$(626.54)	-5.0%
GS> 50 to 4,999 kW	493,900	1,304	$1,930.25	55.5%	$(6,777.47)	-52.7%	$(5,631.26)	-33.4%	$(5,447.70)	-5.8%
Street Lighting	43,319	119	$ $810.94	8.6%	$292.00	2.9%	$366.32	3.6%	$494.25	2.7%

Attachment B contains the Bill Impacts by rate class for all components of Atikokan's monthly electricity bill.

3. RENEWED REGULATORY FRAMEWORK FOR ELECTRICITY OUTCOMES

In reaching this Settlement Proposal, the Parties have taken into consideration the outcomes as defined by the *Renewed Regulatory Framework for Electricity* ("RRFE").For the purpose of the settlement of the issues in this proceeding, and subject to the adjustments noted in this Settlement Proposal, the Parties accept that Atikokan's proposed rates in the 2017 Test Year will, in all reasonably foreseeable circumstances, allow the Applicant to meet its obligations to its customers while maintaining its financial viability. Further, Atikokan agrees to continue the evolution of its customer engagement efforts, and to link customer feedback to its capital planning.

A community meeting was held as part of the proceeding. A summary of the community meeting was posted to the record of the proceeding. One letter of comment was received after the community meeting, and it is posted to the record of the proceeding. The comments during the community meeting and in the letter of comment did not raise any concerns regarding the application.

4. PLANNING

4.1. Capital Expenditures and Capital Planning

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

- Customer feedback and preferences;
- Productivity;
- Benchmarking of costs;
- Reliability and service quality;
- Impact on distribution rates;
- Trade-offs with OM&A spending;
- Government-mandated obligations; and
- The objectives of the Applicant and its customers

The Parties accept the capital expenditures as appropriate subject to the following adjustments:

Atikokan agrees to use the amount of $575,740 for 2017 capital additions to rate base which includes the following adjustments from the original application:

- The removal of $60,000 for a service truck which Atikokan will not be purchasing in 2017.

Additionally, subsequent to the original filing of the application Atikokan proposed during its responses to interrogatories to add an additional $112,830 in capital spending. The parties agreed to remove this amount.

A summary of gross capital expenditures is presented in Table 4 below. The complete Fixed Asset Continuity Schedules for 2016 and 2017 are presented at Appendix D.

Table 4- 2016-2017 Capital Expenditures (Excluding Disposals)

2016	**Application (a)**	**IR Interrogatories (b)**	**Variance (c) = (b)-(a)**	**Settlement (d)**	**Variance (e) = (d)-(b)**
System Access	$0	$0	$0	$0	$0
System Renewal	$300,695	$356,859	$56,164	$356,859	$0
System Service	$0	$0	$0	$0	$0
General Plant	$5,905	$4,785	-$1,120	$4,785	$0
Total	$306,600	$361,642	$55,044	$361,642	$0

2017	**Application (a)**	**IR Interrogatories (b)**	**Variance (c) = (b)-(a)**	**Settlement (d)**	**Variance (e) = (d)-(b)**
System Access	$10,000	$10,000	$0	$10,000	$0
System Renewal	$261,740	$361,740	$100,000	$261,740	-$100,000
System Service	$0	$0	$0	$0	$0
General Plant	$364,000	$376,830	$12,830	$304,000	-$72,830
Total	$635,740	$748,570	-$112,830	$575,740	-$172,830

For the purposes of settlement of all the issues in this proceeding, the Parties accept the evidence of Atikokan that the level of planned capital expenditures and the rationale for planning and pacing choices are appropriate to maintain system reliability, service quality objectives and the reliable and safe operations of the distribution system.

The Parties further accept that the Distribution System Plan filed in this proceeding, combined with the resources made available to Atikokan in the Test Year under the terms of this Settlement Proposal, will:

- Maintain system reliability and service quality objectives; and

- Allow adequate resources for expansion of the distribution network; and
- Maintain reliable and safe operation of its distribution system.

Evidence References

- Ex.1
- Exhibit 2: Rate Base including – Distribution System Plan

IR Responses

- 2-Staff-9
- 2-VECC-3 & 8

Supporting Parties

All

4.1.1. Operations, Maintenance and Operating Expenses

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

- Customer feedback and preferences;
- Productivity;
- Benchmarking of costs;
- Reliability and service quality;
- Impact on distribution rates;
- Trade-offs with capital spending;
- Government-mandated obligations; and
- The objectives of the Applicant and its customers.

The Parties accept the OM&A expenditures as proposed by Atikokan. This recognizes that Atikokan's OM&A expenses have increased at less than the rate of inflation since its approved 2012 cost-of-service application and Atikokan's system has not materially changed despite losing customers since 2012.

A summary of the OM&A expenditures is presented in Table 5 below.

Table 5- 2017 Test Year OM&A Expenditures

	Application (a)	**IR Interrogatories (b)**	**Variance (c) = (b)-(a)**	**Settlement (d)**	**Variance (e) = (d)-(b)**
Operations	$376,877	$376,877	$0	$376,877	$0
Maintenance	$120,741	$120,741	$0	$120,741	$0
Billing and Collecting	$184,336	$184,336	$0	$184,336	$0
Community Relations	$0	$0	$0	$0	$0
Administration & General +LEAP	$415,442	$415,442	$0	$415,442	$0
Total	$1,097,396	$1,097,396	$0	$1,097,396	$0

5. REVENUE REQUIREMENT

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

The Parties accept the Revenue Requirement proposed by the Applicant including the specific adjustments as a result of the IR Responses and the Settlement Proposal that are summarized below and described in detail in the relevant sections:

- Section 5.1.1: Cost of Capital (Issues List 2.1)
- Section 5.1.2: Rate Base(Issues List 2.1)
- Section 5.1.3: Working Capital(Issues List 2.1)
- Section 5.1.4: Depreciation(Issues List 2.1)
- Section 5.1.5: Taxes(Issues List 2.1)
- Section 5.1.6: Other Revenue(Issues List 2.1)

A summary of the adjusted Revenue Requirement is presented in Table 6 below.

Table 6 - 2017 Revenue Requirement

	Application (a)	IR Interrogatories (b)	Variance (c) = (b)-(a)	Settlement (d)	Variance (e) = (d)-(b)
OM&A Expenses	$1,097,396	$1,097,396	$0	$1,097,396	$0
Amortization/Depreciation	$197,470	$197,470	$0	$196,637	-$833
Property Taxes	$20,007	$20,007	$0	$20,007	$0
Capital Taxes					
Income Taxes (Grossed up) (PILS)	$12,234	$11,698	-$536	$12,059	$361
Other Expenses	-	-	-	-	-
Return					
Deemed Interest Expense	$65,654	$52,150	-$13,504	$51,281	-$869
Return on Deemed Equity	$125,726	$122,688	-$3,038	$120,646	-$2,042
Service Revenue Requirement (before Revenues)	$1,518,488	$1,501,409	-$17,079	$1,498,026	-$3,383
Revenue Offsets	$102,770	$95,770	-$7,000	$95,770	$0
Base Revenue Requirement	$1,415,718	$1,405,639	-$10,079	$1,402,256	-$3,383
Grossed up Revenue Deficiency	$142,952	$132,873	-$10,079	$110,755	-$22,118

An updated Revenue Requirement Work Form Model has been filed though the OEB's e-filing service.

Evidence References

- Exhibit 6

IR Responses

- 1-Staff-2

Supporting Parties

All

5.1.1. Cost of Capital

The Parties have agreed on the Applicant's proposal to use the deemed interest rate of 2.54% for long term debt. This proposed rate aligns with the updated 2017 cost of capital parameters issued by the OEB.

Table 7 below details the Cost of Capital parameters.

Table 7 - 2017 Cost of Capital

Capital Structure:	**Application (a)**	**IR Interrogatories (b)**	**Settlement (c)**	**Settlement Dollars (d)**
Long-term debt Capitalization Ratio (%)	56.0%	56.0%	56.0%	$48,863
Short-term debt Capitalization Ratio (%)	4.0%	4.0%	4.0%	$2,418
Common Equity Capitalization Ratio (%)	20.0%	40.0%	40.0%	$120,646
Preferred Shares Capitalization Ratio (%)	20.0%	0.0%	0.0%	
	100.0%	100.0%	100.0%	$171,927
Cost of Capital				
Long-term debt Cost Rate (%)	3.31%	2.54%	2.54%	$48,863
Short-term debt Cost Rate (%)	1.65%	1.76%	1.76%	$2,418
Common Equity Cost Rate (%)	9.19%	8.78%	8.78%	$120,646
TOTAL		5.00%	5.00%	$171,927

Evidence References

- Exhibit 5

IR Responses

- 5-Staff-33&34
- 5-VECC-30, 31&32

Supporting Parties

All

5.1.2. Rate Base

The Parties accept the evidence of Atikokan that the rate base calculations, after making the adjustments as detailed in this Settlement Proposal including 2016 unaudited depreciation, are reasonable and have been appropriately determined in accordance with OEB policies and practices. Table 8 below outlines Atikokan's Rate Base calculation.

Table 8- 2017 Rate Base

Particulars	Application (a)	IR Interrogatories (b)	Variance (c) = (b)-(a)	Settlement (d)	Variance (e) = (d)-(b)
Gross Fixed Assets (avg)	$6,694,681	$6,741,274	$46,593	$6,654,859	-$86,415
Accumulated Depreciation (avg)	-$3,647,600	-$3,619,657	-$27,943	-$3,619,240	$417
Net Fixed Assets (avg)	$3,047,081	$3,121,617	$74,536	$3,035,619	-$85,998
Allowance for Working Capital	$373,114	$371,791	-$1,323	$399,624	$27,833
Total Rate Base	$3,420,195	$3,493,408	$73,213	$3,435,243	-$58,165

Evidence References

- Exhibit 2

IR Responses

- 2-Staff-6 to 2-Staff-21

Supporting Parties

All

5.1.3. Working Capital Allowance

The Working Capital Allowance base has been updated to reflect the agreed upon updates to:

- The load forecast adjusting the Cost of Power;
- The Retail Transmission Rates (Section 6.4.1)

The Parties accept the revised Working Capital Allowance amount incorporating the changes noted above. Table 9 below illustrates the calculation of the Working Capital Allowance.

Table 9- 2017 Working Capital Allowance

Particulars	Application (a)	IR Interrogatories (b)	Variance (c) = (b)-(a)	Settlement (d)	Variance (e) = (d)-(b)
Controllable Expenses	$1,117,403	$1,117,403	$0.00	$1,117,403	$0.00
Cost of Power	$3,857,454	$3,839,809	-$17,645	$4,210,917	$371,108
Working Capital Base	$4,974,857	$4,957,212	-$17,645	$5,328,320	$371,108
Working Capital Rate %	7.50%	7.50%	0.00%	7.50%	0.00%
Working Capital Allowance	$373,114	$371,791	-$1,323	$399,624	$27,833

Evidence References

- Ex. 2

IR Responses

- 2-VECC-3 & 6

Supporting Parties

All

5.1.4. Depreciation

The Parties accept that the forecast depreciation/amortization expenses are appropriate.

The adjustment noted below is the result of the revised capital continuity statements to reflect the removal of the service truck (-$60,000) The expenditure was originally planned for 2017 but given additional unplanned capital expenditures for 2017; Atikokan felt it was financially responsible to postpone the expenditure and as a result is not on track to purchase the service truck in 2017. As a result of the adjustment, the amortization expense for the 2017 Test Year was recalculated. The amortization was not revised for the interrogatory responses given the changes were immaterial. Therefore, Atikokan is only required to revise the depreciation based on the original application.

Table 10- 2017 Depreciation Expense

Particulars	**Application (a)**	**IR Interrogatories (b)**	**Variance (c) = (b)-(a)**	**Settlement (d)**	**Variance (e) = (d)-(b)**
Depreciation Expense	$197,470	$197,470	$0	$196,637	-$833

Evidence References

- Ex.2
- Ex.4
- 2017 Fixed Assets Continuity Schedule

IR Responses

- 4-Staff-28

Supporting Parties

All

5.1.5. Taxes

For the purposes of settlement of all the issues in this proceeding, and subject to the other adjustments arising in this Settlement Proposal, the Parties accept the evidence of Atikokan that its forecast PILs, as updated for the settlement agreement, is appropriate and has been correctly determined in accordance with OEB accounting policies and practices.

A summary of the adjusted PILs is presented in Table 11 below.

Table 11- 2017 Payment in Lieu of Taxes

Particulars	Application (a)	IR Interrogatories (b)	Variance (c) = (b)-(a)	Settlement (d)	Variance (e) = (d)-(b)
PILs	$12,234	$11,698	-$536	$12,059	$175

An updated PILs Model has been submitted in live Excel format as part of this Settlement Proposal.

Evidence References

- Ex.4
- Test Year Income Tax/PILs Work Form

IR Responses

- 4-Staff-29
- 4-VECC-27

Supporting Parties
All

5.1.6. Other Revenue

The Parties accept the evidence of Atikokan that its proposed Other Revenues are appropriate and have been correctly determined in accordance with OEB accounting policies and practices subject to a decrease to the total forecast of other revenue of $7,000 for the test year. This decrease is based on the inclusion of loss of disposition of property (Account 4360) for the forecasted loss on assets in 2017.

Table 12- 2017 Other Revenues

	Application (a)	Interrogatories (b)	Variance (c) = (b)-(a)	Settlement (d)	Variance (e) = (d)-(b)
Specific Service Charges	$5,885	$5,885	$0	$5,885	$0
Late Payment Charges	$7,543	$7,543	$0	$7,543	$0
Other Distribution/Operating Revenues	$4,875	$4,875	$0	$4,875	$0
Other Income or Deductions	$84,467	$77,467	-$7,000	$77,467	$0
Total	$102,770	$95,770	$0	$95,770	$0

Evidence References

- Ex.3 p.3-4 & p. 32 to 35

IR Responses

- 3-Staff-6
- 3-VECC-20

Supporting Parties

All

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

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

6. LOAD FORECAST, COST ALLOCATION AND RATE DESIGN

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

The Parties accept the evidence of Atikokan that the methodology used for the load forecast, customer forecast, loss factors and Conservation and Demand Management ("CDM") adjustments, subject to the changes noted below, are appropriate. Specific adjustments as a result of IR responses and the Settlement Proposal are summarized immediately below and are described in detail in the specified sections further below:

- Section 6.1.1: Customer/Connections Forecast (Issues List 3.1)
- Section 6.1.2: Load Forecast (Issues List 3.1)
- Section 6.1.3: Loss Factors (Issues List 3.1)
- Section 6.1.4: CDM Adjustments (Issues List 3.1)

The resulting billing determinants are presented in Table 13 below.

Table 13- 2017 Billing Determinants (for CA and Rate Design)

Particulars	**Application (a)**	**Interrogatories (b)**	**Variance (c) = (b)-(a)**	**Settlement (d)**	**Variance (e) = (d)-(b)**
Residential	1,389	1,389	0	1,389	0
kWh	9,687,147	9,687,147	0	9,682,147	-5,000
			0		0
General Service < 50 kW	228	228	0	228	0
kWh	5,139,223	5,139,223	0	5,119,281	-19,942
			0		0
General Service > 50 kW - 4999 kW	17	17	0	17	0
kWh	12,043,461	12,043,461	0	15,044,561	3,001,100
kW	34,102	34,102	0	42,599	8,497
			0		0
Streetlighting	625	625	0	625	0
kWh	461,749	461,749	0	461,749	0
kW	1,430	1,430	0	1,430	0
Totals	2,260	2,260	0	2,260	0
kWh	27,331,580	27,331,580	0	30,307,738	2,976,158
kW	35,532	35,532	0	44,030	8,498

All parties agreed it was reasonable to add 3,000,000 kWh to the GS > 50 kW class for the 2017 test year load forecast and adjust the demand for that class by an amount based on the energy to demand ratio for that class. The adjustment aligns the test year similarly to what the two most recent years have been for Atikokan for this customer class. The adjustment addresses Atikokan's vulnerability to volatility from consumption changes. The Board's IRM methodology recognizes changing circumstances and in the event Atikokan's load significantly changes, an opportunity exists in methods such as an off-ramp to make adjustments upon OEB approval. The off-ramp would also apply if Atikokan over-earns if for example revenues are higher than expected because actual consumption exceeds the forecast.

An updated copy of Atikokan's Load Forecast Model has been submitted in Live Excel format as part of this Settlement Proposal.

Evidence References

- Ex.3
- Atikokan Load Forecast Model

IR Responses

- 3-Staff-22 to 3-Staff-24
- 3-VECC-16 to 3-VECC-19

Supporting Parties

All

6.1.1. Customer/Connection Forecast

The Parties accept Atikokan's 2017 Test year customer / connection forecast as proposed in the Application with no changes and summarized below:

Table 14- Summary of Load Forecast Customer Count/Connections

Particulars	**Application (a)**	**Interrogatories (b)**	**Variance (c) = (b)-(a)**	**Settlement (d)**	**Variance (e) = (d)-(b)**
Residential	1389	1389	0	1389	0
General Service < 50 kW	228	228	0	228	0
General Service > 50 to 4999 kW	17	17	0	17	0
Street Lighting	625	625	0	625	0
Total Customers / Connections	2260	2260	0	2260	0

Evidence References

- Ex.3
- Atikokan Load Forecast Model

IR Responses

- 3-Staff-22 to 3-Staff-48
- 3-VECC-16 to 3-VECC-19
- 3-VECC-38 & 39

Supporting Parties
All

6.1.2. Load Forecast

The Parties agree to the following updates in the Load Forecast Model:

- A correction to the verified CDM adjustment related to the 2011-2014 CDM Program;
- A correction to the verified CDM results related to the 2015 CDM Program.

Table 15 below provides the weather normalized billed kWh forecast by rate class.

Table 15- Summary of Load Forecast Billed kWh (CDM Adjusted)

Particulars	**Application (a)**	**Interrogatories (b)**	**Variance (c) = (b)-(a)**	**Settlement (d)**	**Variance (e) = (d)-(b)**
Residential	9,687,147	9,687,147	0	9,682,147	-5,000
General Service < 50 kW	5,139,223	5,139,223	0	5,119,281	-19,942
General Service > 50 to 4999 kW	12,043,461	12,043,461	0	15,044,561	3,001,100
Street Lighting	461,749	461,749	0	461,749	0
Total kWh	27,331,580	27,331,580	0	30,307,738	2,976,158

The billed demand forecast for the 2017 Test Year is based on an average ratio of kW to kWh for the classes that are billed distribution on a demand basis. Table 16 below shows the 2017 Test Year kW Forecast.

Table 16- Summary of Load Forecast kW (CDM Adjusted)

Particulars	**Application (a)**	**Interrogatories (b)**	**Variance (c) = (b)-(a)**	**Settlement (d)**	**Variance (e) = (d)-(b)**
Residential					
General Service < 50 kW					
General Service > 50 to 4999 kW	34,102	34,102	0	42,599	8,497
Unmetered Scattered Load					
Street Lighting	1,430	1,430	0	1,430	0
Total kW	35,532	35,532	0	44,030	8,497

Evidence References

- Ex.3
- Atikokan Load Forecast Model

IR Responses

- 3-VECC-19 & 29 & 40

Supporting Parties

All

6.1.3. Loss Factors

The Parties agree to the Loss Factors below.

Table 17- 2017 Loss Factor

Particulars	**Application (a)**	**IR Interrogatories (b)**	**Variance (c) = (b)-(a)**	**Settlement (d)**	**Variance (e) = (d)-(b)**
Loss Factor – Secondary	1.1003	1.1003	0	1.0945	-0.0058
Loss Factor - Primary	1.0892	1.0892	0	1.0836	-0.0056

The Parties acknowledge that the application proposed Total Loss Factor of 1.1003 was based on the five year historical average but a ten year average produced a lower Total Loss Factor of 1.0945 and was more consistent with recent years' results. As a result, it was accepted by all Parties to use the ten year average for rate setting purposes.

Evidence References

- Ex. 8 p.11-12, p.32

IR Responses

- 8-Staff-38

Supporting Parties

All

6.1.4. Load Forecast CDM Adjustments

The Parties agree to the Load Forecast CDM Adjustment by rate class proposed in the Application with changes as summarized below:

- 2015 CDM savings were revised to reflect persisting effects of the actual IESO verified results.

Table 18- Load Forecast CDM Adjustment

Particulars	**Application (a)**	**Interrogatories (b)**	**Variance (c) = (b)-(a)**	**Settlement (d)**	**Variance (e) = (d)-(b)**
Residential	126,500	126,500	0	131,500	5,000
General Service < 50 kW	228,150	228,150	0	248,093	19,943
General Service > 50 to 4999 kW	25,350	25,350	0	24,250	1,100
Street Lighting	0	0	0	0	0
			0		
Total kWh	380,000	380,000	0	403,843	23,843

Evidence References

- Ex. P.18-20

IR Responses

- 3-VECC-19

Supporting Parties

All

6.1.5. Lost Revenue Adjustment Mechanism Variance Account (“ LRAMVA”) Threshold for Future Applications

The Parties agree to the below LRAMVA per class threshold for the purpose of future applications which reflects that annualized expected impact in 2017 of 2015, 2016 and 2017 CDM programs:

Table 19- Expected CDM Savings by Rate Class for LRAM Variance Account

Year	Residential	GS<50 kW	GS>50 kW	Total
2017 Test - kWh	206,000	415,185	39,500	660,685
2017 Test - kW Annual			112	112
2017 Test - kW Monthly			9	9

Evidence References

- Ex. 4

IR Responses

- 3-VECC-19

Supporting Parties

All

6.2. Are the proposed cost allocation methodology, allocations, and revenue-to-cost ratios appropriate?

The Parties accept the evidence of Atikokan that, subject to the adjustments identified below, the cost allocation methodology, allocations and revenue-to-cost ratios are appropriate.

Atikokan agrees to balance its revenue requirement across customer classes by using the OEB's standard methodology; that is by moving the revenue to cost ratios to the edge of the OEB range, if outside of the range, and then beginning with the lowest revenue to cost ratios, as determined by the cost allocation model, and increasing it until it matches the next lowest revenue to cost ratio, then continuing to increase each in this manner until the revenue requirement is balanced.

Further, it was agreed that the sub-transmission asset value would be transferred from the primary asset account of 1830 to sub-transmission asset account of 1835 for calculation of the cost allocation model because Atikokan has sub-transmission lines that were included in the primary asset account.

The following Table 20 sets out the revenue to cost ratios settled upon by the Parties.

Table 20 - Proposed 2017 Revenue to Cost Ratios

Particulars	**Application (a)**	**Interrogatories (b)**	**Variance (c) = (b)-(a)**	**Settlement (d)**	**Variance (e) = (d)-(b)**
Residential	91.24%	91.19%	-0.05%	97.95%	6.76%
General Service < 50 kW	112.64%	112.80%	0.16%	120.0%	7.20%
General Service > 50 to 4999 kW	120.0%	120%	0%	86.19%	-33.81%
Street Lighting	120.0%	120%	0%	120.0%	0%

The Parties accept the evidence of Atikokan that all elements of the cost allocation methodology allocation and Revenue-to-Cost ratios have been correctly determined in accordance with OEB policies and practices.

Evidence References

- Exhibit 7

IR Responses

- 7-VECC-33 to 7-VECC-35
- 8-Staff-36

Supporting Parties

All

6.3. Are the applicant's proposals, including the proposed fixed/variable splits, for rate design appropriate?

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

- Section 6.3.1 – Residential Rate Design
- Section 6.3.2 – Tariff Sheet Updates

The resulting distribution rates are presented in Table 22 below.

Table 22- May 1, 2017 Distribution Rates

Customer Class Name	per	Fixed Rate	Fixed %	Variable Rate	Variable %
Residential	kWh	$42.31	90.63%	0.0075	9.37%
General Service < 50 kW	kWh	$76.23	89.61%	0.0047	10.39%
General Service > 50 to 4999 kW	kW	$563.69	42.83%	3.7468	57.17%
Street Lighting	kW	$14.44	88.11%	10.2167	11.89%

Evidence References

- Exhibit 8

IR Responses

- 8-Staff-36 to 8-Staff-38
- 8-VECC-36

Supporting Parties

All

6.3.1. Residential Rate Design

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

The Parties agree to the proposed transition of a fixed monthly distribution charge for Residential customers over four years. No rate mitigation is required. Total bill impacts are less than 10 percent.

All parties agreed to keep the fixed service charges for the GS > 50 and GS < 50 customer classes at the 2016 OEB approved rates and adjust the volumetric rates accordingly. This follows OEB Policy.

Evidence References

- Ex.8 p.2-3, p. 13-14

IR Responses

- 8-Staff-37

Supporting Parties

All

6.3.2. Tariff Sheet Updates

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

These revised tariff sheets are in Attachment A.

Evidence References

- None

IR Responses

- None

Supporting Parties
All

6.4. Are the proposed Retail Transmission Service Rates appropriate?

All parties accept the evidence of Atikokan that all elements of the Retail Transmission Service Rates have been correctly determined in accordance with OEB policies and practices. No changes to the Retail Transmission Service Rates as a result of the IR Responses and the Settlement Proposal.

- Section 6.4.1 – Retail Transmission Service Rates

6.4.1. Retail Transmission Service Rates ("RTSR")

The Parties have agreed to the RTSR rates presented in Table 24 below. A copy of the OEB's RTSR model has been submitted in live Excel format as part of this Settlement Proposal.

Table 24- RTSR Network and Connection Rates

Transmission - Network	**Application (a)**	**Interrogatories (b)**	**Variance (c) = (b)-(a)**	**Settlement (d)**	**Variance (e) = (d)-(b)**
Residential	$0.0064	$0.0064	$0.0000	$0.0064	$0.0000
General Service < 50 kW	$0.0057	$0.0057	$0.0000	$0.0057	$0.0000
General Service > 50 to 4999 kW	$2.3017	$2.3017	$0.0000	$2.3017	$0.0000
General Service > 50 to 4999 kW–Interval Metered	$2.4419	$2.4419	$0.0000	$2.4419	$0.0000
Street Lighting	$1.7360	$1.7360	$0.0000	$1.7360	$0.0000
Residential	$0.0040	$0.0040	$0.0000	$0.0040	$0.0000
General Service < 50 kW	$0.0034	$0.0034	$0.0000	$0.0034	$0.0000
General Service > 50 to 4999 kW	$1.3767	$1.3767	$0.0000	$1.3767	$0.0000
General Service > 50 to 4999 kW–Interval Metered	$1.5216	$1.5216	$0.0000	$1.5216	$0.0000
Street Lighting	$1.0641	$1.0641	$0.0000	$1.0641	$0.0000

Evidence References

- Ex.8
- RTSR Model

IR Responses

- None

Supporting Parties

All

6.4.2. MicroFit rate change

The Parties agree to no changes to the MicroFIT Monthly Service Charge of $5.40 as submitted in Atikokan's application.

Evidence References

- Ex.8

IR Responses

- None

Supporting Parties

All

7. ACCOUNTING

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

Impacts of Changes in Accounting Standards
The Parties accept the evidence of Atikokan that all impacts of changes to accounting standards, policies, estimates, and adjustments have been properly identified and recorded in accordance with the OEB's policies and properly reflected in rates.

Deferral and Variance Accounts
The Parties accept the evidence of Atikokan that all elements of the deferral and variance accounts, including the balances in the existing accounts and their disposition periods as listed in 7.1.2 (Table 27) will commence May 1, 2017, as well as the continuation of existing accounts.

An updated EDDVAR Continuity Schedule is provided in working Excel format reflecting this Settlement Proposal and includes the calculation of the various riders discussed below.

Evidence References
- Ex.1
- Ex. 8
- Ex. 9

IR Responses
- 8-Staff-39 to 8-Staff-42
- 9-VECC-38

Supporting Parties
All

Table 25 below summarizes the amounts for disposition and Table 26 shows the rate riders by class.

Table 25- DVA Amounts for Disposition

	USoA	Allocator	Balances
LV Variance Account	1550	kWh	0
Smart Metering Entity Charge Variance Account	1551	# of Customers	33
RSVA - Wholesale Market Service Charge	1580	kWh	(67,354)
RSVA - Retail Transmission Network Charge	1584	kWh	5,919
RSVA - Retail Transmission Connection Charge	1586	kWh	(1,513)
RSVA - Power (excluding Global Adjustment)	1588	kWh	(31,981)
RSVA - Global Adjustment	1589	Non-RPP kWh	46,066
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	%	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	kWh	(9,674)
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	kWh	(2,427)
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	kWh	(2,126)
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	%	0
Total of Group 1 Accounts (excluding 1589)			**62,031**
Other Regulatory Assets - Sub-Account - Other	1508	kWh	57,730
Retail Cost Variance Account - Retail	1518	kWh	12,780
Retail Cost Variance Account - STR	1548	kWh	9,420
Smart Meter “Stranded Meter” Residual balance	1555	kWh	576
Total of Group 2 Accounts			**80,506**
LRAM Variance Account	1568		**(1,270)**
(Account 1568 - total amount allocated to classes)			(1,270)
Variance			**(0)**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)			**117,035**
Total of Account 1580 and 1588 (not allocated to WMPs)			**(55,003)**
Balance of Account 1589 Allocated to Non-WMPs			**179,085**
Group 2 Accounts (including 1592, 1532)			**80,506**

Table 26- DVA Rate Riders

Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.)

1550, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	9,682,147	$ 1,407	**0.0001**
GENERAL SERVICE < 50 KW	kWh	5,119,281	$ 744	**0.0001**
GENERAL SERVICE > 50 TO 4999 KW	kW	42,599	$ 2,187	**0.0513**
STREET LIGHTING	kW	1,430	$ 67	**0.0469**
Total			**$ 4,405**	

Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	9,682,147	-$ 31,734	**- 0.0033**
GENERAL SERVICE < 50 KW	kWh	5,119,281	-$ 16,779	**- 0.0033**
GENERAL SERVICE > 50 TO 4999 KW	kW	42,599	-$ 49,309	**- 1.1575**
STREET LIGHTING	kW	1,430	-$ 1,513	**- 1.0583**
		-	$ -	**-**
Total			**-$ 99,334**	

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	kWh	170,205	$ 497	**0.0029**
GENERAL SERVICE < 50 KW	kWh	110,276	$ 322	**0.0029**
GENERAL SERVICE > 50 TO 4999 KW	kWh	15,044,561	$ 43,900	**0.0029**
STREET LIGHTING	kWh	461,749	$ 1,347	**0.0029**
Total			**$ 46,066**	

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Balance of Group 2 Accounts	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	# of Customers	1,389	$ 25,718	**$ 1.54**
GENERAL SERVICE < 50 KW	kWh	5,119,281	$ 13,598	**$ 0.0027**
GENERAL SERVICE > 50 TO 4999 KW	kW	42,599	$ 39,962	**$ 0.9381**
STREET LIGHTING	kW	1,430	$ 1,227	**$ 0.8577**
Total			**$ 80,506**	

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Balance of Accounts 1575 and 1576	Rate Rider for Accounts 1575 and 1576
RESIDENTIAL	# of Customers	1,389	$ 0	
GENERAL SERVICE < 50 KW	kWh	5,119,281	$ 0	
GENERAL SERVICE > 50 TO 4999 KW	kW	42,599	$ 0	
STREET LIGHTING	kW	1,430	$ 0	
Total			**$ 0**	

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years) **1**

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Account 1568	Rate Rider for Account 1568
RESIDENTIAL	kWh	9,682,147	-$ 2,193	**-0.0002**
GENERAL SERVICE < 50 KW	kWh	5,119,281	$ 3,162	**0.0006**
GENERAL SERVICE > 50 TO 4999 KW	kW	42,599	-$ 1,312	**-0.0308**
STREET LIGHTING	kW	1,430	-$ 926	**-0.6478**
Total			**-$ 1,270**	

All parties agreed to include the following table as part of the settlement proposal.

Accounts Submitted for 2017 Disposition

Account Description	USoA	Principal	Interest	2016 Adjustments	Projected Interest Jan 2016 - Apr 2017	Total Claim
Group 1						
Smart Metering Entity Charge Variance Account	1551	33	-	-	-	33
RSVA-Wholesale Marketing Service Charge	1580	- 65,812	- 572		- 970	- 67,354
RSVA-Retail Trasnmission Network Charge	1584	5,868	- 36		86	5,918
RSVA-Retail Trasnmission Connection Charge	1586	- 1,482	- 53		21	- 1,514
RSVA-Power (Excluding Global Adj.)	1588	- 30,928	- 599		- 454	- 31,981
RSVA-Global Adjustment	1589	45,115	289		662	46,066
Disposition Rec/Ref of Regulatory Balances	1595					-
Subtotal Group 1 Accounts		**- 47,206**	**- 971**	**-**	**- 655**	**- 48,832**
Group 2 Accounts						
Other Regulaory Assets - IFRS Trasnstion Costs	1508	36,422	1,486	19,289	534	57,731
Retail Cost Variance Account - Retail	1518	12,166	435		179	12,780
Retail Cost Variance Account - STR	1548	9,071	216		133	9,420
Smart Meter Capital/Recovery -Stranded Meters	1555	57	518		1	576
Subtotal Group 2 Accounts		**57,716**	**2,655**	**19,289**	**847**	**80,507**
LRMA Variance Account	1568	1,487	- 73	- 2,667	- 17	- 1,270
Total Other Accounts		1,487	- 73	- 2,667	- 17	**- 1,270**
Total		**11,997**	**1,611**	**16,622**	**175**	**30,405**

7.1.2. Disposition Period for Rate Riders

The Parties have agreed to the following disposition periods for Rate Riders:

Table 27 – Disposition Period for Rate Riders

Description	ATIKOKAN Recovery	Disposition
	(Refund to Customers)	Period
1550, 1551, 1584, 1586,1595	4.437	1
1580 and 1588 (WMS and Power)	(99,335)	1
1589 GA	46,066	1
Group 2	80,507	1
1568 LRAM	(1,270)	1

ATTACHMENTS

Attachment A - Atikokan Proposed May 1, 2017 Tariff Sheets

Attachment B - Atikokan Updated Bill Impacts

Attachment C - Revenue Requirement Workform

Attachment D - 2016 and 2017 Fixed Asset Continuity Schedule

Attachment A – Atikokan Proposed May 1, 2017 Tariff Sheets

Atikokan Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2017

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

EB-2016-0056

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate 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. All customers are single-phase. 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	$	42.31
Rate Rider for Disposition of Deferral/Variance Accounts (excluding Global Adj) (2017) - effective April 30, 2018	$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (excluding Global Adj.) - Non-WMP - effective until April 30, 2018	$/kWh	(0.0033)
Rate Rider for RSVA - Pow er - Global Adjustment - Non RPP Only - effective until April 30, 2018	$/kWh	0.0029
Rate Rider for Group 2 Accounts	$	1.5400
Rate Rider for Disposition of 1568 - effective until April 30, 2018	$/kWh	(0.0002)
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0075
Retail Transmission Rate - Netw ork Service Rate	$/kWh	0.0064
Retail Transmission Rate - Transformation Connection Service Rate	$/kWh	0.0040

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

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

APPLICATION

The application of the charges are in accordance with the Distribution System Code (Section 9) and subsection 79.2(4) of the Ontario Energy Board Act, 1998.
The application of these 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.
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

MONTHLY RATES AND CHARGES

Class A
(a) account-holders w ith a household income of $28,000 or less living in a household of one or tw o persons;
(b) account-holders w ith a household income of betw een $28,001 and $39,000 living in a household of three persons;
(c) account-holders w ith a household income of betw een $39,001 and $48,000 living in a household of five persons; and
(d) account-holders w ith a household income of betw een $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 w ith a household income of $28,000 or less living in a household of three persons;
(b) account-holders w ith a household income of betw een $28,001 and $39,000 living in a household of four persons;
(c) account-holders w ith a household income of betw een $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 w ith a household income of $28,000 or less living in a household of four persons;
(b) account-holders w ith a household income of betw een $28,001 and $39,000 living in a household of five persons;
(c) account-holders w ith a household income of betw een $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)

Class D
(a) account-holders w ith a household income of $28,000 or less living in a household of five persons; and
(b) account-holders w ith a household income of betw een $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

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)

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum 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	$	76.23
Rate Rider for Disposition of Deferral/Variance Accounts (excluding Global Adj) (2017) - effective April 30, 2018	$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (excluding Global Adj.) - Non-WMP (2017) - effective until April 30, 2018	$/kWh	(0.0033)
Rate Rider for RSVA - Pow er - Global Adjustment - Non RPP Only (2017) - effective until April 30, 2018	$/kWh	0.0029
Rate Rider for Group 2 Accounts (2017) - effective until April 30, 2018	$/kWh	0.0027
Rate Rider for Disposition of 1568 LRAM (2017) - effective until April 30, 2018	$/kWh	0.0006
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0047
Retail Transmission Rate - Netw ork Service Rate	$/kWh	0.0057
Retail Transmission Rate - Transformation Connection Service Rate	$/kWh	0.0034

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50kW but less than 5,000kW. 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	$	563.69
Rate Rider for Disposition of Deferral/Variance Accounts (excluding Global Adj) (2017) - effective until April 30, 2018	$/kW	0.0513
Rate Rider for Disposition of Deferral/Variance Accounts (excluding Global Adj.) - Non-WMP (2017) - effective until April 30, 2018	$/kW	(1.5750)
Rate Rider for RSVA - Power - Global Adjustment - Non RPP Only (2017) - effective until April 30, 2018	$/kWh	0.0029
Rate Rider for Group 2 Accounts (2017) - effective until April 30, 2019	$/kW	0.9381
Rate Rider for Disposition of 1568 LRAM (2017) - effective until April 30, 2018	$/kW	(0.0308)
Distribution Volumetric Rate	$/kW	3.7468
Retail Transmission Rate - Network Service Rate	$/kW	2.3017
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.3767
Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	2.4419
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	1.5216

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved 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.

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 (per connection)	$	14.44
Rate Rider for Disposition of Deferral/Variance Accounts (excluding Global Adj) (2017) - effective April 30, 2018	$/kWh	0.0469
Rate Rider for Disposition of Deferral/Variance Accounts (excluding Global Adj.) - Non-WMP - effective until April 30, 2018	$/kWh	(1.0583)
Rate Rider for RSVA - Pow er - Global Adjustment - Non RPP Only - effective until April 30, 2018	$/kWh	0.0029
Rate Rider for Group 2 Accounts (2017) - effective until April 30, 2019	$	0.8577
Rate Rider for Dispostion of 1568 LRAM (2017) - effective until April 30, 2018	$/kW	(0.6478)
Distribution Volumetric Rate	$/kW	10.2167
Retail Transmission Rate - Netw ork Service Rate	$/kW	1.7360
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.0641

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0036
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

microFIT 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 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.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.40

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	$/kW	(0.2900)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

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

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.

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.

Customer Administration		
Returned cheque (plus bank charges)	$	25.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	25.00
Special meter reads	$	25.00
Non-Payment of Account		
Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	$	25.00
Disconnect/reconnect at meter - during regular hours	$	28.00
Disconnect/reconnect at meter - after regular hours	$	315.00
Disconnect/reconnect at pole - during regular hours	$	28.00
Disconnect/reconnect at pole - after regular hours	$	315.00
Other		
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	22.35

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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.

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.

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 betw een 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 tw ice a year	$	no charge
More than tw ice a year, per request (plus incremental delivery costs)	$	2.00

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0945
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0836

Attachment B - Atikokan Updated Bill Impacts

Table 1

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Current Loss Factor (eg: 1.0351)	Proposed Loss Factor	Consumption (kWh)	Demand kW (if applicable)	RTSR Demand or Demand- Interval?	Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0778	1.0945	750		N/A	1
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0778	1.0945	141		N/A	1
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0778	1.0945	547		N/A	1
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0778	1.0945	750		N/A	1
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	RPP	1.0778	1.0945	2,000		N/A	1
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	RPP	1.0778	1.0945	3,000		N/A	1
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0778	1.0945	2,000		N/A	1
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0778	1.0945	55,750	107	DEMAND	1
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Retailer)	1.0778	1.0945	63,090	153	DEMAND	1
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0778	1.0945	493,900	1,304	MAND - INTERV	1
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0778	1.0945	43,319	119	DEMAND	625

Table 2

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	Units	Sub-Total						Total	
		A		B		C		A + B + C	
		$	%	$	%	$	%	$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 3.52	7.7%	$ 1.91	3.6%	$ 3.90	6.5%	$ 4.20	2.5%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 5.40	13.7%	$ 5.10	12.3%	$ 5.48	12.8%	$ 6.15	9.1%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 4.14	9.5%	$ 2.97	6.0%	$ 3.05	5.6%	$ 3.29	2.4%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 3.52	7.7%	$ (0.84)	-1.4%	$ 1.14	1.8%	$ 1.08	0.6%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	$ (9.99)	-10.3%	$ (8.67)	-7.5%	$ (4.05)	-3.1%	$ (5.14)	-1.2%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	$ (14.29)	-13.4%	$ (12.31)	-9.1%	$ (5.39)	-3.4%	$ (6.92)	-1.1%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - Non-RPP (Retail	kWh	$ (9.99)	-10.3%	$ (42.02)	-27.0%	$ (37.40)	-21.9%	$ (42.82)	-8.9%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 154.98	19.2%	$ (515.39)	-32.7%	$ (427.54)	-22.7%	$ (379.77)	-3.6%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kW	$ 223.20	24.6%	$ (783.58)	-39.0%	$ (657.97)	-26.9%	$ (626.54)	-5.0%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 1,930.25	55.5%	$ (6,777.47)	-52.7%	$ (5,631.26)	-33.4%	$ (5,447.70)	-5.8%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 810.94	8.6%	$ 292.00	2.9%	$ 366.32	3.6%	$ 494.25	2.7%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0778
Proposed/Approved Loss Factor	1.0945

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 36.95	1	$ 36.95	$ 42.31	1	$ 42.31	$ 5.36	14.51%
Distribution Volumetric Rate	$ 0.0104	750	$ 7.80	$ 0.0075	750	$ 5.63	$ (2.18)	-27.88%
Fixed Rate Riders	$ 1.06	1	$ 1.06	$ 1.54	1	$ 1.54	$ 0.48	45.28%
Volumetric Rate Riders	$ -	750	$ -	-$ 0.0002	750	$ (0.15)	$ (0.15)	
Sub-Total A (excluding pass through)			$ 45.81			$ 49.33	**$ 3.52**	**7.67%**
Line Losses on Cost of Power	$ 0.1114	58	$ 6.50	$ 0.1114	71	$ 7.89	$ 1.40	21.47%
Total Deferral/Variance Account Rate Riders	$ 0.0008	750	$ 0.60	-$ 0.0032	750	$ (2.40)	$ (3.00)	-500.00%
GA Rate Riders				$ -	750	$ -	$ -	
Low Voltage Service Charge	$ -	750	$ -		750	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ 0.7900	1	$ 0.79	$ 0.7900	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 53.70**			**$ 55.61**	**$ 1.91**	**3.56%**
RTSR - Network	$ 0.0046	808	$ 3.72	$ 0.0064	821	$ 5.25	$ 1.54	41.29%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0035	808	$ 2.83	$ 0.0040	821	$ 3.28	$ 0.45	16.06%
Sub-Total C - Delivery (including Sub-Total B)			**$ 60.25**			**$ 64.15**	**$ 3.90**	**6.47%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	808	$ 2.91	$ 0.0036	821	$ 2.96	$ 0.05	1.55%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	808	$ 1.05	$ 0.0021	821	$ 1.72	$ 0.67	64.04%
Standard Supply Service Charge	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)								
Ontario Electricity Support Program (OESP)	$ 0.0011	821	$ 0.90	$ -	821	$ -	$ (0.90)	-100.00%
TOU - Off Peak	$ 0.0870	488	$ 42.41	$ 0.0870	488	$ 42.41	$ -	0.00%
TOU - Mid Peak	$ 0.1320	128	$ 16.83	$ 0.1320	128	$ 16.83	$ -	0.00%
TOU - On Peak	$ 0.1800	135	$ 24.30	$ 0.1800	135	$ 24.30	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 148.90**			**$ 152.62**	**$ 3.71**	**2.49%**
HST	13%		$ 19.36	13%		$ 19.84	$ 0.48	2.49%
Total Bill on TOU			**$ 168.26**			**$ 172.46**	**$ 4.20**	**2.49%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	141 kWh
Demand	- kW
Current Loss Factor	1.0778
Proposed/Approved Loss Factor	1.0945

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 36.95	1	$ 36.95	$ 42.31	1	$ 42.31	$ 5.36	14.51%
Distribution Volumetric Rate	$ 0.0104	141	$ 1.47	$ 0.0075	141	$ 1.06	$ (0.41)	-27.88%
Fixed Rate Riders	$ 1.06	1	$ 1.06	$ 1.54	1	$ 1.54	$ 0.48	45.28%
Volumetric Rate Riders	$ -	141	$ -	-$ 0.0002	141	$ (0.03)	$ (0.03)	
Sub-Total A (excluding pass through)			$ 39.48			$ 44.88	**$ 5.40**	**13.69%**
Line Losses on Cost of Power	$ 0.1114	11	$ 1.22	$ 0.1114	13	$ 1.48	$ 0.26	21.47%
Total Deferral/Variance Account Rate Riders	$ 0.0008	141	$ 0.11	-$ 0.0032	141	$ (0.45)	$ (0.56)	-500.00%
GA Rate Riders				$ -	141	$ -	$ -	
Low Voltage Service Charge	$ -	141	$ -		141	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ 0.7900	1	$ 0.79	$ 0.7900	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 41.60**			**$ 46.70**	**$ 5.10**	**12.26%**
RTSR - Network	$ 0.0046	152	$ 0.70	$ 0.0064	154	$ 0.99	$ 0.29	41.29%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0035	152	$ 0.53	$ 0.0040	154	$ 0.62	$ 0.09	16.06%
Sub-Total C - Delivery (including Sub-Total B)			**$ 42.83**			**$ 48.31**	**$ 5.48**	**12.78%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	152	$ 0.55	$ 0.0036	154	$ 0.56	$ 0.01	1.55%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	152	$ 0.20	$ 0.0021	154	$ 0.32	$ 0.13	64.04%
Standard Supply Service Charge	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)								
Ontario Electricity Support Program (OESP)	$ 0.0011	154	$ 0.17		154	$ -	$ (0.17)	-100.00%
TOU - Off Peak	$ 0.0870	92	$ 7.97	$ 0.0870	92	$ 7.97	$ -	0.00%
TOU - Mid Peak	$ 0.1320	24	$ 3.16	$ 0.1320	24	$ 3.16	$ -	0.00%
TOU - On Peak	$ 0.1800	25	$ 4.57	$ 0.1800	25	$ 4.57	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 59.70**			**$ 65.14**	**$ 5.44**	**9.11%**
HST	13%		$ 7.76	13%		$ 8.47	$ 0.71	9.11%
Total Bill on TOU			**$ 67.46**			**$ 73.61**	**$ 6.15**	**9.11%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	547 kWh
Demand	- kW
Current Loss Factor	1.0778
Proposed/Approved Loss Factor	1.0945

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 36.95	1	$ 36.95	$ 42.31	1	$ 42.31	$ 5.36	14.51%
Distribution Volumetric Rate	$ 0.0104	547	$ 5.69	$ 0.0075	547	$ 4.10	$ (1.59)	-27.88%
Fixed Rate Riders	$ 1.06	1	$ 1.06	$ 1.54	1	$ 1.54	$ 0.48	45.28%
Volumetric Rate Riders	$ -	547	$ -	-$ 0.0002	547	$ (0.11)	$ (0.11)	
Sub-Total A (excluding pass through)			$ 43.70			$ 47.84	**$ 4.14**	**9.48%**
Line Losses on Cost of Power	$ 0.1114	43	$ 4.74	$ 0.1114	52	$ 5.76	$ 1.02	21.47%
Total Deferral/Variance Account Rate Riders	$ 0.0008	547	$ 0.44	-$ 0.0032	547	$ (1.75)	$ (2.19)	-500.00%
GA Rate Riders				$ -	547	$ -	$ -	
Low Voltage Service Charge	$ -	547	$ -		547	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ 0.7900	1	$ 0.79	$ 0.7900	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 49.67**			**$ 52.64**	**$ 2.97**	**5.99%**
RTSR - Network	$ 0.0046	590	$ 2.71	$ 0.0046	599	$ 2.75	$ 0.04	1.55%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0035	590	$ 2.06	$ 0.0035	599	$ 2.10	$ 0.03	1.55%
Sub-Total C - Delivery (including Sub-Total B)			**$ 54.44**			**$ 57.49**	**$ 3.05**	**5.60%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	590	$ 2.12	$ 0.0036	599	$ 2.16	$ 0.03	1.55%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	590	$ 0.77	$ 0.0021	599	$ 1.26	$ 0.49	64.04%
Standard Supply Service Charge	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)								
Ontario Electricity Support Program (OESP)	$ 0.0011	599	$ 0.66	$ -	599	$ -	$ (0.66)	-100.00%
TOU - Off Peak	$ 0.0870	356	$ 30.93	$ 0.0870	356	$ 30.93	$ -	0.00%
TOU - Mid Peak	$ 0.1320	93	$ 12.27	$ 0.1320	93	$ 12.27	$ -	0.00%
TOU - On Peak	$ 0.1800	98	$ 17.72	$ 0.1800	98	$ 17.72	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 119.17**			**$ 122.08**	**$ 2.91**	**2.44%**
HST	13%		$ 15.49	13%		$ 15.87	$ 0.38	2.44%
Total Bill on TOU			**$ 134.66**			**$ 137.95**	**$ 3.29**	**2.44%**

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Retailer)**
Consumption	**750 kWh**
Demand	**- kW**
Current Loss Factor	**1.0778**
Proposed/Approved Loss Factor	**1.0945**

	Current OEB-Approved			**Proposed**			**Impact**	
	Rate ($)	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 36.95	1	$ 36.95	$ 42.31	1	$ 42.31	$ 5.36	14.51%
Distribution Volumetric Rate	$ 0.0104	750	$ 7.80	$ 0.0075	750	$ 5.63	$ (2.18)	-27.88%
Fixed Rate Riders	$ 1.06	1	$ 1.06	$ 1.54	1	$ 1.54	$ 0.48	45.28%
Volumetric Rate Riders	$ -	750	$ -	-$ 0.0002	750	$ (0.15)	$ (0.15)	
Sub-Total A (excluding pass through)			$ 45.81			$ 49.33	**$ 3.52**	**7.67%**
Line Losses on Cost of Power	$ 0.1130	58	$ 6.59	$ 0.1130	71	$ 8.01	$ 1.42	21.47%
Total Deferral/Variance Account Rate Riders	$ 0.0074	750	$ 5.55	-$ 0.0032	750	$ (2.40)	$ (7.95)	-143.24%
GA Rate Riders				$ 0.0029	750	$ 2.18	$ 2.18	
Low Voltage Service Charge	$ -	750	$ -		750	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ 0.7900	1	$ 0.79	$ 0.7900	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 58.74**			**$ 57.90**	**$ (0.84)**	**-1.44%**
RTSR - Network	$ 0.0046	808	$ 3.72	$ 0.0064	821	$ 5.25	$ 1.54	41.29%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0035	808	$ 2.83	$ 0.0040	821	$ 3.28	$ 0.45	16.06%
Sub-Total C - Delivery (including Sub-Total B)			**$ 65.29**			**$ 66.44**	**$ 1.14**	**1.75%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	808	$ 2.91	$ 0.0036	821	$ 2.96	$ 0.05	1.55%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	808	$ 1.05	$ 0.0021	821	$ 1.72	$ 0.67	64.04%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)								
Ontario Electricity Support Program (OESP)	$ 0.0011	821	$ 0.90	$ -	821	$ -	$ (0.90)	-100.00%
Non-RPP Retailer Avg. Price	$ 0.1130	750	$ 84.75	$ 0.1130	750	$ 84.75	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 154.91**			**$ 155.86**	**$ 0.96**	**0.62%**
HST	13%		$ 20.14	13%		$ 20.26	$ 0.12	0.62%
Total Bill on Non-RPP Avg. Price			**$ 175.04**			**$ 176.13**	**$ 1.08**	**0.62%**

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	2,000 kWh
Demand	- kW
Current Loss Factor	1.0778
Proposed/Approved Loss Factor	1.0945

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 76.23	1	$ 76.23	$ 76.23	1	$ 76.23	$ -	0.00%
Distribution Volumetric Rate	$ 0.0096	2000	$ 19.20	$ 0.0047	2000	$ 9.40	$ (9.80)	-51.04%
Fixed Rate Riders	$ 1.39	1	$ 1.39	$ -	1	$ -	$ (1.39)	-100.00%
Volumetric Rate Riders	$ -	2000	$ -	$ 0.0006	2000	$ 1.20	$ 1.20	
Sub-Total A (excluding pass through)			$ 96.82			$ 86.83	**$ (9.99)**	**-10.32%**
Line Losses on Cost of Power	$ 0.1114	156	$ 17.33	$ 0.1114	189	$ 21.05	$ 3.72	21.47%
Total Deferral/Variance Account Rate Riders	$ 0.0007	2,000	$ 1.40	-$ 0.0005	2,000	$ (1.00)	$ (2.40)	-171.43%
GA Rate Riders				$ -	2,000	$ -	$ -	
Low Voltage Service Charge	$ -	2,000	$ -		2,000	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ 0.7900	1	$ 0.79	$ 0.7900	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 116.34**			**$ 107.67**	**$ (8.67)**	**-7.45%**
RTSR - Network	$ 0.0041	2,156	$ 8.84	$ 0.0057	2,189	$ 12.48	$ 3.64	41.18%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0030	2,156	$ 6.47	$ 0.0034	2,189	$ 7.44	$ 0.98	15.09%
Sub-Total C - Delivery (including Sub-Total B)			**$ 131.65**			**$ 127.59**	**$ (4.05)**	**-3.08%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	2,156	$ 7.76	$ 0.0036	2,189	$ 7.88	$ 0.12	1.55%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	2,156	$ 2.80	$ 0.0021	2,189	$ 4.60	$ 1.79	64.04%
Standard Supply Service Charge	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	$ 0.0070	2,000	$ 14.00	$ 0.0070	2,000	$ 14.00	$ -	0.00%
Ontario Electricity Support Program (OESP)	$ 0.0011	2,189	$ 2.41	$ -	2,189	$ -	$ (2.41)	-100.00%
TOU - Off Peak	$ 0.0870	1,300	$ 113.10	$ 0.0870	1,300	$ 113.10	$ -	0.00%
TOU - Mid Peak	$ 0.1320	340	$ 44.88	$ 0.1320	340	$ 44.88	$ -	0.00%
TOU - On Peak	$ 0.1800	360	$ 64.80	$ 0.1800	360	$ 64.80	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 381.65**			**$ 377.10**	**$ (4.55)**	**-1.19%**
HST	13%		$ 49.61	13%		$ 49.02	$ (0.59)	-1.19%
Total Bill on TOU			**$ 431.26**			**$ 426.12**	**$ (5.14)**	**-1.19%**

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	3,000 kWh
Demand	- kW
Current Loss Factor	1.0778
Proposed/Approved Loss Factor	1.0945

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 76.23	1	$ 76.23	$ 76.23	1	$ 76.23	$ -	0.00%
Distribution Volumetric Rate	$ 0.0096	3000	$ 28.80	$ 0.0047	3000	$ 14.10	$ (14.70)	-51.04%
Fixed Rate Riders	$ 1.39	1	$ 1.39	$ -	1	$ -	$ (1.39)	-100.00%
Volumetric Rate Riders	$ -	3000	$ -	$ 0.0006	3000	$ 1.80	$ 1.80	
Sub-Total A (excluding pass through)			$ 106.42			$ 92.13	**$ (14.29)**	**-13.43%**
Line Losses on Cost of Power	$ 0.1114	233	$ 26.00	$ 0.1114	284	$ 31.58	$ 5.58	21.47%
Total Deferral/Variance Account Rate Riders	$ 0.0007	3,000	$ 2.10	-$ 0.0005	3,000	$ (1.50)	$ (3.60)	-171.43%
GA Rate Riders				$ -	3,000	$ -	$ -	
Low Voltage Service Charge	$ -	3,000	$ -		3,000	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ 0.7900	1	$ 0.79	$ 0.7900	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 135.31**			**$ 123.00**	**$ (12.31)**	**-9.10%**
RTSR - Network	$ 0.0041	3,233	$ 13.26	$ 0.0057	3,284	$ 18.72	$ 5.46	41.18%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0030	3,233	$ 9.70	$ 0.0034	3,284	$ 11.16	$ 1.46	15.09%
Sub-Total C - Delivery (including Sub-Total B)			**$ 158.27**			**$ 152.88**	**$ (5.39)**	**-3.40%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	3,233	$ 11.64	$ 0.0036	3,284	$ 11.82	$ 0.18	1.55%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	3,233	$ 4.20	$ 0.0021	3,284	$ 6.90	$ 2.69	64.04%
Standard Supply Service Charge	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	$ 0.0070	3,000	$ 21.00	$ 0.0070	3,000	$ 21.00	$ -	0.00%
Ontario Electricity Support Program (OESP)	$ 0.0011	3,284	$ 3.61	$ -	3,284	$ -	$ (3.61)	-100.00%
TOU - Off Peak	$ 0.0870	1,950	$ 169.65	$ 0.0870	1,950	$ 169.65	$ -	0.00%
TOU - Mid Peak	$ 0.1320	510	$ 67.32	$ 0.1320	510	$ 67.32	$ -	0.00%
TOU - On Peak	$ 0.1800	540	$ 97.20	$ 0.1800	540	$ 97.20	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 533.14**			**$ 527.01**	**$ (6.13)**	**-1.15%**
HST	13%		$ 69.31	13%		$ 68.51	$ (0.80)	-1.15%
Total Bill on TOU			**$ 602.45**			**$ 595.53**	**$ (6.92)**	**-1.15%**

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	2,000 kWh
Demand	- kW
Current Loss Factor	1.0778
Proposed/Approved Loss Factor	1.0945

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 76.23	1	$ 76.23	$ 76.23	1	$ 76.23	$ -	0.00%
Distribution Volumetric Rate	$ 0.0096	2000	$ 19.20	$ 0.0047	2000	$ 9.40	$ (9.80)	-51.04%
Fixed Rate Riders	$ 1.39	1	$ 1.39	$ -	1	$ -	$ (1.39)	-100.00%
Volumetric Rate Riders	$ -	2000	$ -	$ 0.0006	2000	$ 1.20	$ 1.20	
Sub-Total A (excluding pass through)			$ 96.82			$ 86.83	**$ (9.99)**	**-10.32%**
Line Losses on Cost of Power	$ 0.1130	156	$ 17.58	$ 0.1130	189	$ 21.36	$ 3.77	21.47%
Total Deferral/Variance Account Rate Riders	$ 0.0203	2,000	$ 40.60	-$ 0.0005	2,000	$ (1.00)	$ (41.60)	-102.46%
GA Rate Riders				$ 0.0029	2,000	$ 5.80	$ 5.80	
Low Voltage Service Charge	$ -	2,000	$ -		2,000	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ 0.7900	1	$ 0.79	$ 0.7900	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 155.79**			**$ 113.78**	**$ (42.02)**	**-26.97%**
RTSR - Network	$ 0.0041	2,156	$ 8.84	$ 0.0057	2,189	$ 12.48	$ 3.64	41.18%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0030	2,156	$ 6.47	$ 0.0034	2,189	$ 7.44	$ 0.98	15.09%
Sub-Total C - Delivery (including Sub-Total B)			**$ 171.10**			**$ 133.70**	**$ (37.40)**	**-21.86%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	2,156	$ 7.76	$ 0.0036	2,189	$ 7.88	$ 0.12	1.55%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	2,156	$ 2.80	$ 0.0021	2,189	$ 4.60	$ 1.79	64.04%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	$ 0.0070	2,000	$ 14.00	$ 0.0070	2,000	$ 14.00	$ -	0.00%
Ontario Electricity Support Program (OESP)	$ 0.0011	2,189	$ 2.41	$ -	2,189	$ -	$ (2.41)	-100.00%
Non-RPP Retailer Avg. Price	$ 0.1130	2,000	$ 226.00	$ 0.1130	2,000	$ 226.00	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 424.07**			**$ 386.17**	**$ (37.89)**	**-8.94%**
HST	13%		$ 55.13	13%		$ 50.20	$ (4.93)	-8.94%
Total Bill on Non-RPP Avg. Price			**$ 479.20**			**$ 436.38**	**$ (42.82)**	**-8.94%**

Customer Class:	**GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**55,750** kWh
Demand	**107** kW
Current Loss Factor	**1.0778**
Proposed/Approved Loss Factor	**1.0945**

	Current OEB-Approved			**Proposed**			**Impact**	
	Rate ($)	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	**$ 563.69**	1	$ 563.69	**$ 563.69**	1	$ 563.69	$ -	0.00%
Distribution Volumetric Rate	**$ 2.2329**	107	$ 238.92	**$ 3.7468**	107	$ 400.91	$ 161.99	67.80%
Fixed Rate Riders	**$ 3.71**	1	$ 3.71	**$ -**	1	$ -	$ (3.71)	-100.00%
Volumetric Rate Riders	**$ -**	107	$ -	**-$ 0.0308**	107	$ (3.30)	$ (3.30)	
Sub-Total A (excluding pass through)			$ 806.32			$ 961.30	**$ 154.98**	**19.22%**
Line Losses on Cost of Power	**$ -**	-	$ -	**$ -**	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	**$ 7.1905**	107	$ 769.38	**-$ 0.5856**	107	$ (62.66)	$ (832.04)	-108.14%
GA Rate Riders				**$ 0.0029**	55,750	$ 161.68	$ 161.68	
Low Voltage Service Charge	**$ -**	107	$ -		107	$ -	$ -	
Smart Meter Entity Charge (if applicable)	**$ -**	1	$ -	**$ -**	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,575.70**			**$ 1,060.32**	**$ (515.39)**	**-32.71%**
RTSR - Network	**$ 1.6599**	107	$ 177.61	**$ 2.3017**	107	$ 246.28	$ 68.67	38.66%
RTSR - Connection and/or Line and Transformation Connection	**$ 1.1975**	107	$ 128.13	**$ 1.3767**	107	$ 147.31	$ 19.17	14.96%
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,881.45**			**$ 1,453.91**	**$ (427.54)**	**-22.72%**
Wholesale Market Service Charge (WMSC)	**$ 0.0036**	60,087	$ 216.31	**$ 0.0036**	61,018	$ 219.67	$ 3.35	1.55%
Rural and Remote Rate Protection (RRRP)	**$ 0.0013**	60,087	$ 78.11	**$ 0.0021**	61,018	$ 128.14	$ 50.03	64.04%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	**$ 0.0070**	55,750	$ 390.25	**$ 0.0070**	55,750	$ 390.25	$ -	0.00%
Ontario Electricity Support Program (OESP)	**$ 0.0011**	61,018	$ 67.12	**$ -**	61,018	$ -	$ (67.12)	-100.00%
Average IESO Wholesale Market Price	**$ 0.1130**	60,087	$ 6,789.87	**$ 0.1130**	61,018	$ 6,895.08	$ 105.21	1.55%
Total Bill on Average IESO Wholesale Market Price			**$ 9,423.11**			**$ 9,087.04**	**$ (336.08)**	**-3.57%**
HST	13%		$ 1,225.00	13%		$ 1,181.31	$ (43.69)	-3.57%
Total Bill on Average IESO Wholesale Market Price			**$ 10,648.12**			**$ 10,268.35**	**$ (379.77)**	**-3.57%**

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	63,090 kWh
Demand	153 kW
Current Loss Factor	1.0778
Proposed/Approved Loss Factor	1.0945

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 563.69	1	$ 563.69	$ 563.69	1	$ 563.69	$ -	0.00%
Distribution Volumetric Rate	$ 2.2329	153	$ 341.63	$ 3.7468	153	$ 573.26	$ 231.63	67.80%
Fixed Rate Riders	$ 3.71	1	$ 3.71	$ -	1	$ -	$ (3.71)	-100.00%
Volumetric Rate Riders	$ -	153	$ -	-$ 0.0308	153	$ (4.71)	$ (4.71)	
Sub-Total A (excluding pass through)			$ 909.03			$ 1,132.24	**$ 223.20**	**24.55%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 7.1905	153	$ 1,100.15	-$ 0.5856	153	$ (89.60)	$ (1,189.74)	-108.14%
GA Rate Riders				$ 0.0029	63,090	$ 182.96	$ 182.96	
Low Voltage Service Charge	$ -	153	$ -		153	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 2,009.18**			**$ 1,225.60**	**$ (783.58)**	**-39.00%**
RTSR - Network	$ 1.6599	153	$ 253.96	$ 2.3017	153	$ 352.16	$ 98.20	38.66%
RTSR - Connection and/or Line and Transformation Connection	$ 1.1975	153	$ 183.22	$ 1.3767	153	$ 210.64	$ 27.42	14.96%
Sub-Total C - Delivery (including Sub-Total B)			**$ 2,446.36**			**$ 1,788.40**	**$ (657.97)**	**-26.90%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	67,998	$ 244.79	$ 0.0036	69,052	$ 248.59	$ 3.79	1.55%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	67,998	$ 88.40	$ 0.0021	69,052	$ 145.01	$ 56.61	64.04%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	$ 0.0070	63,090	$ 441.63	$ 0.0070	63,090	$ 441.63	$ -	0.00%
Ontario Electricity Support Program (OESP)	$ 0.0011	69,052	$ 75.96	$ -	69,052	$ -	$ (75.96)	-100.00%
Non-RPP Retailer Avg. Price	$ 0.1130	67,998	$ 7,683.82	$ 0.1130	69,052	$ 7,802.88	$ 119.06	1.55%
Total Bill on Non-RPP Avg. Price			**$ 10,980.96**			**$ 10,426.50**	**$ (554.46)**	**-5.05%**
HST	13%		$ 1,427.52	13%		$ 1,355.45	$ (72.08)	-5.05%
Total Bill on Non-RPP Avg. Price			**$ 12,408.49**			**$ 11,781.95**	**$ (626.54)**	**-5.05%**

Customer Class:	**GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**493,900** kWh
Demand	**1,304** kW
Current Loss Factor	**1.0778**
Proposed/Approved Loss Factor	**1.0945**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 563.69	1	$ 563.69	$ 563.69	1	$ 563.69	$ -	0.00%
Distribution Volumetric Rate	$ 2.2329	1304	$ 2,911.70	$ 3.7468	1304	$ 4,885.83	$ 1,974.13	67.80%
Fixed Rate Riders	$ 3.71	1	$ 3.71	$ -	1	$ -	$ (3.71)	-100.00%
Volumetric Rate Riders	$ -	1304	$ -	-$ 0.0308	1304	$ (40.16)	$ (40.16)	
Sub-Total A (excluding pass through)			$ 3,479.10			$ 5,409.35	**$ 1,930.25**	**55.48%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 7.1905	1,304	$ 9,376.41	-$ 0.5856	1,304	$ (763.62)	$ (10,140.03)	-108.14%
GA Rate Riders		493900		$ 0.0029	493,900	$ 1,432.31	$ 1,432.31	
Low Voltage Service Charge	$ -	1,304	$ -		1,304	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 12,855.51**			**$ 6,078.04**	**$ (6,777.47)**	**-52.72%**
RTSR - Network	$ 1.7610	1,304	$ 2,296.34	$ 2.4419	1,304	$ 3,184.24	$ 887.89	38.67%
RTSR - Connection and/or Line and Transformation Connection	$ 1.3235	1,304	$ 1,725.84	$ 1.5216	1,304	$ 1,984.17	$ 258.32	14.97%
Sub-Total C - Delivery (including Sub-Total B)			**$ 16,877.70**			**$ 11,246.45**	**$ (5,631.26)**	**-33.37%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	532,325	$ 1,916.37	$ 0.0036	540,574	$ 1,946.06	$ 29.69	1.55%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	532,325	$ 692.02	$ 0.0021	540,574	$ 1,135.20	$ 443.18	64.04%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	$ 0.0070	493,900	$ 3,457.30	$ 0.0070	493,900	$ 3,457.30	$ -	0.00%
Ontario Electricity Support Program (OESP)	$ 0.0011	540,574	$ 594.63	$ -	540,574	$ -	$ (594.63)	-100.00%
Average IESO Wholesale Market Price	$ 0.1130	532,325	$ 60,152.77	$ 0.1130	540,574	$ 61,084.81	$ 932.04	1.55%
Total Bill on Average IESO Wholesale Market Price			**$ 83,690.80**			**$ 78,869.83**	**$ (4,820.97)**	**-5.76%**
HST	13%		$ 10,879.80	13%		$ 10,253.08	$ (626.73)	-5.76%
Total Bill on Average IESO Wholesale Market Price			**$ 94,570.60**			**$ 89,122.90**	**$ (5,447.70)**	**-5.76%**

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	43,319 kWh
Demand	119 kW
Current Loss Factor	1.0778
Proposed/Approved Loss Factor	1.0945

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 12.22	625	$ 7,637.50	$ 14.44	625	$ 9,025.00	$ 1,387.50	18.17%
Distribution Volumetric Rate	$ 15.0615	119.38	$ 1,798.04	$ 10.2167	119.38	$ 1,219.67	$ (578.37)	-32.17%
Fixed Rate Riders	$ -	625	$ -	$ 0.00	625	$ 1.81	$ 1.81	
Volumetric Rate Riders	$ -	119.38	$ -		119.38	$ -	$ -	
Sub-Total A (excluding pass through)			$ 9,435.54			$ 10,246.48	**$ 810.94**	**8.59%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 4.5978	119	$ 548.89	-$ 0.8015	119	$ (95.68)	$ (644.57)	-117.43%
GA Rate Riders			0	$ 0.0029	43,319	$ 125.63	$ 125.63	
Low Voltage Service Charge	$ -	119	$ -		119	$ -	$ -	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 9,984.43**			**$ 10,276.42**	**$ 292.00**	**2.92%**
RTSR - Network	$ 1.2519	119	$ 149.45	$ 1.7360	119	$ 207.24	$ 57.79	38.67%
RTSR - Connection and/or Line and Transformation Connection	$ 0.9256	119	$ 110.50	$ 1.0641	119	$ 127.03	$ 16.53	14.96%
Sub-Total C - Delivery (including Sub-Total B)			**$ 10,244.38**			**$ 10,610.70**	**$ 366.32**	**3.58%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	46,689	$ 168.08	$ 0.0036	47,413	$ 170.69	$ 2.60	1.55%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	46,689	$ 60.70	$ 0.0021	47,413	$ 99.57	$ 38.87	64.04%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	$ 0.0070	43,319	$ 303.23	$ 0.0070	43,319	$ 303.23	$ -	0.00%
Ontario Electricity Support Program (OESP)	$ 0.0011	47,413	$ 52.15	$ -	47,413	$ -	$ (52.15)	-100.00%
Average IESO Wholesale Market Price	$ 0.1130	46,689	$ 5,275.88	$ 0.1130	47,413	$ 5,357.63	$ 81.75	1.55%
Total Bill on Average IESO Wholesale Market Price			**$ 16,104.42**			**$ 16,541.81**	**$ 437.39**	**2.72%**
HST	13%		$ 2,093.57	13%		$ 2,150.44	$ 56.86	2.72%
Total Bill on Average IESO Wholesale Market Price			**$ 18,198.00**			**$ 18,692.25**	**$ 494.25**	**2.72%**

Attachment C – Revenue Requirement Workform

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Data Input [1]

		Initial Application		Adjustments		Interrogatory Responses		Adjustments	Per Board Decision
			(2)				(6)		
1	**Rate Base**								
	Gross Fixed Assets (average)	$6,694,681		$46,593	(10)	$ 6,741,274	(12)	($86,415)	$6,654,859
	Accumulated Depreciation (average)	($3,647,600)	(5)	$27,943	(11)	($3,619,657)	(13)	$417	($3,619,240)
	Allowance for Working Capital:								
	Controllable Expenses	$1,117,403		$ -		$ 1,117,403		$ -	$1,117,403
	Cost of Power	$3,857,454		($17,645)		$ 3,839,809		$371,108	$4,210,917
	Working Capital Rate (%)	7.50%	(9)			7.50%	(9)		7.50%
2	**Utility Income**								
	Operating Revenues:								
	Distribution Revenue at Current Rates	$1,272,766		$0		$1,272,766		$18,735	$1,291,501
	Distribution Revenue at Proposed Rates	$1,415,718		($10,079)		$1,405,639		($3,383)	$1,402,256
	Other Revenue:								
	Specific Service Charges	$5,885		$0		$5,885		$0	$5,885
	Late Payment Charges	$7,543		$0		$7,543		$0	$7,543
	Other Distribution Revenue	$4,875		$0		$4,875		$0	$4,875
	Other Income and Deductions	$84,467		($7,000)		$77,467		$0	$77,467
	Total Revenue Offsets	$102,770	(7)	($7,000)		$95,770		$0	$95,770
	Operating Expenses:								
	OM+A Expenses	$1,097,396				$ 1,097,396		$ -	$1,097,396
	Depreciation/Amortization	$197,470				$ 197,470		($833)	$196,637
	Property taxes	$20,007				$ 20,007		$ -	$20,007
	Other expenses								
3	**Taxes/PILs**								
	Taxable Income:								
	Adjustments required to arrive at taxable income	($56,401)	(3)			($56,401)			($52,310)
	Utility Income Taxes and Rates:								
	Income taxes (not grossed up)	$10,399				$9,943			$10,250
	Income taxes (grossed up)	$12,234				$11,698			$12,059
	Federal tax (%)	4.50%				4.50%			4.50%
	Provincial tax (%)	10.50%				10.50%			10.50%
	Income Tax Credits								
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%
	Prefered Shares Capitalization Ratio (%)								
		100.0%				100.0%			100.0%
	Cost of Capital								
	Long-term debt Cost Rate (%)	3.31%				2.54%			2.54%
	Short-term debt Cost Rate (%)	1.65%				1.76%			1.76%
	Common Equity Cost Rate (%)	9.19%				8.78%			8.78%
	Prefered Shares Cost Rate (%)								

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Rate Base and Working Capital

Rate Base

Line No.	Particulars		Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	[2]	$6,694,681	$46,593	$6,741,274	($86,415)	$6,654,859
2	Accumulated Depreciation (average)	[2]	($3,647,600)	$27,943	($3,619,657)	$417	($3,619,240)
3	Net Fixed Assets (average)	[2]	$3,047,081	$74,536	$3,121,617	($85,998)	$3,035,619
4	Allowance for Working Capital	[1]	$373,114	($1,323)	$371,791	$27,833	$399,624
5	**Total Rate Base**		$3,420,195	$73,213	$3,493,408	($58,165)	$3,435,243

(1) Allowance for Working Capital - Derivation

Line No.	Particulars		Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
6	Controllable Expenses		$1,117,403	$ -	$1,117,403	$ -	$1,117,403
7	Cost of Power		$3,857,454	($17,645)	$3,839,809	$371,108	$4,210,917
8	Working Capital Base		$4,974,857	($17,645)	$4,957,212	$371,108	$5,328,320
9	Working Capital Rate %	[1]	7.50%	0.00%	7.50%	0.00%	7.50%
10	Working Capital Allowance		$373,114	($1,323)	$371,791	$27,833	$399,624

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Utility Income

Line No.	Particulars		Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
	Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)		$1,415,718	($10,079)	$1,405,639	($3,383)	$1,402,256
2	Other Revenue	(1)	$102,770	($7,000)	$95,770	$ -	$95,770
3	Total Operating Revenues		$1,518,488	($17,079)	$1,501,409	($3,383)	$1,498,026
	Operating Expenses:						
4	OM+A Expenses		$1,097,396	$ -	$1,097,396	$ -	$1,097,396
5	Depreciation/Amortization		$197,470	$ -	$197,470	($833)	$196,637
6	Property taxes		$20,007	$ -	$20,007	$ -	$20,007
7	Capital taxes		$ -	$ -	$ -	$ -	$ -
8	Other expense		$ -	$ -		$ -	
9	Subtotal (lines 4 to 8)		$1,314,873	$ -	$1,314,873	($833)	$1,314,040
10	Deemed Interest Expense		$65,654	($13,504)	$52,150	($868)	$51,281
11	Total Expenses (lines 9 to 10)		$1,380,527	($13,504)	$1,367,023	($1,701)	$1,365,321
12	**Utility income before income taxes**		$137,961	($3,575)	$134,386	($1,682)	$132,705
13	Income taxes (grossed-up)		$12,234	($536)	$11,698	$361	$12,059
14	**Utility net income**		$125,727	($3,038)	$122,689	($2,043)	$120,646

Notes

Other Revenues / Revenue Offsets

Note	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
(1)	Specific Service Charges	$5,885	$ -	$5,885	$ -	$5,885
	Late Payment Charges	$7,543	$ -	$7,543	$ -	$7,543
	Other Distribution Revenue	$4,875	$ -	$4,875	$ -	$4,875
	Other Income and Deductions	$84,467	($7,000)	$77,467	$ -	$77,467
	Total Revenue Offsets	$102,770	($7,000)	$95,770	$ -	$95,770

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	$125,726	$122,688	$120,646
2	Adjustments required to arrive at taxable utility income	($56,401)	($56,401)	($52,310)
3	Taxable income	$69,325	$66,287	$68,336
	Calculation of Utility income Taxes			
4	Income taxes	$10,399	$9,943	$10,250
6	Total taxes	$10,399	$9,943	$10,250
7	Gross-up of Income Taxes	$1,835	$1,755	$1,809
8	Grossed-up Income Taxes	$12,234	$11,698	$12,059
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	$12,234	$11,698	$12,059
10	Other tax Credits	$ -	$ -	$ -
	Tax Rates			
11	Federal tax (%)	4.50%	4.50%	4.50%
12	Provincial tax (%)	10.50%	10.50%	10.50%
13	Total tax rate (%)	15.00%	15.00%	15.00%

Ontario Energy Board

Revenue Requirement Workforr (RRWF) for 2017 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$1,915,309	3.31%	$63,397
2	Short-term Debt	4.00%	$136,808	1.65%	$2,257
3	**Total Debt**	60.00%	$2,052,117	3.20%	$65,654
	Equity				
4	Common Equity	40.00%	$1,368,078	9.19%	$125,726
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$1,368,078	9.19%	$125,726
7	**Total**	100.00%	$3,420,195	5.60%	$191,380
		Interrogatory Responses			
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$1,956,308	2.54%	$49,690
2	Short-term Debt	4.00%	$139,736	1.76%	$2,459
3	**Total Debt**	60.00%	$2,096,045	2.49%	$52,150
	Equity				
4	Common Equity	40.00%	$1,397,363	8.78%	$122,688
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$1,397,363	8.78%	$122,688
7	**Total**	100.00%	$3,493,408	5.00%	$174,838
		Per Board Decision			
		(%)	($)	(%)	($)
	Debt				
8	Long-term Debt	56.00%	$1,923,736	2.54%	$48,863
9	Short-term Debt	4.00%	$137,410	1.76%	$2,418
10	**Total Debt**	60.00%	$2,061,146	2.49%	$51,281
	Equity				
11	Common Equity	40.00%	$1,374,097	8.78%	$120,646
12	Preferred Shares	0.00%	$ -	0.00%	$ -
13	**Total Equity**	40.00%	$1,374,097	8.78%	$120,646
14	**Total**	100.00%	$3,435,243	5.00%	$171,927

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 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		$142,951		$132,873		$110,755
2	Distribution Revenue	$1,272,766	$1,272,767	$1,272,766	$1,272,766	$1,291,501	$1,291,501
3	Other Operating Revenue Offsets - net	$102,770	$102,770	$95,770	$95,770	$95,770	$95,770
4	**Total Revenue**	$1,375,536	$1,518,488	$1,368,536	$1,501,409	$1,387,271	$1,498,026
5	Operating Expenses	$1,314,873	$1,314,873	$1,314,873	$1,314,873	$1,314,040	$1,314,040
6	Deemed Interest Expense	$65,654	$65,654	$52,150	$52,150	$51,281	$51,281
8	**Total Cost and Expenses**	$1,380,527	$1,380,527	$1,367,023	$1,367,023	$1,365,321	$1,365,321
9	**Utility Income Before Income Taxes**	($4,991)	$137,961	$1,513	$134,386	$21,950	$132,705
10	Tax Adjustments to Accounting Income per 2013 PILs model	($56,401)	($56,401)	($56,401)	($56,401)	($52,310)	($52,310)
11	**Taxable Income**	($61,392)	$81,560	($54,888)	$77,985	($30,360)	$80,395
12	Income Tax Rate	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
13	**Income Tax on Taxable Income**	($9,209)	$12,234	($8,233)	$11,698	($4,554)	$12,059
14	**Income Tax Credits**	$ -	$ -	$ -	$ -	$ -	$ -
15	**Utility Net Income**	$4,218	$125,727	$9,747	$122,689	$26,504	$120,646
16	**Utility Rate Base**	$3,420,195	$3,420,195	$3,493,408	$3,493,408	$3,435,243	$3,435,243
17	Deemed Equity Portion of Rate Base	$1,368,078	$1,368,078	$1,397,363	$1,397,363	$1,374,097	$1,374,097
18	Income/(Equity Portion of Rate Base)	0.31%	9.19%	0.70%	8.78%	1.93%	8.78%
19	Target Return - Equity on Rate Base	9.19%	9.19%	8.78%	8.78%	8.78%	8.78%
20	Deficiency/Sufficiency in Return on Equity	-8.88%	0.00%	-8.08%	0.00%	-6.85%	0.00%
21	Indicated Rate of Return	2.04%	5.60%	1.77%	5.00%	2.26%	5.00%
22	Requested Rate of Return on Rate Base	5.60%	5.60%	5.00%	5.00%	5.00%	5.00%
23	Deficiency/Sufficiency in Rate of Return	-3.55%	0.00%	-3.23%	0.00%	-2.74%	0.00%
24	Target Return on Equity	$125,726	$125,726	$122,688	$122,688	$120,646	$120,646
25	Revenue Deficiency/(Sufficiency)	$121,509	$0	$112,942	$0	$94,142	$0
26	**Gross Revenue Deficiency/(Sufficiency)**	$142,951 (1)		$132,873 (1)		$110,755 (1)	

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Revenue Requirement

Line No.	Particulars	Application		Interrogatory Responses		Per Board Decision	
1	OM&A Expenses	$1,097,396		$1,097,396		$1,097,396	
2	Amortization/Depreciation	$197,470		$197,470		$196,637	
3	Property Taxes	$20,007		$20,007		$20,007	
5	Income Taxes (Grossed up)	$12,234		$11,698		$12,059	
6	Other Expenses	$ -					
7	Return						
	Deemed Interest Expense	$65,654		$52,150		$51,281	
	Return on Deemed Equity	$125,726		$122,688		$120,646	
8	**Service Revenue Requirement (before Revenues)**	$1,518,488		$1,501,409		$1,498,026	
9	Revenue Offsets	$102,770		$95,770		$95,770	
10	**Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)**	$1,415,718		$1,405,639		$1,402,256	
11	Distribution revenue	$1,415,718		$1,405,639		$1,402,256	
12	Other revenue	$102,770		$95,770		$95,770	
13	**Total revenue**	$1,518,488		$1,501,409		$1,498,026	
14	**Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)**	$0	(1)	$0	(1)	$0	(1)

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Interrogatory Responses	Δ% (2)	Per Board Decision	Δ% (2)
Service Revenue Requirement	$1,518,488	$1,501,409	($0)	$1,498,026	($1)
Grossed-Up Revenue Deficiency/(Sufficiency)	$142,951	$132,873	($0)	$110,755	($1)
Base Revenue Requirement (to be recovered from Distribution Rates)	$1,415,718	$1,405,639	($0)	$1,402,256	($1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	$142,952	$132,873	($0)	$110,755	($1)

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in **Appendix 2-I** should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in **Appendix 2-IB** and in Exhibit 3 of the application.

Appendix 2-IB is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth andf trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process: Per Board Decision

	Customer Class	**Initial Application**			**Interrogatory Responses**			**Per Board Decision**		
	Input the name of each customer class.	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA** (1) Annual	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA** (1) Annual	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA** (1) Annual
1	Residential	1,389	9,687,147		1,389	9,687,147		1,389	9,682,147	
2	General Service Less Than 50 kW	228	5,139,223		228	5,139,223		228	5,119,281	
3	General Service 50 to 4,999 kW	17	12,043,461	34,102	17	12,043,461	34,102	17	15,044,561	42,599
4	Street Lighting	625	461,749	1,430	625	461,749	1,430	625	461,749	1,430
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Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Cost Allocation and Rate Design

This spreadsheet replaces **Appendix 2-P** and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process: ***Per Board Decision***

A) Allocated Costs

	Name of Customer Class [3] From Sheet 10. Load Forecast	Costs Allocated from Previous Study [1]	%	Allocated Class Revenue Requirement [1] (7A)	%
1	Residential	$ 746,244	60.53%	$ 849,769	56.73%
2	General Service Less Than 50 kW	$ 287,448	23.32%	$ 205,161	13.70%
3	General Service 50 to 4,999 kW	$ 115,030	9.33%	$ 332,027	22.16%
4	Street Lighting	$ 84,093	6.82%	$ 111,070	7.41%
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	Total	$ 1,232,815	100.00%	**$ 1,498,027**	100.00%
			Service Revenue Requirement (from Sheet 9)	**$ 1,498,025.83**	

B) Calculated Class Revenues

	Name of Customer Class	Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1	Residential	$ 716,577	$ 778,028.32	$ 778,100.00	$ 54,280
2	General Service Less Than 50 kW	$ 257,710	$ 279,810.81	$ 232,745.00	$ 13,454
3	General Service 50 to 4,999 kW	$ 204,021	$ 221,517.50	$ 268,510.96	$ 17,650
4	Street Lighting	$ 113,192	$ 122,899.33	$ 122,900.00	$ 10,386
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20					
	Total	$ 1,291,501	$ 1,402,256	$ 1,402,256	$ 95,770

C) Rebalancing Revenue-to-Cost Ratios

	Name of Customer Class	Previously Approved Ratios Most Recent Year: 2012 %	Status Quo Ratios (7C + 7E) / (7A) %	Proposed Ratios (7D + 7E) / (7A) %	Policy Range %
1	Residential	97.30%	97.95%	97.95%	85 - 115
2	General Service Less Than 50 kW	120.00%	142.94%	120.00%	80 - 120
3	General Service 50 to 4,999 kW	90.60%	72.03%	86.19%	80 - 120
4	Street Lighting	90.60%	120.00%	120.00%	80 - 120
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Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

New Rate Design Policy For Residential Customers

Please complete the following tables.

A Data Inputs (from Sheet 10. Load Forecast)

Test Year Billing Determinants for Residential Class	
Customers	1,389
kWh	9,682,147

Proposed Residential Class Specific Revenue Requirement[1]	$ 778,100.00

Residential Base Rates on Current Tariff	
Monthly Fixed Charge ($)	$ 36.95
Distribution Volumetric Rate ($/kWh)	$ 0.0104

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	36.95	1,389	$ 615,882.60	85.95%
Variable	0.0104	9,682,147	$ 100,694.33	14.05%
TOTAL	-	-	$ 716,576.93	-

C Calculating Test Year Base Rates

Number of Remaining 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	$ 668,760.37	40.12	$ 668,720.16
Variable	$ 109,339.63	0.0113	$ 109,408.26
TOTAL	$ 778,100.00	-	$ 778,128.42

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	90.63%	$ 705,206.91	$ 42.31	$ 705,223.08
Variable	9.37%	$ 72,893.09	$ 0.0075	$ 72,616.10
TOTAL	-	$ 778,100.00	-	$ 777,839.18

Checks[3]	
Change in Fixed Rate	$ 2.19
Difference Between Revenues @ Proposed Rates and Class Specific	($260.82)
	-0.03%

Stage in Process:	*Per Board Decision*

Customer and Load Forecast — From sheet 10. Load Forecast

Class Allocated Revenues — From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design

Fixed / Variable Splits [2] — Percentage to be entered as a fraction between 0 and 1

	Customer Class	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable	Transformer Ownership Allowance [1] ($)
1	Residential	kWh	1,389	9,682,147	-	$ 778,100	$ 705,207	$ 72,893	90.63%	9.37%	
2	General Service Less Than 50 kW	kWh	228	5,119,281	-	$ 232,745	$ 208,563	$ 24,182	89.61%	10.39%	
3	General Service 50 to 4,999 kW	kW	17	15,044,561	42,599	$ 268,511	$ 114,993	$ 153,518	42.83%	57.17%	$ 6,092
4	Street Lighting	kW	625	461,749	1,430	$ 122,900	$ 108,287	$ 14,613	88.11%	11.89%	
5			-	-	-						
6			-	-	-						
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13			-	-	-						
14			-	-	-						
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16			-	-	-						
17			-	-	-						
18			-	-	-						
19			-	-	-						
20			-	-	-						

Total Transformer Ownership Allowance $ 6,092

Distribution Rates					Revenue Reconciliation		
Monthly Service Charge		**Volumetric Rate**					
Rate	**No. of decimals**	**Rate**		**No. of decimals**	**MSC Revenues**	**Volumetric revenues**	**Distribution Revenues less Transformer Ownership Allowance**
$42.31	2	$0.0075	/kWh	4	$ 705,223.08	$ 72,616.1025	$ 777,839.18
$76.23		$0.0047	/kWh		$ 208,565.28	$ 24,060.6207	$ 232,625.90
$563.69		$3.7468	/kW		$ 114,992.76	$ 159,611.4694	$ 268,512.23
$14.44		$10.2167	/kW		$ 108,300.00	$ 14,612.8438	$ 122,912.84
					$ -	$ -	$ -
					$ -	$ -	$ -
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					$ -	$ -	$

Total Distribution Revenues	$ 1,401,890.15
Rates recover revenue requirement — **Base Revenue Requirement**	$ 1,402,255.83
Difference	$ (365.68)
% Difference	-0.026%

Attachment D – 2016 and 2017 Fixed Asset Continuity Schedule

Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year 2016 <u>Unaudited</u>

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	$ 42,959			$ 42,959	-$ 32,337	-$ 6,480		-$ 38,817	$ 4,142
CEC	1612	Land Rights (Formally known as Account 1906)	$ -			$ -	$ -			$ -	$ -
N/A	1805	Land	$ -			$ -	$ -			$ -	$ -
47	1808	Buildings	$ -			$ -	$ -			$ -	$ -
13	1810	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -			$ -	$ -			$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 502,785	$ 13,805	-$ 7,322	$ 509,268	-$ 383,190	-$ 12,553	$ 6,006	-$ 389,736	$ 119,531
47	1825	Storage Battery Equipment	$ -			$ -	$ -			$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 2,844,263	$ 343,054	-$ 43,480	$ 3,143,837	-$ 1,391,668	-$ 73,134	$ 25,012	-$ 1,439,790	$ 1,704,047
47	1835	Overhead Conductors & Devices	$ -			$ -	$ -			$ -	$ -
47	1840	Underground Conduit	$ -			$ -	$ -			$ -	$ -
47	1845	Underground Conductors & Devices	$ -			$ -	$ -			$ -	$ -
47	1850	Line Transformers	$ 460,475		-$ 13,833	$ 446,642	-$ 336,664	-$ 5,635	$ 13,494	-$ 328,805	$ 117,836
47	1855	Services (Overhead & Underground)	$ -			$ -	$ -			$ -	$ -
47	1860	Meters	$ 177,518		-$ 8,986	$ 168,532	-$ 71,672	-$ 6,893		-$ 78,565	$ 89,967
47	1860	Meters (Smart Meters)	$ 476,884			$ 476,884	-$ 153,660	-$ 36,680	$ 3,235	-$ 187,105	$ 289,779
N/A	1905	Land	$ 15,588			$ 15,588	$ -			$ -	$ 15,588
47	1908	Buildings & Fixtures	$ 683,677			$ 683,677	-$ 386,053	-$ 11,197		-$ 397,250	$ 286,427
13	1910	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 40,034			$ 40,034	-$ 35,956			-$ 35,956	$ 4,078
8	1915	Office Furniture & Equipment (5 years)	$ 22,685			$ 22,685	-$ 20,664	-$ 2,269		-$ 22,933	-$ 248
10	1920	Computer Equipment - Hardware	$ -	$ 1,435		$ 1,435	$ -			$ -	$ 1,435
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 90			$ 90	-$ 90			-$ 90	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 28,436			$ 28,436	-$ 14,083	-$ 4,926		-$ 19,009	$ 9,427
10	1930	Transportation Equipment	$ 754,182			$ 754,182	-$ 536,909	-$ 24,365		-$ 561,274	$ 192,908
8	1935	Stores Equipment	$ -			$ -	$ -			$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 123,069	$ 3,349		$ 126,418	-$ 87,076	-$ 5,722		-$ 92,798	$ 33,620
8	1945	Measurement & Testing Equipment	$ -			$ -	$ -			$ -	$ -
8	1950	Power Operated Equipment	$ -			$ -	$ -			$ -	$ -
8	1955	Communications Equipment	$ -			$ -	$ -			$ -	$ -
8	1955	Communication Equipment (Smart Meters)	$ -			$ -	$ -			$ -	$ -
8	1960	Miscellaneous Equipment	$ -			$ -	$ -			$ -	$ -
47	1970	Load Management Controls Customer Premises	$ -			$ -	$ -			$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -			$ -	$ -			$ -	$ -
47	1980	System Supervisor Equipment	$ -			$ -	$ -			$ -	$ -
47	1985	Miscellaneous Fixed Assets	$ -			$ -	$ -			$ -	$ -
47	1990	Other Tangible Property	$ -			$ -	$ -			$ -	$ -
47	1995	Contributions & Grants	$ -			$ -	$ -			$ -	$ -
47	2440	Deferred Revenue[5]	-$ 20,123			-$ 20,123	$ 457	$ 457		$ 914	-$ 19,209
			$ -			$ -				$ -	$ -
		Sub-Total	**$ 6,152,522**	**$ 361,642**	**-$ 73,621**	**$ 6,440,543**	**-$ 3,449,565**	**-$ 189,397**	**$ 47,748**	**-$ 3,591,214**	**$ 2,849,329**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 6,152,522**	**$ 361,642**	**-$ 73,621**	**$ 6,440,543**	**-$ 3,449,565**	**-$ 189,397**	**$ 47,748**	**-$ 3,591,214**	**$ 2,849,329**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable [6]									
		Total						-$ 189,397			

Fixed Asset Continuity Schedule [1]

Accounting Standard	MIFRS
Year	**2017**

			Cost				Accumulated Depreciation				
CCA Class [2]	**OEB Account [3]**	**Description [3]**	**Opening Balance**	**Additions [4]**	**Disposals [6]**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals [6]**	**Closing Balance**	**Net Book Value**
12	1611	Computer Software (Formally known as Account 1925)	$ 42,959			$ 42,959	-$ 38,817	-$ 3,439		-$ 42,256	$ 703
CEC	1612	Land Rights (Formally known as Account 1906)	$ -			$ -	$ -			$ -	$ -
N/A	1805	Land	$ -			$ -	$ -			$ -	$ -
47	1808	Buildings	$ -			$ -	$ -			$ -	$ -
13	1810	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -			$ -	$ -			$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 509,268	$ 21,200		$ 530,468	-$ 389,736	-$ 12,716		-$ 402,452	$ 128,015
47	1825	Storage Battery Equipment	$ -			$ -	$ -			$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 3,143,837	$ 232,540	-$ 10,171	$ 3,366,206	-$ 1,439,790	-$ 72,920	$ 8,000	-$ 1,504,710	$ 1,861,496
47	1835	Overhead Conductors & Devices	$ -			$ -	$ -			$ -	$ -
47	1840	Underground Conduit	$ -			$ -	$ -			$ -	$ -
47	1845	Underground Conductors & Devices	$ -			$ -	$ -			$ -	$ -
47	1850	Line Transformers	$ 446,642	$ 8,000		$ 454,642	-$ 328,805	-$ 5,888		-$ 334,694	$ 119,948
47	1855	Services (Overhead & Underground)	$ -			$ -	$ -			$ -	$ -
47	1860	Meters	$ 168,532			$ 168,532	-$ 78,565	-$ 5,994		-$ 84,559	$ 83,973
47	1860	Meters (Smart Meters)	$ 476,884	$ 10,000	-$ 7,269	$ 479,615	-$ 187,105	-$ 37,561	$ 2,440	-$ 222,225	$ 257,390
N/A	1905	Land	$ 15,588			$ 15,588	$ -			$ -	$ 15,588
47	1908	Buildings & Fixtures	$ 683,677			$ 683,677	-$ 397,250	-$ 11,197		-$ 408,447	$ 275,230
13	1910	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
8	1915	Office Furniture & Equipment (10 years)	$ 40,034			$ 40,034	-$ 35,956			-$ 35,956	$ 4,078
8	1915	Office Furniture & Equipment (5 years)	$ 22,685			$ 22,685	-$ 22,933	-$ 1,969		-$ 24,902	-$ 2,217
10	1920	Computer Equipment - Hardware	$ 1,435			$ 1,435	$ -			$ -	$ 1,435
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 90			$ 90	-$ 90			-$ 90	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 28,436			$ 28,436	-$ 19,009	-$ 4,773		-$ 23,782	$ 4,654
10	1930	Transportation Equipment	$ 754,182	$ 300,000	-$ 129,668	$ 924,514	-$ 561,274	-$ 34,365	$ 129,688	-$ 465,951	$ 458,563
8	1935	Stores Equipment	$ -			$ -	$ -			$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 126,418	$ 4,000		$ 130,418	-$ 92,798	-$ 5,815		-$ 98,613	$ 31,805
8	1945	Measurement & Testing Equipment	$ -			$ -	$ -			$ -	$ -
8	1950	Power Operated Equipment	$ -			$ -	$ -			$ -	$ -
8	1955	Communications Equipment	$ -			$ -	$ -			$ -	$ -
8	1955	Communication Equipment (Smart Meters)	$ -			$ -	$ -			$ -	$ -
8	1960	Miscellaneous Equipment	$ -			$ -	$ -			$ -	$ -
47	1970	Load Management Controls Customer Premises	$ -			$ -	$ -			$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -			$ -	$ -			$ -	$ -
47	1980	System Supervisor Equipment	$ -			$ -	$ -			$ -	$ -
47	1985	Miscellaneous Fixed Assets	$ -			$ -	$ -			$ -	$ -
47	1990	Other Tangible Property	$ -			$ -	$ -			$ -	$ -
47	1995	Contributions & Grants	$ -			$ -	$ -			$ -	$ -
47	2440	Deferred Revenue[5]	-$ 20,123			-$ 20,123	$ 914	$ 457		$ 1,371	-$ 18,752
						$ -				$ -	$ -
		Sub-Total	**$ 6,440,543**	**$ 575,740**	**-$ 147,108**	**$ 6,869,175**	**-$ 3,591,214**	**-$ 196,180**	**$ 140,128**	**-$ 3,647,266**	**$ 3,221,909**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 6,440,543**	**$ 575,740**	**-$ 147,108**	**$ 6,869,175**	**-$ 3,591,214**	**-$ 196,180**	**$ 140,128**	**-$ 3,647,266**	**$ 3,221,909**