

Utility Name Niagara-on-the-Lake Hydro Inc. Assigned EB Number EB-2018-0056 Name and Title Jeff Klasen, VP Finance Phone Number 905-468-4235 ext 380 Email Address jklassen@notlhydro.com Last COS Re-based Year 2014

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

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

Instructions

Purpose

Version 1.10

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

Tab S Summary is a summary of the amounts to be transferred to the Data Input Sheet of the Revenue Requirement

Tab S1 Integrity Checks must be completed after the completion of the PILS calculation in this workbook.

Methodology
To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs H1 to H13.
- 2) input the balances for the Bridge Year and the Test Year. Inputs should include:
- non-deductible expenses (Schedule 1 B1 and T1)
- loss carryforward (Schedule 4 B4 and T4)
- capital cost allowance (Schedule 8 B8 and T8)
- non-deductible reserves (Schedule 13 B13 and T13)
- 3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab To is

Other Notes

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Tabs H0 to H13 relate to the Historical Year.
Tabs B0 to B13 relate to the Bridge Year.
Tabs T0 to T13 relate to the Test Year.
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The amounts on tabs H0 to H13 should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

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

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



1. Info

S. Summary

A. Data Input Sheet

B. Tax Rates & Exemptions

Historical Year H0 - PILs, Tax Provision Historical Year

H1 - Adj. Taxable Income Historical Year

H4 - Schedule 4 Loss Carry Forward Historical Year

H8 - Schedule 8 Historical

H13 - Schedule 13 Tax Reserves Historical

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

B1 - Adj. Taxable Income Bridge Year

B4 - Schedule 4 Loss Carry Forward Bridge Year

B8 - Schedule 8 CCA Bridge Year

B13 - Schedule 13 Tax Reserves Bridge Year

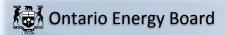
Test Year To PILs, Tax Provision Test Year

T1 Taxable Income Test Year

T4 Schedule 4 Loss Carry Forward Test Year

T8 Schedule 8 CCA Test Year

T13 Schedule 13 Reserve Test Year



No inputs required on this worksheet.

Inputs on Service Revenue Requirement Worksheet

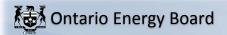
The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

Item	Working Paper Reference	
nem -	Rotoronoo	
Adjustments required to arrive at taxable income	as below	-800,512
Test Year - Payments in Lieu of Taxes (PILs)	<u>T0</u>	80,723
Test Year - Grossed-up PILs	<u>T0</u>	109,828
Effective Federal Tax Rate	<u>T0</u>	15.0%
Effective Ontario Tax Rate	<u>T0</u>	11.5%
Calculation of Adjustments required to arrive at Taxable Income		
Regulatory Income (before income taxes)	<u>T1</u>	1,105,128
Taxable Income	<u>T1</u>	304,617
Difference	calculated	-800,512 as above

rity Checks

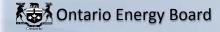
applicant must ensure the following integrity checks have been completed and confirm this is the case in the table below, or provide an explanation if this is not the case:

	Utility Confirmation	
ltem	(Y/N)	Notes
The depreciation and amortization added back in the application's PILs model agree with the numbers disclosed in the rate base section of the		
1 application	Υ	
2 The capital additions and deductions in the UCC/ CCA Schedule 8 agree with the rate base section for historical, bridge and test years	Υ	
Schedule 8 of the most recent federal T2 tax return filed with the application has a closing December 31 historical year UCC that agrees with the		
opening (January 1) bridge year UCC. If the amounts do not agree, then the applicant must provide a reconciliation with explanations.		
3 Distributors must segregate non- distribution tax amounts on Schedule 8.	Υ	
The CCA deductions in the application's PILs tax model for historical, bridge and test years (as applicable) agree with the numbers in the UCC		
4 schedules for the same years filed in the application	Υ	
5 Loss carry-forwards, if any, from the tax returns (Schedule 4) agree with those disclosed in the application	Υ	
6 A discussion is included in the application as to when the loss carry-forwards, if any, will be fully utilized	Υ	
7 CCA is maximized even if there are tax loss carry-forwards	Υ	
Accounting OPEB and pension amounts added back on Schedule 1 to reconcile accounting income to net income for tax purposes, must agree		
with the OM&A analysis for compensation. The amounts deducted must be reasonable when compared with the notes in the audited financial		
8 statements, FSCO reports, and the actuarial valuations.	Υ	
9 The income tax rate used to calculate the tax expense must be consistent with the utility's actual tax facts and evidence filed in the application.	Υ	



			Test Year	1	Bridge Year	
Rate Base		s	\$ 30,698,011	\$	28,734,21	0
Return on Ratebase						
Deemed ShortTerm Debt %	4.00%	т	\$ 1,227,920		W = S * T	
Deemed Long Term Debt %	56.00%	U	\$ 17,190,886		X = S * U	
Deemed Equity %	40.00%	V	\$ 12,279,204		Y = S * V	
Short Term Interest Rate	2.29%	Z	\$ 28,119		AC = W * Z	
Long Term Interest	3.71%	AA	\$ 637,782		AD = X * AA	
Return on Equity (Regulatory Income)	9.00%	AB	\$ 1,105,128		AE = Y * AB	<u>T1</u>
Return on Rate Base			\$ 1,771,030		AF = AC + AD + A	4 <i>E</i>

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



Tax Rates Federal & Provincial As of June 29, 2018	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016	Effective January 1, 2017	Effective January 1, 2018	Effective January 1, 2019
Federal income tax General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
Federal & Ontario Small Business						
Federal small business threshold	500,000	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	10.50%	10.00%	9.00%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	3.50%	3.50%

Notes

- 1. The Ontario Energy Board's proxy for taxable capital is rate base.
- 2. Regarding the small business deduction, if applicable,
 - a. If taxable capital exceeds \$15 million, the small business rate will not be applicable.
 - b. If taxable capital is below \$10 million, the small business rate would be applicable.
 - c. If taxable capital is between \$10 million and \$15 million, the appropriate small business rate will be calculated.



PILs Tax Provision - Historical Year

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

Regulatory Taxable Income Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%) Federal tax rate (Maximum 15%) Combined tax rate (Maximum 26.5%) 11.50% B 15.00% C **Wires Only**

\$ 1,421,293 **A**

26.50% **D = B+C**

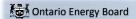
\$ 376,643 E = A * D \$ 2,000 F \$ - G \$ 2,000 H = F + G

\$ 374,643 I = E - H

Total Income Taxes

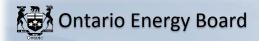
Investment Tax Credits
Miscellaneous Tax Credits
Total Tax Credits

Corporate PILs/Income Tax Provision for Historical Year



Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal	Non-Distribution	Historic
Income before PILs/Taxes	(A + 101 + 102)	1,644,113	Eliminations	Wires Only 1,644,113
Additions: Interest and penalties on taxes	103	0		0
Amortization of tangible assets	104	1,103,773		1,103,773
Amortization of intangible assets Recapture of capital cost allowance from Schedule 8	106 107	0		0
Gain on sale of eligible capital property from Schedule 10	108	0		0
Income or loss for tax purposes- joint ventures or partnerships Loss in equity of subsidiaries and affiliates	109 110	0		0
Loss on disposal of assets	111	23,657		23,657
Charitable donations Taxable Capital Gains	112 113	0		0
Political Donations	114	0		0
Deferred and prepaid expenses Scientific research expenditures deducted on financial statements	116 118	0		0
Capitalized interest	119	0		0
Non-deductible club dues and fees	120 121	1,789		0 1,789
Non-deductible meals and entertainment expense Non-deductible automobile expenses	122	0		1,789
Non-deductible life insurance premiums	123 124	0		0
Non-deductible company pension plans Tax reserves deducted in prior year	125	0		0
Reserves from financial statements- balance at end of year	126 127	574,218 0		574,218
Soft costs on construction and renovation of buildings Book loss on joint ventures or partnerships	205	0		0
Capital items expensed	206	0		0
Debt issue expense Development expenses claimed in current year	208 212	0		0
Financing fees deducted in books	216	0		0
Gain on settlement of debt Non-deductible advertising	220 226	0		0
Non-deductible interest	227	0		0
Non-deductible legal and accounting fees Recapture of SR&ED expenditures	228 231	0		0
Share issue expense	235	0		0
Write down of capital property	236	0		0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	0		0
Other Additions				
Interest Expensed on Capital Leases Realized Income from Deferred Credit Accounts	290 291	0		0
Pensions	292	0		0
Non-deductible penalties	293 294	0		0
	295	0		0
ARO Accretion expense Capital Contributions Received (ITA 12(1)(x))		319,954		0 319,954
Lease Inducements Received (ITA 12(1)(x))		0.0,00		0
Deferred Revenue (ITA 12(1)(a)) Prior Year Investment Tax Credits received				0
Inducement under 12(1)(x) ITA (apprentice tax credit)		9,973		9,973
Customer Deposits 12(1)(a)		377,590		377,590 769,773
Regulatory Adjustment		769,773		709,773
				0
				0
				0
				0
Total Additions		3,180,727	0	3,180,727
Deductions:				
Gain on disposal of assets per financial statements	401	0		0
Dividends not taxable under section 83 Capital cost allowance from Schedule 8	402 403	1,806,061		1,806,061
Terminal loss from Schedule 8	404	0		0
Allowable business investment loss	406 409	0		0
Deferred and prepaid expenses Scientific research expenses claimed in year	411	0		0
Tax reserves claimed in current year	413	0		0
Reserves from financial statements - balance at beginning of year Contributions to deferred income plans	414 416	425,135		425,135
Book income of joint venture or partnership	305	0		0
Equity in income from subsidiary or affiliates Other deductions: (Please explain in detail the nature of the item)	306	0		0
Interest capitalized for accounting deducted for tax Capital Lease Payments	390 391	0		0
Non-taxable imputed interest income on deferral and variance accounts	392	0		0
	393 394	0		0
ARO Payments - Deductible for Tax when Paid	394			0
ITA 13(7.4) Election - Capital Contributions Received		212.251		0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds Deferred Revenue - ITA 20(1)(m) reserve		319,954		319,954 0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)				0
Unrealized gain on deriviatives (4340)		46,137		46,137
Customer deposits Amortization of deferred capital contributions		377,590 65,652		377,590 65,652
Adjustment for regulatory assets		0		0
Tax inlouded in regulatory balances		323,875 38,743		323,875 38,743
Tax on EFB		30,743		0
Total Deductions	-	3,403,147	0	3,403,147
Total DeductionS		3,403,147		3,403,147
Net Income for Tax Purposes		1,421,693	0	1,421,693
		,		
Charitable donations from Schedule 2 Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	311 320	400		400
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		1,421,293	0	1,421,293
		1,441,493	U	1,441,493



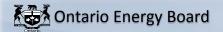
Schedule 7-1 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

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

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

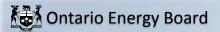
<u>B4</u>



Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non-Distribution Portion	UCC Regulated Historical Year	Workin Paper Referen
1	Distribution System - post 1987	\$ 8,183,473.00		\$ 8,183,473.00	<u>B8</u>
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ 70,865.00		\$ 70,865.00	B8
2	Distribution System - pre 1988	\$ 2,458,555.00		\$ 2,458,555.00	B8
8	General Office/Stores Equip	\$ 513,586.00		\$ 513,586.00	B8
10	Computer Hardware/ Vehicles	\$ 127,816.00		\$ 127,816.00	B8
10.1	Certain Automobiles	\$ -		\$ -	<u>B8</u>
12	Computer Software	\$ 64,476.00		\$ 64,476.00	B8
13 ₁	Lease # 1	\$ -		\$ -	B8 B8 B8 B8 B8 B8 B8 B8
13 2	Lease #2	\$ -		\$ -	<u>B8</u>
13 3	Lease # 3	\$ -		-	B8
13 4	Lease # 4	\$ -		\$ -	B8
14	Franchise	\$ -		-	B8 B8 B8 B8 B8 B8 B8 B8 B8 B8 B8 B8 B8 B
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 16,660.00		\$ 16,660.00	B8
42	Fibre Optic Cable	\$ -		\$ -	B8
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -		\$ -	B8
43.2	Certain Clean Energy Generation Equipment	\$ -		\$ -	B8
45	Computers & Systems Software acq'd post Mar 22/04	\$ 806.00		\$ 806.00	B8
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -		\$ -	B8
47	Distribution System - post February 2005	\$ 11,827,174.00		\$ 11,827,174.00	B8
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 72,179.00		\$ 72,179.00	B8
52	Computer Hardware and system software	\$ -		\$ -	<u>B8</u>
95	CWIP	\$ -		-	<u>B8</u>
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	\$ 7,349.00		\$ 7,349.00	<u>B8</u>
				-	B8
6	Fencing	\$ 2,167.00		\$ 2,167.00	
				-	
				-	
				-	
				-	
				-	
				-	
				C)
	SUB-TOTAL - UCC	23,345,106	0	23,345,106	6

¹ New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017.



B13 B13

B13 B13 B13

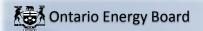
B13 B13 B13

B13 B13

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting p			
Reserve for doubtful accounts ss. 20(1)(I)	0		0
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
			0
Total	0	0	0
Financial Statement Reserves (not deductible	e for Tax Purposes)		
General Reserve for Inventory Obsolescence			0
(non-specific)			Ü
General reserve for bad debts	95,418		95,418
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits	478,800		478,800
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180			
Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not			0
Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
			0
			0
Total	574,218	0	574,218



PILS Tax Provision - Bridge Year

Regulatory Taxable Income

Tax Rate Effective Tax Rate Small Taxes Business Payable Rate (If Applicable) Ontario (Max 11.5%) 11.5% 11.5% \$ 34,505 11.5% В Federal (Max 15%) \$ 45,007 15.0% С 15.0% 15.0%

Combined effective tax rate (Max 26.5%)

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits
Total Tax Credits

Corporate PILs/Income Tax Provision for Bridge Year

Note:

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

Wires Only

Reference B1

\$ 300,044 **A**

26.50% D = B + C

\$ 79,512 E = A * D

\$ - F \$ - G \$ - H=F+

\$ 79,512 I = E - H



Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper	Total for
Land Company	(4 404 400)	Reference	Regulated Utility
Income before PILs/Taxes	(A + 101 + 102)		1,034,432
Additions:			
Interest and penalties on taxes	103 104		1 150 720
Amortization of tangible assets Amortization of intangible assets	106		1,158,738
Recapture of capital cost allowance from			
Schedule 8	107		(
Gain on sale of eligible capital property from Schedule 10	108		(
Income or loss for tax purposes- joint ventures or partnerships	109		(
Loss in equity of subsidiaries and affiliates	110		(
Loss on disposal of assets	111		(
Charitable donations	112		(
Taxable Capital Gains	113		
Political Donations Deferred and prepaid expenses	114 116		
Scientific research expenditures deducted on			
financial statements	118		(
Capitalized interest Non-deductible club dues and fees	119 120		
Non-deductible clab dues and rees Non-deductible meals and entertainment	121		1,78
expense			
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums Non-deductible company pension plans	123		
Tax reserves deducted in prior year	124 125	B13	
Reserves from financial statements- balance			
at end of year Soft costs on construction and renovation of	126	<u>B13</u>	601,74
buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
Other Additions Interest Expensed on Capital Leases	290	1	
Realized Income from Deferred Credit	291		
Accounts Pensions	292		
Non-deductible penalties	293		
Non doddonbio ponanio	294		
ARO Accretion expense	295		
Capital Contributions Received (ITA 12(1)(x))			1,983,94
Lease Inducements Received (ITA 12(1)(x))			2,00
Deferred Revenue (ITA 12(1)(a))		-	2,30
Prior Year Investment Tax Credits received			
Customer Deposits			377,59
Sustamer Deposits			311,39
		ı	



Adjusted Taxable Income - Bridge Year

		1	
Gain on disposal of assets per financial statements	401		0
Dividends not taxable under section 83	402		0
Capital cost allowance from Schedule 8	403	<u>B8</u>	1,834,965
Terminal loss from Schedule 8	404	Во	1,834,903
Allowable business investment loss	406		0
Deferred and prepaid expenses	409		0
Scientific research expenses claimed in year	411		0
Tax reserves claimed in current year	413	B13	0
Reserves from financial statements - balance at beginning of year	414	<u>B13</u>	574,218
Contributions to deferred income plans	416		0
Book income of joint venture or partnership	305		0
Equity in income from subsidiary or affiliates	306		0
Other deductions: (Please explain in detail the nature of the item)			
Interest capitalized for accounting deducted for tax	390		0
Capital Lease Payments	391		0
Non-taxable imputed interest income on deferral and variance accounts	392		0
	393		0
	394		0
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			1,983,945
ITA 13(7.4) Election - Apply Lease Inducement			
to cost of Leaseholds Deferred Revenue - ITA 20(1)(m) reserve			89,470
Principal portion of lease payments			69,470
Lease Inducement Book Amortization credit to			
income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Customer Deposits			377,590
Total Deductions		calculated	4,860,189
		1	
Net Income for Tax Purposes		calculated	300,044
Charitable donations from Schedule 2	311	+	
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	<u>B4</u>	0
Net-capital losses of preceding taxation years			
from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	<u>B4</u>	O
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	300,044



Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	0
Amount to be used in Bridge Year	<u>B1</u>	0
Loss Carry Forward Generated in Bridge Year (if any)	<u>B1</u>	0
Other Adjustments		0
Balance available for use post Bridge Year	calculated	0

 Net Capital Loss Carry Forward Deduction
 Total

 Actual Historical
 H4
 (6

 Amount to be used in Bridge Year
 (6

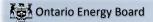
 Loss Carry Forward Generated in Bridge Year (if any)
 B1
 (7

 Other Adjustments
 (8

 Balance available for use post Bridge Year
 calculated
 (8

<u>T4</u>

T4



Schedule 8 CCA - Bridge Year

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CCA	UC	CC End of Bridge Year	Working Paper Reference
1	Distribution System - post 1987	<u>H8</u>	\$ 8,183,473.00	\$ -	\$ -	\$ 8,183,473	\$ -	\$ 8,183,473	4%	\$ 327,339	\$	7,856,134	<u>T8</u>
	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>H8</u>	\$ 70,865.00	\$ -	\$ -	\$ 70,865	\$ -	\$ 70,865	6%	\$ 4,252	\$	66,613	<u>T8</u>
	Distribution System - pre 1988	<u>H8</u>	\$ 2,458,555.00		\$ -	\$ 2,458,555	\$ -	\$ 2,458,555	6%	\$ 147,513	\$	2,311,042	<u>T8</u>
	General Office/Stores Equip	<u>H8</u>	\$ 513,586.00	\$ 52,975	\$ -	\$ 566,561	\$ 26,487	\$ 540,073	20%	\$ 108,015	\$	458,546	<u>T8</u>
	Computer Hardware/ Vehicles	<u>H8</u>	\$ 127,816.00	\$ 364,295	\$ -	\$ 492,111	\$ 182,147	\$ 309,963	30%	\$ 92,989	\$	399,122	<u>T8</u> <u>T8</u> <u>T8</u>
	Certain Automobiles	<u>H8</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	30%	\$ -	\$	-	<u>T8</u>
	Computer Software	<u>H8</u>	\$ 64,476.00	\$ 14,250	\$ -	\$ 78,726	\$ 7,125	\$ 71,601	100%	\$ 71,601	\$	7,125	<u>T8</u>
13 1	Lease # 1	<u>H8</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$	-	T8 T8 T8 T8
13 2	Lease #2	<u>H8</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$	-	<u>T8</u>
13 3	Lease # 3	<u>H8</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$	-	<u>T8</u>
13 4	Lease # 4	<u>H8</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$	-	<u>T8</u> <u>T8</u>
	Franchise	<u>H8</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$	-	<u>T8</u>
	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	<u>H8</u>	\$ 16,660.00	\$ -	\$ -	\$ 16,660	\$ -	\$ 16,660	8%	\$ 1,333	\$	15,327	<u>T8</u>
	Fibre Optic Cable	<u>H8</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12%	\$ -	\$	-	<u>T8</u>
	Certain Energy-Efficient Electrical Generating Equipment	<u>H8</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	30%	\$ -	\$	-	T8 T8 T8 T8 T8
43.2	Certain Clean Energy Generation Equipment	<u>H8</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50%	\$ -	\$	-	<u>T8</u>
45	Computers & Systems Software acq'd post Mar 22/04	<u>H8</u>	\$ 806.00	\$ -	\$ -	\$ 806	\$ -	\$ 806		\$ 363	\$	443	<u>T8</u>
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>H8</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	30%	\$ -	\$	-	<u>T8</u>
47	Distribution System - post February 2005	<u>H8</u>	\$ 11,827,174.00	\$ 2,270,816	\$ -	\$ 14,097,990		\$ 12,962,582	8%	\$ 1,037,007	\$	13,060,983	<u>T8</u>
50	Data Network Infrastructure Equipment - post Mar 2007	<u>H8</u>	\$ 72,179.00	\$ 15,000	\$ -	\$ 87,179	\$ 7,500	\$ 79,679		\$ 43,823	\$	43,356	<u>T8</u>
52	Computer Hardware and system software	<u>H8</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	\$	-	<u>T8</u> <u>T8</u>
95	CWIP	<u>H8</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	\$	-	<u>T8</u>
	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	<u>H8</u>	\$ 7,349.00		\$ -	\$ 7,349	\$ -	\$ 7,349	7%	\$ 514	\$	6,835	<u>T8</u> <u>T8</u>
14.1		<u>H8</u>				\$ -	\$ -	\$ -	5%	\$ -	\$	-	<u>T8</u>
6	Fencing		\$ 2,167.00			\$ 2,167	\$ -	\$ 2,167	10%	\$ 217	\$	1,950	j
						\$ -	\$ -	\$ -		\$ -	\$	-	1
						\$ -	\$ -	\$ -		\$ -	\$	-	1
						\$ -	\$ -	\$ -		\$ -	\$	-	1
						\$ -	\$ -	\$ -		\$ -	\$	-	1
						\$ -	\$ -	\$ -		\$ -	\$	-	1
						\$ -	\$	\$ -		\$	\$	-	1
						\$	\$	\$		\$	\$	-	1
	TOTAL		\$ 23,345,106	\$ 2,717,335	\$ -	\$ 26,062,441	\$ 1,358,668	\$ 24,703,774		\$ 1,834,965	<u>B1</u> \$	24,227,476	1

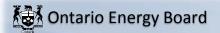
^{1.} New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017



Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

						Bridge Year Adjustments					
Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Bridge Year		Change During the Year	Disallowed Expenses
		•				1	1				
Capital Gains Reserves ss.40(1)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(I)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Reserve for goods and services not delivered ss. 20(1)(m)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Reserve for unpaid amounts ss. 20(1)(n)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Debt & Share Issue Expenses ss. 20(1)(e)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other tax reserves	<u>H13</u>	0		0				0	<u>T13</u>	0	
		0		0				0		0	
		0		0				0		0	
Total		0	0	0	<u>B1</u>	0	0	0	<u>B1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	<u>H13</u>	0		0				0	<u>T13</u>	0	
General reserve for bad debts	<u>H13</u>	95,418		95,418				95,418	<u>T13</u>	0	
Accrued Employee Future Benefits:	<u>H13</u>	0		0				0	<u>T13</u>	0	
- Medical and Life Insurance	<u>H13</u>	0		0				0	<u>T13</u>	0	
-Short & Long-term Disability	<u>H13</u>	0		0				0	T13	0	
-Accmulated Sick Leave	<u>H13</u>	0		0				0	T13	0	
- Termination Cost	<u>H13</u>	0		0				0	<u>T13</u>	0	
- Other Post-Employment Benefits	H13	478,800		478,800		27,522		506,322	<u>T13</u>	27,522	
Provision for Environmental Costs	H13	0		0				0	T13	0	
Restructuring Costs	H13	0		0				0	T13	0	
Accrued Contingent Litigation Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Accrued Self-Insurance Costs	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other Contingent Liabilities	<u>H13</u>	0		0				0	<u>T13</u>	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>H13</u>	0		0				0	<u>T13</u>	0	
Other	<u>H13</u>	0		0				0	<u>T13</u>	0	
		0		0				0		0	
		0		0				0		0	
Total		574,218	0	574,218	<u>B1</u>	27,522	0	601,740	<u>B1</u>	27,522	(



PILs Tax Provision - Test Year

Wires Only

H = F + G

109,828 L = K + I

S. Summary

S. Summary

Regulatory Taxable Income \$\frac{T1}{2}\$ \$\\$304,617 A

	Tax Rate	Small Business Rate	Taxe	es Payable	Effective Tax Rate	9
		(If Applicable)				
Ontario (Max 11.5%)	11.5%	11.5%	\$	35,031	11.5%	В
Federal (Max 15%)	15.0%	15.0%	\$	45,693	15.0%	С

Combined effective tax rate (Max 26.5%)

26.50% D = B + C

Total Income Taxes \$ 80,723 E = A * D

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

\$

Corporate PILs/Income Tax Provision for Test Year

\$ 80,723 | I = E - H

Corporate PILs/Income Tax Provision Gross Up 1 73.50% J = 1-D \$ 29,104 K = I/J-I

Income Tax (grossed-up)

Note:

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



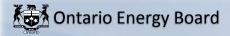
Taxable Income - Te	Str	ear
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Taxable Income - Test Year		Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes		<u>A.</u>	1,105,128
Additions:	T2 S1 line #		
Interest and penalties on taxes	103		0
Amortization of tangible assets	104		1 271 114
2-4 ADJUSTED ACCOUNTING DATA P489	104		1,271,114
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106		0
Recapture of capital cost allowance from	107		0
Schedule 8 Gain on sale of eligible capital property from	107		0
Schedule 10	108		0
Income or loss for tax purposes- joint ventures or	109		0
partnerships Loss in equity of subsidiaries and affiliates	110		0
Loss on disposal of assets	111		0
Charitable donations	112		0
Taxable Capital Gains	113		0
Political Donations	114		0
Deferred and prepaid expenses Scientific research expenditures deducted on	116		0
financial statements	118		0
Capitalized interest	119		0
Non-deductible club dues and fees	120		0
Non-deductible meals and entertainment expense	121		1,789
Non-deductible automobile expenses	122		0
Non-deductible life insurance premiums	123		0
Non-deductible company pension plans	124		0
Tax reserves beginning of year	125	<u>T13</u>	0
Reserves from financial statements- balance at end of year Soft costs on construction and renovation of	126	<u>T13</u>	630,204
buildings	127		0
Book loss on joint ventures or partnerships	205		0
Capital items expensed	206		0
Debt issue expense	208		0
Development expenses claimed in current year	212		0
Financing fees deducted in books	216		0
Gain on settlement of debt	220		0
Non-deductible advertising	226		0
Non-deductible interest	227 228		0
Non-deductible legal and accounting fees Recapture of SR&ED expenditures	231		0
Share issue expense	235		0
Write down of capital property	236		0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		0
Other Additions: (please explain in detail the			0
nature of the item) Interest Expensed on Capital Leases	290		0
Realized Income from Deferred Credit Accounts	291		0
Pensions	292		0
Non-deductible penalties	293		0
	294		0
	295 296		0
	297		
ARO Accretion expense	201		
Capital Contributions Received (ITA 12(1)(x))			787,136
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received Customer Deposits			377,590
,p			011,030
<u> </u>			
Total Additions			3,067,833



Taxable Income - Test Year

Taxable Income - Test Year Deductions:		1	
Gain on disposal of assets per financial	401		(
statements			
Dividends not taxable under section 83	402		(
Capital cost allowance from Schedule 8	403	<u>T8</u>	1,978,05
Terminal loss from Schedule 8	404		(
Allowable business investment loss	406		(
Deferred and prepaid expenses	409		(
Scientific research expenses claimed in year	411	T10	(
Tax reserves end of year Reserves from financial statements - balance at	413	<u>T13</u>	C
beginning of year	414	<u>T13</u>	601,740
Contributions to deferred income plans	416		
Book income of joint venture or partnership	305		0
Equity in income from subsidiary or affiliates	306		C
Other deductions: (Please explain in detail the nature of the item)			C
Interest capitalized for accounting deducted for tax	390		C
Capital Lease Payments	391		C
Non-taxable imputed interest income on deferral and variance accounts	392		C
1	393		C
1	394		
1	395		
1			
1	396		
1	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			787,136
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to			
income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Customer Deposits			377,590
Deferred Revenue - ITA 20(1)(m) reserve			123,822
Total Deductions		calculated	3,868,345
			. , ,
NET INCOME FOR TAX PURPOSES		calculated	304,617
Charitable donations	311	+	
Taxable dividends received under section 112 or		1	
113	320		
Non-capital losses of preceding taxation years from Schedule 7-1	331	<u>T4</u>	C
Net-capital losses of preceding taxation years (Please show calculation)	332	<u>T4</u>	C
Limited partnership losses of preceding taxation years from Schedule 4	335		
REGULATORY TAXABLE INCOME		calculated	304,617



Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Working Paper Reference	Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year Carried Forward	<u>B4</u>	0		0
Amount to be used in Test Year and Price Cap Years	<u>T1</u>	0		0
Number of years loss until next cost of service (i.e. years the loss is to be spread over)				
Amount to be used in Test Year	calculated	0		0
Loss Carry Forward Generated in Test Year (if any)	<u>T1</u>	0		0
Other Adjustments				0
Balance available for use in Future Years	calculated	0		0

Net Capital Loss Carry Forward Deduction		Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year Carried Forward	<u>B4</u>	0		0
Amount to be used in Test Year and Price Cap Years				0
Number of years loss until next cost of service (i.e. years the loss is to be spread over)				
Amount to be used in Test Year	<u>T1</u>	0		0
Loss Carry Forward Generated in Test Year (if any)				0
Other Adjustments				0
Balance available for use in Future Years		0		0



Schedule 8 CCA - Test Year

Class	Class Description	Working Paper Reference	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 \ Adjustment	r 1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA		UCC End of Test Year
	Distribution System - post 1987	<u>B8</u>	\$ 7,856,134	0	0	\$ 7,856,13	4 \$ -	\$ 7,856,134	4%	\$ 314,245		\$ 7,541,889
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>B8</u>	\$ 66,613	0	0	\$ 66,61	3 \$ -	\$ 66,613	6%	\$ 3,997		\$ 62,616
2	Distribution System - pre 1988	<u>B8</u>	\$ 2,311,042	0	0	\$ 2,311,04	2 \$ -	\$ 2,311,042	6%	\$ 138,663		\$ 2,172,379
8	General Office/Stores Equip	<u>B8</u>	\$ 458,546	10,000	0	\$ 468,54	5,000	\$ 463,546	20%	\$ 92,709		\$ 375,837
10	Computer Hardware/ Vehicles	<u>B8</u>	\$ 399,122	30,000	0	\$ 429,12	2 \$ 15,000	\$ 414,122	30%	\$ 124,237		\$ 304,885
10.1	Certain Automobiles	<u>B8</u>	\$ -	0	0	\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	<u>B8</u>	\$ 7,125	5,150	0	\$ 12,27	5 \$ 2,575	\$ 9,700	100%	\$ 9,700		\$ 2,575
13 1	Lease # 1	<u>B8</u>	\$ -	0	0	\$ -	\$ -	\$ -		\$ -		\$ -
13 2	Lease #2	<u>B8</u>	\$ -	0		\$ -	\$ -	\$ -		\$ -		\$ -
13 3	Lease # 3	<u>B8</u>	\$ -	0	0	\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>B8</u>	\$ -	0	0	\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>B8</u>	\$ -	0	0	\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than BI	<u>B8</u>	\$ 15,327	0	0	\$ 15,32	7 \$ -	\$ 15,327	8%	\$ 1,226		\$ 14,101
	Fibre Optic Cable	<u>B8</u>	\$ -	0	0	\$ -	\$ -	\$ -	12%	\$ -		\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	<u>B8</u>	\$ -	298,204	0	\$ 298,20	4 \$ 149,102	\$ 149,102	30%	\$ 44,731		\$ 253,473
	Certain Clean Energy Generation Equipment	<u>B8</u>	\$ -	0	0	\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>B8</u>	\$ 443	0	0	\$ 44	3 \$ -	\$ 443	45%	\$ 199		\$ 244
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>B8</u>	\$ -	0	0	\$ -	\$ -	\$ -	30%	\$ -		\$ -
	Distribution System - post February 2005	<u>B8</u>	\$ 13,060,983	4,702,650	-335,048	\$ 17,428,58	5 \$ 2,183,801	\$ 15,244,784	8%	\$ 1,219,583		\$ 16,209,002
50	Data Network Infrastructure Equipment - post Mar 2007	<u>B8</u>	\$ 43,356	15,450	0	\$ 58,80	6 \$ 7,725	\$ 51,081	55%	\$ 28,094		\$ 30,711
52	Computer Hardware and system software	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017)1	<u>B8</u>	\$ 6,835			\$ 6,83	5 \$ -	\$ 6,835	7%	\$ 478		\$ 6,356
14.1		<u>B8</u>	\$ -			\$ -	\$ -	\$ -	5%	\$ -		\$ -
6	Fencing		\$ 1,950	0	0	\$ 1,95) \$ -	\$ 1,950	10%	\$ 195		\$ 1,755
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
	TOTAL		\$ 24,227,476	\$ 5,061,454	-\$ 335,048	\$ 28,953,88	2 \$ 2,363,203	\$ 26,590,679		\$ 1,978,057	<u>T1</u>	\$ 26,975,825

^{1.} New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017.



Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

						Test Year A	djustments	1			
Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
					_						
Capital Gains Reserves ss.40(1)	<u>B13</u>	0		0				0		0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(I)	<u>B13</u>	0		0		0	0	0		0	
Reserve for goods and services not delivered ss. 20(1)(m)	<u>B13</u>	0		0				0		0	
Reserve for unpaid amounts ss. 20(1)(n)	<u>B13</u>	0		0				0		0	
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0				0		0	
Other tax reserves	B13	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		0	0	0	<u>T1</u>	0	0	0	<u>T1</u>	0	0
Final Control of the											
Financial Statement Reserves (not deductible for Tax Purposes)	D.10										
General Reserve for Inventory Obsolescence (non-specific)	<u>B13</u>	0		0				0		0	
General reserve for bad debts	B13	95,418		95,418				95,418		0	
Accrued Employee Future Benefits:	<u>B13</u>	0		0				0		0	
- Medical and Life Insurance	<u>B13</u>	0		0				0		0	
-Short & Long-term Disability	<u>B13</u>	0		0				0		0	
-Accmulated Sick Leave	<u>B13</u>	0		0				0		0	
- Termination Cost	<u>B13</u>	0		0				0		0	
- Other Post-Employment Benefits	<u>B13</u>	506,322		506,322		28,464		534,786		28,464	
Provision for Environmental Costs	<u>B13</u>	0		0				0		0	
Restructuring Costs	<u>B13</u>	0		0				0		0	
Accrued Contingent Litigation Costs	<u>B13</u>	0		0				0		0	
Accrued Self-Insurance Costs	<u>B13</u>	0		0				0		0	
Other Contingent Liabilities	<u>B13</u>	0		0				0		0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>B13</u>	0		0				0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>B13</u>	0		0				0		0	
Other	<u>B13</u>	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		601,740	0	601,740	T1	28,464	0	630,204	T1	28,464	0