FortisOntario Inc.

2017 Pension Expense Estimates (DB Only) - CICA 3461

	[redacted]	CNP	[redacted]
Change in benefit obligation			
Benefit obligation - end of prior period	[redacted]	17,653,695	[redacted]
Current service cost (employer)	-	227,828	[redacted]
Interest cost	[redacted]	674,626	[redacted]
Employee contributions	-	-	-
Plan amendments	-	-	-
Benefits paid	[redacted]	(640,437)	[redacted]
Net transfer in (out)	-	-	-
Acquisitions (divestitures)	-	-	-
Increase (decrease) in obligation due to curtailment	-	-	-
Obligation being settled	-	-	-
Special termination benefits	-	-	-
Actuarial loss (gain)	[redacted]	1,101,669	[redacted]
Foreign exchange rate changes	-	-	-
Benefit obligation - end	[redacted]	19,017,381	[redacted]
Change in plan assets			
Market value of plan assets - end of prior period	[redacted]	20,896,386	[redacted]
Actual return on plan assets	[redacted]	2,359,716	[redacted]
Employer contributions	-	-	-
Employee contributions	-	-	-
Benefits paid	[redacted]	(640,437)	[redacted]
Surplus paid out to employer	-	-	-
Settlement payments	-	-	-
Net transfer in (out)	-	-	-
Acquisitions (divestitures)	-	-	-
Actual plan expenses	[redacted]	(108,617)	[redacted]
Foreign exchange rate changes	-	-	-
Market value of plan assets - end	[redacted]	22,507,048	[redacted]
Reconciliation of funded status			
Funded status - surplus (deficit)	[redacted]	3,489,667	[redacted]
Employer contributions after measurement date	-	-	-
Unamortized transitional obligation (asset)	-	-	-
Unamortized past service costs	[redacted]	26,345	[redacted]
Unamortized net actuarial loss (gain)	[redacted]	191,419	[redacted]
Accrued benefit asset (liability)	[redacted]	3,707,431	[redacted]
Unamortized transitional increase (decrease) in valuation	-	-	-
Valuation allowance	[redacted]	-	-
Accrued benefit asset (liability), net of valuation allowance	[redacted]	3,707,431	[redacted]

Components of expense			
Current service cost (including provision for plan expenses)	[redacted]	521,828	[redacted]
Interest cost	[redacted]	674,626	[redacted]
Expected return on plan assets	[redacted]	(1,024,063)	[redacted]
Amortization of transitional obligation (asset)	-	-	-
Amortization of past service costs	[redacted]	23,068	[redacted]
Amortization of net actuarial loss (gain)	-	-	-
Curtailment loss (gain)	-	-	-
Settlement loss (gain)	-	-	-
Amortization of transitional increase (decrease) in VA	-	-	-
Increase (decrease) in valuation allowance	-	-	-
Special termination benefits	-	-	-
Net expense (income)	[redacted]	195,459	[redacted]
Assumptions			
At beginning of period			
Discount rate	[redacted]	3.90%	[redacted]
Rate of compensation increase	[redacted]	3.50%	[redacted]
Expected rate of return on plan assets	[redacted]	5.00%	[redacted]
At end of period			
Discount rate	[redacted]	3.50%	[redacted]
Rate of compensation increase	[redacted]	3.50%	[redacted]

FortisOntario Inc.
2018 Pension Expense Estimates (DB Only) - CICA 3461

	[redacted]	CNP	[redacted]
Change in benefit obligation			
Benefit obligation - end of prior period	[redacted]	19,017,381.00	[redacted]
Current service cost (employer)	-	442,687.00	[redacted]
Interest cost	[redacted]	652,939.00	[redacted]
Employee contributions	-	-	-
Plan amendments	-	-	-
Benefits paid	[redacted]	(740,754.00)	[redacted]
Net transfer in (out)	-	-	-
Acquisitions (divestitures)	-	-	-
Increase (decrease) in obligation due to curtailment	-	-	-
Obligation being settled	-	-	-
Special termination benefits	-	-	-
Actuarial loss (gain)	[redacted]	(929,635.00)	[redacted]
Foreign exchange rate changes	-	-	-
Benefit obligation - end	[redacted]	18,442,618.00	[redacted]
Change in plan assets			
Market value of plan assets - end of prior period	[redacted]	22,507,048.00	[redacted]
Actual return on plan assets	[redacted]	207,472.00	[redacted]
Employer contributions	-	-	-
Employee contributions	-	-	-
Benefits paid	[redacted]	(740,754.00)	[redacted]
Surplus paid out to employer	-	-	-
Settlement payments	-	-	-
Net transfer in (out)	-	-	-
Acquisitions (divestitures)	-	-	-
Actual plan expenses	[redacted]	(132,665.00)	[redacted]
Foreign exchange rate changes	-	-	-
Market value of plan assets - end	[redacted]	21,841,101.00	[redacted]
Reconciliation of funded status			
Funded status - surplus (deficit)	[redacted]	3,398,483.00	[redacted]
Employer contributions after measurement date	-	-	-
Unamortized transitional obligation (asset)	-	-	-
Unamortized past service costs	[redacted]	6,751.00	[redacted]
Unamortized net actuarial loss (gain)	[redacted]	168,667.00	[redacted]
Accrued benefit asset (liability)	[redacted]	3,573,901.00	[redacted]
Unamortized transitional increase (decrease) in valuation	-	-	-
Valuation allowance	-	-	-
Accrued benefit asset (liability), net of valuation allowance	[redacted]	3,573,901.00	[redacted]
Components of expense			
Current service cost (including provision for plan expenses)	[redacted]	565,187.00	[redacted]
Interest cost	[redacted]	652,939.00	[redacted]
Expected return on plan assets	[redacted]	(1,104,190.00)	[redacted]
Amortization of transitional obligation (asset)	-	-	-
Amortization of past service costs	[redacted]	19,594.00	[redacted]
Amortization of net actuarial loss (gain)	-	-	-
Curtailment loss (gain)	-	-	-
Settlement loss (gain)	-	-	-
Amortization of transitional increase (decrease) in VA	-	-	-
Increase (decrease) in valuation allowance	-	-	-
Special termination benefits	-	-	-
Net expense (income)	[redacted]	133,530.00	[redacted]
Assumptions			
At beginning of period			
Discount rate	[redacted]	3.50%	[redacted]
Rate of compensation increase	[redacted]	3.50%	[redacted]
Expected rate of return on plan assets	[redacted]	5.00%	[redacted]
At end of period			
Discount rate	[redacted]	3.70%	[redacted]
Rate of compensation increase	[redacted]	3.50%	[redacted]

FortisOntario Inc.
2019 Pension Expense Estimates (DB Only) - CICA 3461

	[redacted]	CNP	[redacted]
Change in benefit obligation			
Benefit obligation - end of prior period	[redacted]	18,442,618	[redacted]
Current service cost (employer)	-	335,103	[redacted]
Interest cost	[redacted]	667,208	[redacted]
Employee contributions	-	-	-
Plan amendments	-	-	-
Benefits paid	[redacted]	(710,169)	[redacted]
Net transfer in (out)	-	-	-
Acquisitions (divestitures)	-	-	-
Increase (decrease) in obligation due to curtailment	-	-	-
Obligation being settled	-	-	-
Special termination benefits	-	-	-
Actuarial loss (gain)	[redacted]	1,443,490	[redacted]
Foreign exchange rate changes	-	-	-
Benefit obligation - end	[redacted]	20,178,250	[redacted]
Change in plan assets			
Market value of plan assets - end of prior period	[redacted]	21,841,101	[redacted]
Actual return on plan assets	[redacted]	3,431,759	[redacted]
Employer contributions	-	-	-
Employee contributions	-	-	-
Benefits paid	[redacted]	(710,169)	[redacted]
Surplus paid out to employer	-	-	-
Settlement payments	-	-	-
Net transfer in (out)	-	-	-
Acquisitions (divestitures)	-	-	-
Actual plan expenses	[redacted]	(49,688)	[redacted]
Foreign exchange rate changes	-	-	-
Market value of plan assets - end	[redacted]	24,513,003	[redacted]
Reconciliation of funded status			
Funded status - surplus (deficit)	[redacted]	4,334,753	[redacted]
Employer contributions after measurement date	-	-	-
Unamortized transitional obligation (asset)	-	-	-
Unamortized past service costs	-	-	-
Unamortized net actuarial loss (gain)	[redacted]	(827,031)	[redacted]
Accrued benefit asset (liability)	[redacted]	3,507,722	[redacted]
Unamortized transitional increase (decrease) in valuation	-	-	-
Valuation allowance	-	-	-
Accrued benefit asset (liability), net of valuation allowance	[redacted]	3,507,722	[redacted]
Components of expense			
Current service cost (including provision for plan expenses)	[redacted]	460,621	[redacted]
Interest cost	[redacted]	667,208	[redacted]
Expected return on plan assets	[redacted]	(1,068,419)	[redacted]
Amortization of transitional obligation (asset)	-	-	-
Amortization of past service costs	[redacted]	6,769	[redacted]
Amortization of net actuarial loss (gain)	-	-	-
Curtailment loss (gain)	-	-	-
Settlement loss (gain)	-	-	-
Amortization of transitional increase (decrease) in VA	-	-	-
Increase (decrease) in valuation allowance	-	-	-
Special termination benefits	-	-	-
Net expense (income)	[redacted]	66,179	[redacted]
Assumptions			
At beginning of period			
Discount rate	[redacted]	3.70%	[redacted]
Rate of compensation increase	[redacted]	3.50%	[redacted]
Expected rate of return on plan assets	[redacted]	5.00%	[redacted]
At end of period			
Discount rate	[redacted]	3.10%	[redacted]
Rate of compensation increase	[redacted]	3.50%	[redacted]

FortisOntario Inc.
2020 Pension Expense Estimates (DB Only) - CICA 3461

	[redacted]	CNP	[redacted]
Change in benefit obligation			
Benefit obligation - end of prior period	[redacted]	20,178,250	[redacted]
Current service cost (employer)	-	378,586	[redacted]
Interest cost	[redacted]	612,714	[redacted]
Employee contributions	-	-	-
Plan amendments	-	-	-
Benefits paid	[redacted]	(768,793)	[redacted]
Net transfer in (out)	-	-	-
Acquisitions (divestitures)	-	-	-
Increase (decrease) in obligation due to curtailment	-	-	-
Obligation being settled	-	-	-
Special termination benefits	-	-	-
Actuarial loss (gain)	[redacted]	1,452,184	[redacted]
Foreign exchange rate changes	-	-	-
Benefit obligation - end	[redacted]	21,852,941	[redacted]
Change in plan assets			
Market value of plan assets - end of prior period	[redacted]	24,513,003	[redacted]
Actual return on plan assets	[redacted]	3,166,505	[redacted]
Employer contributions	-	-	-
Employee contributions	-	-	-
Benefits paid	[redacted]	(768,793)	[redacted]
Surplus paid out to employer	-	-	-
Settlement payments	-	-	-
Net transfer in (out)	-	-	-
Acquisitions (divestitures)	-	-	-
Actual plan expenses	[redacted]	(105,983)	[redacted]
Foreign exchange rate changes	-	-	-
Market value of plan assets - end	[redacted]	26,804,732	[redacted]
Reconciliation of funded status			
Funded status - surplus (deficit)	[redacted]	4,951,791	[redacted]
Employer contributions after measurement date	-	-	-
Unamortized transitional obligation (asset)	-	-	-
Unamortized past service costs	-	-	-
Unamortized net actuarial loss (gain)	[redacted]	(1,481,505)	[redacted]
Accrued benefit asset (liability)	[redacted]	3,470,286	[redacted]
Unamortized transitional increase (decrease) in	-	-	-
Valuation allowance	-	-	-
Accrued benefit asset (liability), net of valuation	[redacted]	3,470,286	[redacted]
Components of expense			
Current service cost (including provision for plan exper	[redacted]	506,336	[redacted]
Interest cost	[redacted]	612,714	[redacted]
Expected return on plan assets	[redacted]	(1,081,614)	[redacted]
Amortization of transitional obligation (asset)	-	-	-
Amortization of past service costs	-	-	-
Amortization of net actuarial loss (gain)	-	-	-
Curtailment loss (gain)	-	-	-
Settlement loss (gain)	-	-	-
Amortization of transitional increase (decrease) in	-	-	-
Increase (decrease) in valuation allowance	-	-	-
Special termination benefits	-	-	-
Net expense (income)	[redacted]	37,436	[redacted]
Assumptions			
At beginning of period			
Discount rate	[redacted]	3.10%	[redacted]
Rate of compensation increase	[redacted]	3.50%	[redacted]
Expected rate of return on plan assets	[redacted]	4.50%	[redacted]

FortisOntario Inc.

2021 Pension Expense Estimates (DB Only) - CICA 3461

	[redacted]	CNP	[redacted]
Components of expense			
Current service cost (including provision for plan expenses)	[redacted]	547,293	[redacted]
Interest cost	[redacted]	535,191	[redacted]
Expected return on plan assets	[redacted]	(1,051,717)	[redacted]
Amortization of transitional obligation (asset)	-	-	-
Amortization of past service costs	-	-	-
Amortization of net actuarial loss (gain)	-	-	-
Curtailment loss (gain)	-	-	-
Settlement loss (gain)	-	-	-
Amortization of transitional increase (decrease) in VA	-	-	-
Increase (decrease) in valuation allowance	-	-	-
Special termination benefits	-	-	-
Net expense (income)	[redacted]	30,767	[redacted]
Assumptions			
At beginning of period			
Discount rate	[redacted]	2.50%	[redacted]
Rate of compensation increase	[redacted]	3.50%	[redacted]
Expected rate of return on plan assets	[redacted]	4.00%	[redacted]

FortisOntario Inc.

2022 Pension Expense Estimates (DB Only) - CICA 3461

	[redacted]	CNP	[redacted]
Components of expense			
Current service cost (including provision for plan expenses)	[redacted]	515,783	[redacted]
Interest cost	[redacted]	640,757	[redacted]
Expected return on plan assets	[redacted]	(997,652)	[redacted]
Amortization of transitional obligation (asset)	-	-	-
Amortization of past service costs	-	-	-
Amortization of net actuarial loss (gain)	-	-	-
Curtailment loss (gain)	-	-	-
Settlement loss (gain)	-	-	-
Amortization of transitional increase (decrease) in VA	-	-	-
Increase (decrease) in valuation allowance	-	-	-
Special termination benefits	-	-	-
Net expense (income)	[redacted]	158,888	[redacted]
Assumptions			
At beginning of period			
Discount rate	[redacted]	3.30%	[redacted]
Rate of compensation increase	[redacted]	3.50%	[redacted]
Expected rate of return on plan assets	[redacted]	4.00%	[redacted]