

Version 1.00

Utility Name	Rideau St. Lawrence Distribution Inc.	
Assigned EB Number	EB-2021-0056	
Name and Title	Peter Soules, Chief Financial Officer	
Phone Number	613-925-3851	
Email Address	psoules@rslu.ca	
Date	15-Oct-21	
ast COS Re-based Year	2016	

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 ensidate and the results.

Purpose
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 Requi

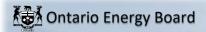
1) input the balances from the income tax return of the Historical Year in tabs H1 to H13.
2) input the balances for the Bridge Year and the Test Year.
Inputs should include:
- non-deductable expenses (Schedule 1 - B1 and T1)
- loss carryforward (Schedule 4 - B4 and T4)
- capital cost allowance (Schedule 6 - B8 and T8)
- non-deductable resenes (Schedule 13 - B13 and T13)

make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab To is reasonable.

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 calculated on tab A.

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

1

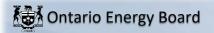


No inputs required on this worksheet.

Integrity Checks

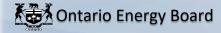
The applicant must ensure the following integrity checks have been completed and confirm this is the case in the table below, or provide an explanation if this is not the case

	Item	Utility Confirmation (Y/N)	Notes
- 1	The depreciation and amortization added back in the application's PILs model agree with the numbers disclosed in the rate base section of the application	Y	For CCA purposes, did not include Deferred Revenue/Contributed Capital
2	The capital additions and deductions in the CCA Schedule 8 agree with the rate base section for historical, bridge and test years	Y	
3	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. Distributors must segregate non-distribution tax amounts on Schedule 8.	Y	
4	The CCA deductions in the application's PILs tax model for historical, bridge and test years (as applicable) agree with the numbers in the CCA Schedule 8 for the same years filled in the application	Y	
5	Loss carry-forwards, if any, from prior year tax returns' Schedule 4 agree with those disclosed in the application	Y	
6	A discussion is included in the application as to when the loss carry-forwards, if any, will be fully utilized	Y	
7	CCA is maximized even if there are tax loss carry-forwards	Y	
8	Other post-employment benefits and pension expenses that are added back on Schedule 1 to reconcile accounting income to net income for tax purposes agree with the OM&A analysis for compensation. The amounts deducted are reasonable when compared with the notes to the audited financial statements, Financial Services Commission of Oritario records, and actualist advantations.		The amounts on the tax return are different from what is shown in OM&A. The tax return includes interest and payments for benefits delivered. The variance is small.
9	The income tax rate used to calculate the tax expense is consistent with the utility's actual tax facts and evidence filed in the application	Y	



				Test Year	Bridge Year	
Rate Base		S	\$	7,877,232	\$ 7,655,721	
Return on Ratebase					0	
Deemed ShortTerm Debt %	4.00%	Т	\$	315,089	W = S * T	
Deemed Long Term Debt %	56.00%	U	\$	4,411,250	X = S * U	
Deemed Equity %	40.00%	V	\$	3,150,893	Y = S * V	
Short Term Interest Rate	1.17%	z	\$	3.687	AC = W * Z	
Long Term Interest	3.69%	AA		162,572	AD = X * AA	
Return on Equity (Regulatory Income)	8.66%	AB	÷	272,867	AE = Y * AB T1	
Return on Rate Base			\$	439,125	AF = AC + AD + AE	

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



Tax Rates Federal & Provincial As of MMM XX, 2019	Effective January 1, 2016	Effective January 1, 2017	Effective January 1, 2018	Effective January 1, 2019	Effective January 1, 2020	Effective January 1, 2021
Federal income tax General Corporate Rate Federal Tax Abatement Adjusted Federal Rate	38.00% -10.00% 28.00%	38.00% -10.00% 28.00%	38.00% -10.00% 28.00%	38.00% -10.00% 28.00%	38.00% -10.00% 28.00%	38.00% -10.00% 28.00%
Rate Reduction Federal Income Tax	-13.00% 15.00%	-13.00% 15.00%	-13.00% 15.00%	-13.00% 15.00%	-13.00% 15.00%	-13.00% 15.00%
Ontario Income Tax Combined Federal and Ontario	11.50% 26.50%	11.50% 26.50%	11.50% 26.50%	11.50% 26.50%	11.50% 26.50%	11.50% 26.50%
Federal & Ontario Small Business Federal Small Business Limit Ontario Small Business Limit	500,000 500,000	500,000 500,000	500,000 500,000	500,000 500,000	500,000 500,000	500,000 500,000
Federal Small Business Rate	11.00%	10.50%	10.50%	10.00%	9.00%	9.00%
Ontario Small Business Rate	4.50%	4.50%	3.50%	3.50%	3.20%	3.20%

<u>Notes</u>

- 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%)

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Historical Year

Wires Only

3.20%

9.00%

В

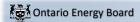
С

-\$ 246,248 **A**

12.20% **D = B+C**

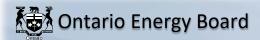
-\$ 30,042 E = A * D
F
G
H = F + G

\$ - I = E - H



Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes Additions:	(A + 101 + 102)	238,693		238,693
Interest and penalties on taxes	103			(
Amortization of tangible assets Amortization of intangible assets	104 106	375,155		375,155
Recapture of capital cost allowance from Schedule 8	107			(
Income inclusion under subparagraph 13(38)(d)(iii) from Schedule 10	108			(
Loss in equity of subsidiaries and affiliates Loss on disposal of assets	110 111	4,346		4,346
Charitable donations and gifts from Schedule 2	112	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(
Taxable capital gains from Schedule 6	113 114			(
Political contributions Deferred and prepaid expenses	116			(
Scientific research expenditures deducted on financial statements	118			(
Capitalized interest Non-deductible club dues and fees	119 120			(
Non-deductible meals and entertainment expense	121	1,119		1,119
Non-deductible automobile expenses	122			(
Non-deductible life insurance premiums Non-deductible company pension plans	123 124			(
Tax reserves deducted in prior year	125			(
Reserves from financial statements – balance at the end of the year	126			(
Soft costs on construction and renovation of buildings Capital items expensed	127 206			(
Debt issue expense	208			(
Development expenses claimed in current year	212			(
Financing fees deducted in books Gain on settlement of debt	216 220			(
Non-deductible advertising	226			(
Non-deductible interest	227			(
Non-deductible legal and accounting fees Recapture of SR&ED expenditures	228 231			(
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 Realized Income from Deferred Credit Accounts	295 295			(
Pensions	295			(
Non-deductible penalties	295			(
Change in future employee benefits	295	1,495		1,495
ARO Accretion expense	233			
Capital Contributions Received (ITA 12(1)(x))				(
Lease Inducements Received (ITA 12(1)(x)) Deferred Revenue (ITA 12(1)(a))				(
Prior Year Investment Tax Credits received				(
				(
				(
				(
				(
				(
				(
				(
Total Additions		382,115	0	382,115
Deductions: Gain on disposal of assets per financial statements	401			(
Non-taxable dividends under section 83	402			(
Capital cost allowance from Schedule 8	403	705,934		705,934
Terminal loss from Schedule 8 Allowable business investment loss	404 406			(
Deferred and prepaid expenses	409			
Scientific research expenses claimed in year	411			(
Tax reserves claimed in current year Reserves from financial statements - balance at beginning of year	413 414			(
Contributions to deferred income plans	416			
Book income of joint venture or partnership	305			(
Equity in income from subsidiary or affiliates Other deductions	306			(
Interest capitalized for accounting deducted for tax	395			(
Capital Lease Payments	395			(
Non-taxable imputed interest income on deferral and variance accounts	395 395			(
	395			(
ARO Payments - Deductible for Tax when Paid				(
ITA 13(7.4) Election - Capital Contributions Received ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				(
Deferred Revenue - ITA 20(1)(m) reserve	<u> </u>			(
Principal portion of lease payments Lease Inducement Book Amortization credit to income				(
Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and (e.1)				(
Water State of the Control of the Co				(
				(
				(
				(
				(
				(
Total Deductions		705,934	0	705,93
Not Income for Tay Durnesse		05.400		05.40
Net Income for Tax Purposes	<u>I</u>	-85,126	0	-85,12
Charitable donations from Schedule 2	311			
Charitable donations from Schedule 2 Taxable dividends received under section 112 or 113	311			(
Non-capital losses of previous tax years from Schedule 4	320			
	331	161,122		
Net capital losses of previous tax years from Schedule 4	331 332	161,122		161,122
	331	161,122		1



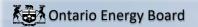
Schedule 4 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance
Actual Historical	161,122	0	161,122

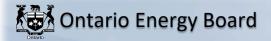
Net Capital Loss Carry Forward Deduction	Total	Non- Distribution Portion	Utility Balance	
Actual Historical	0	0	0	

<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 Yea
1	Buildings, Distribution System (acq'd post 1987)	\$ 2,799,143		\$ 2,799,143
1b	Non-Residential Buildings [Reg. 1100(1)(a.1) election]			-
2	Distribution System (acq'd pre 1988)			\$ -
3	Buildings (acq'd pre 1988)			\$ -
6	Certain Buildings; Fences			\$ -
8	General Office Equipment, Furniture, Fixtures	\$ 39,455		\$ 39,455
10	Motor Vehicles, Fleet	\$ 158,132		\$ 158,132
10.1	Certain Automobiles			\$ -
12	Computer Application Software (Non-Systems)			\$ -
13 1	Lease # 1			\$ -
13 2	Lease # 2			\$ -
13 3	Lease # 3			\$ -
13 4	Lease # 4			\$ -
14	Limited Period Patents, Franchises, Concessions or Licences			\$ -
14.1	Eligible Capital Property (acq'd pre 2017)			-
14.1	Eligible Capital Property (acq'd post 2016)			\$ -
17	Elec. Generation Equip. (Non-Bldng, acq'd post Feb 27/00); Roads, Lots, Storage			\$ -
42	Fibre Optic Cable			\$ -
43.1	Certain Clean Energy/Energy-Efficient Generation Equipment			\$ -
43.2	Certain Clean Energy/Energy-Efficient Generation Equipment			\$ -
45	Computers & System Software (acq'd post Mar 22/04 and pre Mar 19/07)	\$ 1,794		\$ 1,794
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 32		\$ 32
47	Distribution System (acq'd post Feb 22/05)	\$ 4,110,099		\$ 4,110,099
50	General Purpose Computer Hardware & Software (acg'd post Mar 18/07)	\$ 36,222		\$ 36,222
95	CWIP			\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
	SUB-TOTAL - UCC	7,144,877		7,144,87

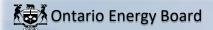


Income Tax/PILs Workform for 2

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
	-		
Capital gains reserves ss.40(1)			0
Tax reserves not deducted for accounting purp	poses		
Reserve for doubtful accounts ss. 20(1)(I)			0
Reserve for undelivered goods and services not			0
rendered 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	for Tax Purposes)		
General reserve for inventory obsolescence (non-			0
specific)			0
General reserve for bad debts			0
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accmulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days			
of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not			_
Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
			0
			0
Total	0	0	0



PILS Tax Provision - Bridge Year

Regulatory Taxable Income

	Tax Rate	Small Business Rate (If Applicable)	Taxes Payable	Effective Tax Rate
Ontario (Max 11.5%)	11.5%	3.2%	-\$ 5,919	3.2% B
Federal (Max 15%)	15.0%	9.0%	-\$ 16,647	9.0% C

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 <u>B1</u> -\$ 184,966 **A**

12 20%	_	n .	_

\$ •	E = A * D
	F
	G
\$	H = F + G

\$ - I=E-I

Adjusted Taxable Income - Bridge Year

Additiona: **Retent and peralisies on issues **Retent and peralisies on issues **Retent and peralisies on issues **Annotication of insurable assess **Recipitate of cignal cost allowance from Schedula B **Loss in equity of subsidiaries and affiliates *	s on taxes		T2S1 line#	Paper Reference	Regulated Utili
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of buildings Capital items expensed Debt how expense Debt	and 1.72 and	balance at end of year	126	<u>B13</u>	
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Development expenses claimed in current years where the control of	1 1 1 1 1 1 1 1 1 1	Capital items expensed	206 208		
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Coalpia Lasee Payments Mon-stable impulgationest income on deferral and variance accounts 355 ARC Payments - Deductible for Tax when Paid ITA 13(7.4) Election - Capital Contributions Received ITA 13(7.4) Election - Capital Contributions Received ITA 13(7.4) Election - Capital India ITA 13(7.4) Election - Capital ITA 13(7.4) Election	Interest nome on	otal Additions for Year knestment Tax Credits received for Year knestment Tax Credits received for Year knestment Tax Credits received Gain on disposal of assets per financial statements statements statements for the first statement of the first statements Terminal loss from Schedule B Terminal loss	402 403 404 406 409 411 413 414 416 305 306	B8	
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395 ARO Payments - Deductible for Tax when Paid TA 124 Election - Capital Contributions Received ITA 137 A Election - Capital Contributions Received Received Election - April Lease Indicate the Contributions ITA 237 Election - April Lease Indicatement to cost of Lease/solids Deferred Received. TA 2011(bit Interesive Principal Sortion of lease payments Lease Indicatement Book Amortization credit to income Financing Reset for tax ITA 2011(bit and ITA 2011(bit and ITA) and ITA 2011(bi	396 396	odal Additions odal Additions	402 403 404 406 409 411 413 414 416 305 306	B8	
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Principal portion of lease payments Lease Inducement Book Amortization credit to income Financing fees for tax ITA 20(1)(e) and	asse payments ock Americanian XTTA 20(1)(e) and XTTA 20(1)(e) and Calculated Calculated Calculated 449,6 44	Incorrect Revenue (ITA 1201/lei) tror Year Investment Tax Credits received from Year Investment	402 403 404 404 406 409 411 413 414 416 305 306	B8	
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Financing fees for tax ITA 20(1)(e) and	calculated	detarred Revenus (ITA 1201(at)) from Year Investment Tax Credits received for Investment Tax Credits received for Investment Inves	402 403 404 404 406 409 411 413 414 416 305 306	B8	
		roal Additions for Year Investment Tax Credits received and Additions deductions: Gain on disposal of assets per financial statements Can on disposal of assets per financial statements Childred not taxabile under section 83 Disdicated not taxabile under section 83 Allowable business investment loss Defended not prome Schedule 8 Allowable business investment loss Defended not promed despenses Scientific research expenses clarined in Tax tracerves rom financial statements Salance and promise despenses Scientific research expenses clarined in Tax tracerves from financial statements Babance at beginned in corner view Reserves from financial statements Babance at beginned in control view Fax tracerves from financial statements Babance at beginned in control view Fax tracerves from financial statements Babance at beginned in control view Capital Losse Payment from substitutes Capital Losse Payment interest income on defended and variance accounts ARXO Payments - Deductible for Tax when PARX Pay All Election - Capital Contributions ITA 117,4 (Election - Apply Losse ITA 117,4 (Election - Apply Losse ITA 117,4 (Election - Apply Losse Industrial protection of lesses payments Financial protection of lesses payments	402 403 404 404 406 409 411 413 414 416 305 306	B8	
		inderend Revenus (ITA 1201(sta)) foot Year Investment Tax Credits received foot Year Investment Tax Credits received credit Additions which are the second of the second	402 403 404 404 406 409 411 413 414 416 305 306	B8	
		inderend Revenus (ITA 1201(sta)) foot Year Investment Tax Credits received foot Year Investment Tax Credits received credit Additions which are the second of the second	402 403 404 404 406 409 411 413 414 416 305 306	B8	
		inderend Revenus (ITA 1201(sta)) foot Year Investment Tax Credits received foot Year Investment Tax Credits received credit Additions which are the second of the second	402 403 404 404 406 409 411 413 414 416 305 306	B8	
		Internat Revenue (ITA 1201/lati) high Year Investment Tax Credits received high Year Investment Tax Credits received Figure 1 Admitions Guill Admitions Dividend not taxoble under section 83 Dividend not taxoble under section 83 Terminal loss from Schedule 8 Terminal loss from Schedule 9 Terminal loss from From Terminal loss from Schedule 9 Termina	402 403 404 404 406 409 411 413 414 416 305 306	B8	
		Internat Revenue (ITA 1201/lati) high Year Investment Tax Credits received high Year Investment Tax Credits received Figure 1 Admitions Guill Admitions Dividend not taxoble under section 83 Dividend not taxoble under section 83 Terminal loss from Schedule 8 Terminal loss from Schedule 9 Terminal loss from From Terminal loss from Schedule 9 Termina	402 403 404 404 406 409 411 413 414 416 305 306	B8	
Total Deductions calculated	311 d under section 112 or 320	Internat Revenue (ITA 1201/lati) high Year Investment Tax Credits received high Year Investment Tax Credits received Figure 1 Admitions Guill Admitions Dividend not taxoble under section 83 Dividend not taxoble under section 83 Terminal loss from Schedule 8 Terminal loss from Schedule 9 Terminal loss from From Terminal loss from Schedule 9 Termina	402 403 404 404 406 409 411 413 414 416 305 306	B8	
Net Income for Tax Purposes calculated	311 d under section 112 or 320	Joseffered Revenue (ITA 1201(via)) hord Year Investment Tax Credits received hord Year Investment Tax Credits received Joseffered Revenue (ITA 1201(via)) Goal Additions beductions: Gain on disposal of assets per financial statements Gain on disposal of assets per financial statements Gain on disposal of assets per financial statements Gain on Schedule B Allowable business investment loss Deferred and prepaid expenses Scientific research spenses claimed in Allowable business investment loss Deferred and propind expenses Scientific research spenses claimed in Tax reserves from financial statements bedance at beginning of war Reserves from financial statements bedance at beginning of war Contributions to deferred income plans Book income of joint vesture or particularly statement capitalized for accounting declared for first proping with the contribution of deferred income capitalized with the contribution of the contribution of deferred foreview of the Tax when paid ARO Payments - Deductible for Tax when paid The Tay Contribution of the Contributions Received The Tay Contributions The Tay Contributions Received The Tay Contributions The Tay Contributi	402 403 404 404 406 409 411 413 414 416 305 306	B8	649.6
Charitable donations 311	320	Internet Revenue (ITA 1201/led) hor Year Investment Tax Credits received hor Year Investment Tax Credits received For Italy and Italy a	402 403 404 404 406 409 411 413 414 416 305 306	B8	649.6
13		Interest Revenue (ITA 1201(Ida)) horse Year Investment Tax Credits received from Additions Selections Gain on disposal of assets per financial statements Dividend and training of the statement Advantage to the statement Dividend and training of the statement Deferred and prepaid expenses Scientific research expenses claimed in value The statement Deferred Revenue of training Scientific research expenses claimed in Value The statement Deferred Revenue The statement Deferred Revenue The statement Deferred Revenue The statement Deferred Revenue The Statement	402 402 403 404 409 409 411 413 414 416 305 306 306 306 306 306 306 306 306 306 306	B8	649.6
Schedule 4	331 <u>B4</u>	Interest Revenue (ITA 1201/sal) hor Year Investment Tas Credits received hor Year Investment Tas Credits received for a Committee of the Comm	402 402 403 404 409 409 411 413 414 416 305 306 306 306 306 306 306 306 306 306 306	B8	649.6 649.6
Net capital losses of previous tax years from 332 B4	sus tax years from 332 <u>B4</u>	International Control (1997) and the Control Received Procession of Control Received Processi	402 402 403 404 405 409 409 411 413 414 416 305 306 306 306 306 306 306 306 306 306 306	B13 B13 B13 Goldand	649.6 649.6
imited partnership losses of previous tax years 335		Joseffered Revenue (TTA 12011(ss)) hord Year Investment Tax Credits received hord Year Investment Tax Credits received hord Year Investment Tax Credits received Joseffered Tax Credits Investment Institute Allowable business investment loss Defended for Schedule 8 Allowable business investment loss Defendered and precase clarined in Joseffered Tax Credits Instituted Joseffered Tax Credits Instituted Tax received Credits Instituted Instituted For Instituted Instituted Instituted For Instituted Instituted Instituted For Instituted Instituted Instituted ARD Payments - Deductible for Tax when Paid TRA 1377.4 Election - Capital Contribution ARD Payments - Deductible for Tax when Paid TRA 1377.4 Election - Capital Contribution Joseffered Revenue ITA 2011(Instituted Instituted Insti	405 405 404 404 406 409 413 413 414 414 305 306 306 306 306 306 306 306 306 306 306	B13 B13 B13 Calculation Calcul	649.6 649.6
		Joseffered Revenue (TTA 12011(ss)) hord Year Investment Tax Credits received hord Year Investment Tax Credits received hord Year Investment Tax Credits received Joseffered Tax Credits Investment Institute Allowable business investment loss Defended for Schedule 8 Allowable business investment loss Defendered and precase clarined in Joseffered Tax Credits Instituted Joseffered Tax Credits Instituted Tax received Credits Instituted Instituted For Instituted Instituted Instituted For Instituted Instituted Instituted For Instituted Instituted Instituted ARD Payments - Deductible for Tax when Paid TRA 1377.4 Election - Capital Contribution ARD Payments - Deductible for Tax when Paid TRA 1377.4 Election - Capital Contribution Joseffered Revenue ITA 2011(Instituted Instituted Insti	405 405 404 404 406 409 413 413 414 414 305 306 306 306 306 306 306 306 306 306 306	B13 B13 B13 Calculation Calcul	649.6 649.6



Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	161,122
Amount to be used in Bridge Year	<u>B1</u>	0
Loss Carry Forward Generated in Bridge Year (if any)	<u>B1</u>	184,966
Other Adjustments		
Balance available for use post Bridge Year	calculated	346,088

 Net Capital Loss Carry Forward Deduction
 Total

 Actual Historical
 H4
 0

 Amount to be used in Bridge Year
 Carry Forward Generated in Bridge Year (if any)
 B1

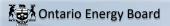
 Other Adjustments
 Calculated
 Calculated

T4



Schedule 8 CCA - Bridge Year

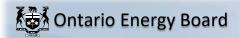
(1) Class	Class Description	Working Paper Reference	(2) Undepreciated capital cost (UCC) at the beginning of the bridge year	(3) Cost of acquisition: during the year (new property must be available for use except CWIP)	(4) Cost of acquisitions from column 3 that are accelerated investment incentive property (AIIP)	(5) Adjustments and transfers (enter amounts that will reduce the UCC as negatives)	(6) Amount from column 5 that is assistance received or receivable during the year for a property, subsequent to its disposition	(7) Amount from column 5 that is repaid during the year for a property, subsequent to its disposition	(8) Proceeds of dispositions	(9) UCC (column 2 plus column 3 plus or minus column 5 minus column 8)	(10) Proceeds of disposition available to reduce the UCC of AIIP (column 8 plus column 6 minus column 3 plus column 7) (if negative, enter "0")	(11) Net capital cost additions of AIIP acquired during the year (column 4 minus column 10) (if negative, enter "0")	Relevant A	(12) CC adjustment for IP acquired during se year (column 11 multiplied by the relevant factor)	(13) UCC adjustment for non-AIIP acquired during the year (0.5 multiplied by the result of column 3 minus column 4 minus column 6 plus column 7 minus column 8) (if negative, enter "0")	(14) CCA Rate %	(15) Recapture of CCA	(16) Terminal Loss	CCA (for declining balance method, the result of column 9 plus column 12 minus column 13, multiplied by column 14)	(18) UCC at the end of the bridge year (column 9 minus column 17)	Pa
1	Buildings, Distribution System (acq'd post 1987)	H8	\$ 2,799,143							\$ 2,799,143	S -	\$ -	0.50 \$		\$ -	4%			\$ 111,966	\$ 2,687,177	7
1b	Non-Residential Buildings [Reg. 1100(1)(a.1) election]	H8	\$ -							\$ -	S -	\$ -	0.50 \$		\$ -	6%			\$ -	s -	1
2	Distribution System (acq'd pre 1988)	H8	\$ -							\$ -	S -	\$ -	5		\$ -	6%			\$ -	s -	1
3	Buildings (acq'd pre 1988)	H8	\$ -							\$ -	\$ -	\$ -	S		\$ -	5%			\$ -	\$ -	_ 1
6	Certain Buildings; Fences	H8	\$ -							\$ -			0.50 \$		\$ -	10%			\$ -	s -	
8	General Office Equipment, Furniture, Fixtures	H8	\$ 39,455							\$ 45,955						20%			\$ 9,841	\$ 36,114	
10	Motor Vehicles, Fleet	H8	\$ 158,132	\$ 60,000	\$ 60,000					\$ 218,132	\$ -	\$ 60,000			\$ -	30%			\$ 74,440	\$ 143,692	
	Certain Automobiles	H8	\$ -							\$ -			0.50 \$		\$ -	30%			\$ -	S -	1
	Computer Application Software (Non-Systems)	H8	\$ -							\$ -			0.00 \$			100%			\$ -	s -	
	Lease # 1	<u>H8</u>	\$ -							\$ -			0.00 \$		\$ -	NA				\$ -	
13 2	Lease # 2	<u>H8</u>	\$ -							\$ -			0.00 \$			NA				\$ -]]
13,	Lease # 3	<u>H8</u>	\$ -							\$ -			0.00 \$			NA				\$ -	
13 4	Lease # 4	<u>H8</u>	\$ -							\$ -			0.00 \$		\$ -	NA				\$ -	_ 1
14	Limited Period Patents, Franchises, Concessions or Licences	H8	\$ -							\$ -	¥		0.00 \$		\$ -	NA				\$ -	
	Eligible Capital Property (acq'd pre Jan 1, 2017)	H8	\$ -							\$ -			S			7%			\$ -	\$ -	
	Eligible Capital Property (acq'd post Jan 1, 2017)	H8	\$ -							\$ -			0.50 \$			5%			\$ -	\$ -	_ 1
	Elec. Generation Equip. (Non-Bldng, acq'd post Feb 27/00); Roads, Lots, Storage	H8	\$ -							\$ -	s -	\$ -	0.50 \$		\$ -	8%			\$ -	s	I 1
	Fibre Optic Cable	<u>H8</u>	\$ -							\$ -	\$ -	\$ -	0.50		\$ -	12%			\$ -	<u> </u>	- 1
	Certain Clean Energy/Energy-Efficient Generation Equipment	H8	\$ -							\$ -			2.33		\$ -	30%			\$ -	S -	
	Certain Clean Energy/Energy-Efficient Generation Equipment	H8	\$ -							\$ -			1.00 \$			50%			\$ -	S -	
	Computers & System Software (acq'd post Mar 22/04 and pre Mar 19/07)	H8	\$ 1,794							\$ 1,794			\$		*	45%			\$ 807	\$ 987	
	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	H8	\$ 32							\$ 32			0.50 \$		\$ -	30%			\$ 10	\$ 22	2 1
	Distribution System (acq'd post Feb 22/05)	H8	\$ 4,110,099							\$ 4,872,599						8%			\$ 420,308	3 4,402,231	
	General Purpose Computer Hardware & Software (acq'd post Mar 18/07)	H8	\$ 36,222	\$ 15,000	\$ 15,000					\$ 51,222						55%			\$ 32,297	\$ 18,925	
95	CWIP	H8 H8	\$ -		-		_	-		\$ -	3		0.00 \$	-	\$ - \$ -	0%			2 -	S -	- 1
		H8	s -		-		_	-		s -										\$ -	
		H8 H8	\$ -		-		_	-		s -										\$ -	
		H8 H8	\$ -		1			1		s -	*		3		\$ -					- + à ·	
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		H8	s -							\$ -			- 3		\$ -					3 .	
		H8	\$ -							\$ -				-	\$ -					Š -	-
	TOTALS		\$ 7,144,877	\$ 844,000	\$ 844,000	\$ -	s -	s -	s -								s -	s -	\$ 649,668	B1 \$ 7,339,209	



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
										•
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					<u>T13</u>	0
Reserve for goods and services not delivered ss. 20(1)(m)	<u>H13</u>	0		0					<u>T13</u>	0
Reserve for unpaid amounts ss. 20(1)(n)	<u>H13</u>	0		0					<u>T13</u>	0
Debt & share issue expenses ss. 20(1)(e)	<u>H13</u>	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					<u>T13</u>	0
General Reserve for Bad Debts	<u>H13</u>	0		0					<u>T13</u>	0
Accrued Employee Future Benefits:	<u>H13</u>	0		0					<u>T13</u>	0
- Medical and Life Insurance	<u>H13</u>	0		0					<u>T13</u>	0
- Short & Long-term Disability	<u>H13</u>	0		0					<u>T13</u>	0
- Accumulated Sick Leave	<u>H13</u>	0		0				0	<u>T13</u>	0
- Termination Cost	<u>H13</u>	0		0				0	<u>T13</u>	0
- Other Post-Employment Benefits	H13	0		0				0	<u>T13</u>	0
Provision for Environmental Costs	H13	0		0				0	T13	0
Restructuring Costs	H13	0		0				0	T13	0
Accrued Contingent Litigation Costs	H13	0		0				0	T13	0
Accrued Self-Insurance Costs	H13	0		0				0	T13	0
Other Contingent Liabilities	H13	0		0				0	<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		0	0	0	<u>B1</u>	0	0	0	<u>B1</u>	0 0



PILs Tax Provision - Test Year

Regulatory Taxable Income T1 \$ - J

	Lax Rate	Small Business Rate	l axes l	Payable	Effective Tax Rat	e
		(If Applicable)				
Ontario (Max 11.5%)	11.5%	3.2%	\$	-	0.0%	_в
Federal (Max 15%)	15.0%	9.0%	\$	-	0.0%	С

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 Test Year

Corporate PILs/Income Tax Provision Gross Up 1

Income Tax (grossed-up)

0.00% D = B + C





- L = K + I <u>S. Su</u>

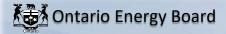
S. Su

Note:

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



Taxable Income - Test Year		Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes		<u>A</u> .	272,867
	T2 S1 line #		
Additions: Interest and penalties on taxes	103		
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489 Amortization of intangible assets	104		428,34
2-4 ADJUSTED ACCOUNTING DATA P490 Recapture of capital cost allowance from	106		
Schedule 8 Income inclusion under subparagraph	107	<u>T8</u>	
13(38)(d)(iii) from Schedule 10 Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets Charitable donations	111 112		
Taxable Capital Gains Political Donations	113 114		
Deferred and prepaid expenses Scientific research expenditures deducted on financial statements	116		
Capitalized interest	119 120		
Non-deductible club dues and fees Non-deductible meals and entertainment expense	120		
Non-deductible automobile expenses Non-deductible life insurance premiums	122		
Non-deductible ille illistratice premions Non-deductible company pension plans Tax reserves beginning of year	124	T12	
Reserves from financial statements- balance at end of year	126	T13	
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships Capital items expensed	205 206		
Debt issue expense Development expenses claimed in current	208		
year Financing fees deducted in books	212 216		
Gain on settlement of debt Non-deductible advertising	220 226		
Non-deductible interest Non-deductible legal and accounting fees	227 228		
Recapture of SR&ED expenditures Share issue expense	231 235		
Write down of capital property Amounts received in respect of qualifying	236		
environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
Other Additions Interest Expensed on Capital Leases	295		
Realized Income from Deferred Credit Accounts	295		
Pensions Non-deductible penalties	295 295		
	295 295		
	295 295		
ARO Accretion expense Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x)) Deferred Revenue (ITA 12(1)(a)) Prior Year Investment Tax Credits received			
Prior Year Investment Tax Credits received			
			428,34
Total Additions Gain on disposal of assets per financial	404		428,34
Total Additions Deductions: Gain on disposal of assets per financial statements Dividends not transible under section 83	401		
Cotal Additions Bed Bed Service Constitution of the Cotal Additions Set Cotal Addition		T8 T8	674.86
Total Additions Deductions: Gain on disposal of assets per financial statements Dividends not taxoble under section 83 Capital cost allowance from Schedule 6 Allowable business investment loss Deferred and proposal expenses	402 403		674.86
Total Additions Pedecicum Bedecicum Bedecicum Bedecicum Bedecicum Bedecicum Bedecicum Bedecicum Bedecicum Box and disposal of assets per financial sistements Dividends not tasable under section 83 Capital cost allowance from Schedule 8 Termal loss from Schedule 8 Allowable business twestment loss Scientific research expenses claimed in year Tax reserves and of year	402 403 404 406		674.86
Fotal Additions Peductions: Gain on disposal of assets per financial satisferents Capital cost and tisselbs under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Terminal loss from Schedule 8 Allowable business investment loss Delerred and pressivi expenses claimed in year	402 403 404 406 409 411 413	T8	674.86
Total Additions Deductions: Gain on disposal of assets per financial statements Dividends not taxabibe under section 83 Capital cost allowance from Schedule 8 Allowable business revestment loss Deletred and prosale dependent of the section o	402 403 404 406 409 411 413	T8	674.86
Total Additions Deductions: Gain on disposal of assets per financial statements statements Dividends not tazable under section IS Dividends not tazable under section IS Capital cost allowance from Schedule 8 Terminal loss from Schedule 9 Termina	402 403 404 406 409 411 413 414 416	T8	674.86
Total Additions Deductions: Gain on disposal of assets per financial statements Dividends not trassible under section 83 Capital cost allowance from Schedule 8 Temmal loss from Schedule 8 Temmal loss from Schedule 8 Dehmet and prepast appeases Dehmet and prepast appeases Scientific research expenses claimed in year Tax reserves and of year Tax reserves and of year Contributions to deferred income plans Book income of joint verticus or partnership Equity in income from subdisday or affiliates where deductions	402 403 404 406 409 411 413 414 416 305	T8	674.86
fotal Additions Deductions: Gain on disposal of assets per financial statements Dividends not taxoble under section B3 Capital cost allowance from Schedule 8 Allowable Subjects of Schedule 9 Allowable Subjects research of Schedule 9 Allowable Subjects in Schedule 9 Allowable Subjects research of Schedule 9 Allowable Subjects research expenses claimed in year Asserted of year and of year Reserves from financial statements - balance and of year of year of year of year of year Book income of joint venture or partnership Equity in income form subsidiary of affiliates Triterest capitalized for accounting deducted Interest capitalized for accounting deducted Capital Lesse Payments Non-taxoble imposed increes in score on or	402 403 404 406 409 411 413 414 416 305 306 395	T8	674.86
Fotal Additions Deductions: Gain on disposal of assets per financial Gain on disposal of assets per financial Devicents not tasable under section 813 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Terminal loss from Schedule 8 Allowable business investment loss Deferred and pregiate depenses claimed in year Tax reserves end of year Tax reserves end of year Tax reserves end of year Tax reserves for financial statements - balance Contributions to deferred income plans Book income of joint venture or partnership Equity in income from subsidiary or affiliates Interest capitalized for accounting deducted for tax Interest capitalized for accounting deducted for tax Non-insable impused interest income on deferral and variance accounts	402 403 404 406 409 411 413 414 416 305 306	T8	674.86
Fotal Additions Deductions: Gain on disposal of assets per financial Gain on disposal of assets per financial Devicents not tasable under section 813 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Terminal loss from Schedule 8 Allowable business investment loss Deferred and pregiate depenses claimed in year Tax reserves end of year Tax reserves end of year Tax reserves end of year Tax reserves for financial statements - balance Contributions to deferred income plans Book income of joint venture or partnership Equity in income from subsidiary or affiliates Interest capitalized for accounting deducted for tax Interest capitalized for accounting deducted for tax Non-insable impused interest income on deferral and variance accounts	402 403 404 406 409 411 413 414 416 305 306 395 395 395 395	T8	674.86
Fotal Additions Deductions: Gain on disposal of assets per financial Gain on disposal of assets per financial Devicents not tasable under section 813 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Terminal loss from Schedule 8 Allowable business investment loss Deferred and pregiate depenses claimed in year Tax reserves end of year Tax reserves end of year Tax reserves end of year Tax reserves for financial statements - balance Contributions to deferred income plans Book income of joint venture or partnership Equity in income from subsidiary or affiliates Interest capitalized for accounting deducted for tax Interest capitalized for accounting deducted for tax Non-insable impused interest income on deferral and variance accounts	402 403 404 406 409 411 413 414 416 305 306 306 395 395 395 395 395 395	T8	674.86
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Total Additions Deductions: Gain on disponal of assets per financial statements Dividends not taxibable under section B3 Capital coal allowance from Schedule 8 Terminal loss from Schedule 9. Tax reserves and of year Reserves from financial statements - balance at bederince of ever red income plans Book income of ever red income plans Book income of joint vertice or partnership. Equity in income from subsidiary or affiliates Trierest capitalized for accounting deducted interest capitalized for accounting deducted for accounting deducted for accounti	402 403 404 406 409 411 413 414 416 305 306 306 395 395 395 395 395 395	T8	674.86
(cotal Additions Bed Service (Cotal Additions) For the Cotal Cot	402 403 404 406 409 411 413 414 416 305 306 306 395 395 395 395 395 395	T8	674.86
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Total Additions Deductions: Gain on disposal of assets per financial Shirt on disposal of assets per financial Dividends not issuable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Allowable business revestment loss Deferred and prepaid expenses claimed in year Tax reserves end of year Schedule 10 of year Tax reserves end of year Tax reserves to deferred income plans Reserves ARO Payments - Deductable for Tax when Paid ARO Payments - Deductable for Tax when Paid Tax 13(7,4) Election - Capital Contributions Received Revenue - 1TA 2011(m) reserve Principal portion of less experiences	402 403 404 406 409 411 413 414 416 305 306 306 395 395 395 395 395 395	T8	674.86
Total Additions Deductions: Gain on disposal of assets per financial statements Dividends not taxabile under section 15 Capital cost allewance from Schedule 6 Terminal loss from Schedule 7 Terminal loss from Schedule 7 Terminal loss from Schedule 7 Terminal loss from Schedule 8 Schedule 7 Terminal loss from Schedule 8 Schedule 7 Tax reserves and of year Reserves from financial statements - balance are bedrained of evertured from schedule 7 Tax reserves mon financial statements - balance are bedrained of evertured from schedule 7 Equity in more from scheduler of partnership Equity in more from scheduler of financial from the financial financial from the financial fin	402 403 404 406 409 411 413 414 416 305 306 306 395 395 395 395 395 395	T8	674.86
Total Additions Deductions: Gain on disposal of assets per financial statements Dividends not taxabile under section 15 Capital cost allewance from Schedule 6 Terminal loss from Schedule 7 Terminal loss from Schedule 7 Terminal loss from Schedule 7 Terminal loss from Schedule 8 Schedule 7 Terminal loss from Schedule 8 Schedule 7 Tax reserves and of year Reserves from financial statements - balance are bedrained of evertured from schedule 7 Tax reserves mon financial statements - balance are bedrained of evertured from schedule 7 Equity in more from scheduler of partnership Equity in more from scheduler of financial from the financial financial from the financial fin	402 403 404 406 409 411 413 414 416 305 306 306 395 395 395 395 395 395	T8	674.86
Total Additions Deductions: Gain on disposal of assets per financial statements Dividends not taxabile under section 15 Capital cost allewance from Schedule 6 Terminal loss from Schedule 7 Terminal loss from Schedule 7 Terminal loss from Schedule 7 Terminal loss from Schedule 8 Schedule 7 Terminal loss from Schedule 8 Schedule 7 Tax reserves and of year Reserves from financial statements - balance are bedrained of evertured from schedule 7 Tax reserves mon financial statements - balance are bedrained of evertured from schedule 7 Equity in more from scheduler of partnership Equity in more from scheduler of financial from the financial financial from the financial fin	402 403 404 406 409 411 413 414 416 305 306 306 395 395 395 395 395 395	T8	674.86
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Total Additions Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section IS Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Terminal loss from Schedule 8 Terminal loss from Schedule 8 Scientific research expenses claimed in year Tax reserves and of year Reserves from financial statements - balance at beginnin of year Coordinators to deferred income plans Termest capitalized for accounting deducted for tax Capital Lases Payments Termest capitalized for accounting deducted for tax Capital Lases Payments Capital Lases Payments Capital Lases Payments ARO Payments - Deductible for Tax when Paud ITA 13(7.4) Election - Capital Contributions Received Transpers of the Capital Contributions Received Received Facility of the Capital Contributions Received Programment of the Capital Contributions Received Facility of the Capital Contributions Received Facilit	402 403 404 406 409 411 413 414 416 305 306 306 395 395 395 395 395 395	T8	1.27
Fotal Additions Productions Selection For the Committee of the Committe	402 403 404 406 409 411 413 414 416 305 306 306 395 395 395 395 395 395	T8	1.27
Total Additions Deductions: Deductions: Deductions: Dividends not lasable under section 83 Capital cost allowance from Schedule 8 Terminal loss from Schedule 8 Tax reserves and of year Reserves from financial statements - balance at beginning of year Reserves from financial statements - balance shock incore of year Reserves from financial statements - balance for tax reserves from financial statements - balance for tax incore plans book incore of year venture or partnership. Dividenda from the statements of year of the statements of year of the statementship of the	402 403 404 404 406 409 409 409 411 413 414 414 416 305 305 305 305 305 305 305 305 305 305	T8	1.27
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Total Additions Deductions: Gain on disposal of assets per financial statements Dividends not taxable under section 13 Cispate cost allowance from Schedule 8 Terminal loss from Schedule 10 Terminal loss from Schedule 10 Deferred and pressed expenses Scientific research expenses claimed in year Tax reserves and of year Reserves from financial statements - balance at bederint of year terminal statements - balance at bederint of year reserves from financial statements - balance properties of the presses of the pression of	402 403 404 404 406 409 409 409 411 413 414 414 416 305 305 305 305 305 305 305 305 305 305	T8	428,34 674,86 1,27 1,27 25,07



Schedule 4 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

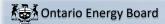
Non-Capital Loss Carry Forward Deduction	Working Paper Reference	Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year Carried Forward	<u>B4</u>	346,088		346,088
Amount to be used in Test Year and Price Cap Years	<u>T1</u>	25,076		25,076
Number of years loss until next cost of service (i.e. years the loss is to be spread over)				
Amount to be used in Test Year	calculated	25,076		25,076
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	321,012		321,012

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

(1) Class	Class Description	Working Paper Reference	(2) Undepreciated capital cost (UCC) at the beginning of the test year	(3) Cost of acquisitions during the year (new property must be available for use, except CWIP)	(4) Cost of acquisitions from column 3 that are accelerated investment incentive property (AIP)	(5) Adjustments and transfers (enter amounts that will reduce the UCC as negatives)	(6) Amount from column 5 that is assistance received or receivable during the year for a property, subsequent to its disposition	(7) Amount from column 5 that is repaid during the year for a property, subsequent to its disposition	(8) Proceeds of dispositions	(9) UCC (column 2 plus column 3 plus or minus column 5 minus column 8)	(10) Proceeds of disposition available to reduce the UCc of All (column 8 plus column 6 minus column 7) (if negative, enter "0")	(11) Net capital cost additions of AIP acquired during the year (column 4 minus column 10) (if negative, enter "0")	Relevant A factor t	(12) UCC adjustment for AIP acquired during the year (column 11 multiplied by the relevant factor)	(13) UCC adjustment fo non-AIIP acquired during the year (0.2 multiplied by the result of column 3 minus column 6 plus column 7 minus column 8) (in negative, enter "0"	(14) CCA Rate %	(15) Recapture of CCA	(16) Terminal Loss	(17) CCA (for declining balance method, the result of column 9 plus column 12 minus column 13, multiplied by column 14)	(18) UCC at the end of the test year (column 9 minus column 17)
	Buildings, Distribution System (acq'd post 1987)		\$ 2,687,177							\$ 2,687,177			0.50		\$.	4%			\$ 107,487	\$ 2,579,690
	Non-Residential Buildings [Reg. 1100(1)(a.1) election]	B8	\$ -							s -	s -		0.50	\$ -	\$ -	6%			\$ ·	\$ -
	Distribution System (acq'd pre 1988)	B8	s .							\$ ·	\$ ·			s .	s .	6%			s .	s .
	Buildings (acq'd pre 1988)	B8	s -							s -	s -			\$ ·	s -	5%			s .	s -
	Certain Buildings; Fences	B8	\$ -							s -	s -		0.50		\$ -	10%			\$.	\$.
	General Office Equipment, Furniture, Fixtures	B8	\$ 36,114	10,000	10,000					\$ 46,114		\$ 10,000	0.50	\$ 5,000	\$.	20%			\$ 10,223	\$ 35,891
	Motor Vehicles, Fleet	B8	\$ 143.692	60.000	60.000					\$ 203.692		\$ 60,000	0.50	\$ 30.000	s -	30%			\$ 70.108	\$ 133.585
	Certain Automobiles	B8	\$ -							s -	s -	\$ -	0.50		\$.	30%			\$.	\$.
	Computer Application Software (Non-Systems)	B8 B8	\$ -							s -		s -	0.00		\$.	100%			\$.	\$.
13,	Lease #1		\$.							s -	s .		0.00		\$.	NA				s .
	Lease#2 Lease#3	B8 B8	\$ -							\$ -		\$ -	0.00		\$ -	NA NA				\$.
	Lease # 4	B8	\$.							s -	s -		0.00		\$.	NA NA				s ·
13 4	Lease # 4 Limited Period Patents, Franchises, Concessions or Licences	88	s .							s .	s .		0.00	\$ -	s .	NA NA				
14 1		B8	-									-	0.00	•	*	7%				
	Eligible Capital Property (acq'd pre Jan 1, 2017)		s .							s .	s .	s .	0.50	s .	s -	7% 5%			s .	s .
	Eligible Capital Property (acq'd post Jan 1, 2017) Elec. Generation Equip. (Non-Bidng, acq'd post Feb 27/00); Roads, Lots, Storage	B8	\$.							\$.	s .	,	0.50		\$ ·	8%			\$.	e .
42	Fibre Optic Cable		s .							s .	s .	\$ ·	0.50		\$ ·	12%			s .	e .
43.1	Certain Clean Energy/Energy-Efficient Generation Equipment	B8	\$.							\$.		\$.	2.33			30%			\$.	2 .
	Certain Clean Energy Energy-Efficient Generation Equipment Certain Clean Energy Energy-Efficient Generation Equipment	B8	ė .										1.00			50%			e .	
	Computers & System Software (accid post Mar 22/04 and pre Mar 19/07)	B8	\$ 987							\$ 987			1.00		8 .	45%			\$ 444	\$ 543
	Data Network Infrastructure Equipment (aco'd post Mar 22/04)	B8	\$ 22							\$ 22			0.50		8 .	30%			\$ 7	\$ 16
	Distribution System (aco'd post Feb 22/05)	B8	\$ 4,452,291	835.012	835.012					\$ 5,287,303		\$ 835.012	0.50			8%			\$ 456,385	\$ 4,830,918
	General Purpose Computer Hardware & Software (accid post Mar 18/07)	BB	\$ 18.925	24.000	24.000					\$ 42,925			0.50	\$ 12,000	\$.	55%			\$ 30,209	\$ 12,716
	CWIP	B8	e	24,000	24,000					\$		\$ 24,000	0.00	\$ 12,000		9%			\$ 50,203	e 12,710
- 55	VIII.	B8	\$.							s .		\$.	0.00	\$.	\$.					\$
		B8	\$.							s .		\$.		\$.	\$.					\$.
		B8	s .							s .		\$.		\$.	\$.					\$.
		B8	s .							s .	\$.	\$.		\$.	\$.					\$.
		B8	s -							s -	s -	s -		š -	s -					s .
		B8	s .							s .	s .	š -		š -	s -					š .
		B8	s -							s -	s -	s -		s -	s -					s .
		B8	s .							s .	s .	s -		s -	s .					s .
	TOTALS		\$ 7,339,209	\$ 929.012	\$ 929,012	٠ .	. 2	. 2	\$.	\$ 8.268.221	\$.	\$ 929.012		\$ 464.506	\$.	1	. 2	٠. 2	\$ 674,862	T1 \$ 7.593.359



Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

						Test Year /	Adjustments				
Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Test 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	
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)	<u>B13</u>	0		0				0		0	
Other tax reserves	<u>B13</u>	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
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	<u>B13</u>	0		0				0		0	
General reserve for bad debts	<u>B13</u>	0		0				0		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>	0		0				0		0	
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		0	0	0	<u>T1</u>	0	0	0	<u>T1</u>	0	0