

Ontario Energy Board

Commission de l'énergie de l'Ontario

<u>2009</u>	<u>OEB</u>	<u>3GIRM</u>	Supp	lemen	tary	Filin	<u>g Mo</u>	dul	e



 Purpose of this Workbook:

 This workbook has been developed to assist the applicant in filing for 3GIRM rates. This workbook calculates:

 1. Revenue/Cost ratio adjustments

 2. 3GIRM K-factor adjustment

 3. 3GIRM Price Cap Adjustment

 4. Shared Tax Saving Rate Rider

 5. Incremental Capital Rate Rider

 Note: All Applicants have a stretch factor group of II or .40 until the listing is finalized. This will be adjusted later.

 Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled. For best viewing, set your screen resolution to 1280 by 960 pixels

Applicant Name	tideau St. Lawrence Distribution Inc
Applicant Service Area	Main
OEB Application Number	EB-2008-0210
LDC Licence Number	ED-2003-0003
Stretch Factor Group	II
Stretch Factor Value	0.4000%

Please Note:

In the event of an inconsistency between this model and any element of the July 15, 2008 "Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors ", the September 5, 2008 "Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors", or other related Board Direction, the Board direction governs.

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Ontario Energy Board Commission de l'énergie de l'Ontario 2009 OEB 3GIRM Supplementary Filing Module

Sheet Name	Purpose of Sheet
A1.1 LDC Information	Enter LDC Data
A2.1 Table of Contents	Table of Contents
B1.1 Re-Basing Revenue - Gen	Set Up General Rate Classes and enter Re-Basing Billing Determinants and Base Rates
B2.1 Re-Basing Revenue - Unique	2 Set Up Unique Rate Classes and enter Re-Basing Billing Determinants and Base Rates
B3.1 Re-Basing Reven Requiremt	Enter Re-Basing Revenue Requirement component values
C1.1 CA RevCst -Fil Infor - Gen	Enter Cost Allocation Revenue /Cost Ratio information
C1.2 CA RevCst -Fil Infor - Ung	Enter Cost Allocation Revenue /Cost Ratio information
C2.1 CA RevCst- Curr Pos - Gen	Shows Calculation of Revenue Cost Ratio applied to rebased rates
C2.2 CA RevCst -Curr Pos - Ung	Shows Calculation of Revenue Cost Ratio applied to rebased rates
C3.1 CA RevCst -PropPos- Gen	Enter values for re-allocating revenues as required by Board Direction
C3.2 CA RevCst -PropPos- Ung	Enter values for re-allocating revenues as required by Board Direction
C4.1 CA RevCst-RateRe-alloc-Ge	r Shows Calculation of Revenue Cost Ratio applied to reallocated rates
C4.2 CA RevCst-RateRe-alloc-Un	Shows Calculation of Revenue Cost Ratio applied to reallocated rates
C4.3 RevCst Adjustment Test	Determines if the Revenue Cost Ratio adjustments are in balance
D1.1 Ld Act-Mst Rcent Yr - Gen	Enter Billing Determinants for most recent actual year (i.e. 2007)
D1.2 Ld Act-Mst Rcent Yr - Uniq	Enter Billing Determinants for most recent actual year (i.e. 2007)
E1.1 CapitalStructureTransition	Shows the determination of change required for capital transition
E1.2 K-Factor Adjustment	Calculates the K-Factor to be used in determination of rates
F1.1 Z-Factor Tax Changes	Sharing formula for Tax changes - this is very preliminary
F1.2 CalcTaxChg RRider OptA FV	Option A - Calculation of Tax Sharing Rate Rider - Fixed Variable Split
F1.3 CalcTaxChg RRider OptB Vo	Option B - Calculation of Tax Sharing Rate Rider - Volumetric Allocation
G1.1 Threshold Parameters	Shows calculation of Price Cap and Growth used for incremental capital threshold calculation
G2.1 Threshold Test	Input sheet to calculate Threshold and Incremental Capital
G3.1 Depreciation CCA Factors	Input sheet to determine Depreciation and CCA factor to be used to determine incremental Capital Revenue Requirement.
G4.1 IncrementalCapitalAdjust	Shows Calculation of Incremental Capital Revenue Requirement
G4.2 Incr Cap RRider Opt A FV	Option A - Calculation of Incremental Capital Rate Rider - Fixed Variable Split
G4.3 Incr Cap RRider Opt B Vol	Option B - Calculation of Incremental Capital Rate Rider - Volumetric Allocation

Ontario Energy Board 秘

Commission de l'énergie de l'Ontario

2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

To record general rate class billing determinants and base distribution rates.

Steps:

1. Assign applicants general rate classes,

2. Enter billing determinants as approved in the last rate re-basing, and

3. Enter the base rates (service charge and distribution volumetric charge net of rate adders)

Instructions:

1. Select rate group from drop down in column C

2. Select rate class from drop down in column D

3. Enter number of customers in column I (A)

4. Enter kWh in column J (B) for all classes

5. Enter kW in column K (C) for customer groups billed in kW or kVA

6. Enter base service charge as found on rate generator sheet "C7.1 Base Dist Rates Gen" in column M (D)

7. Enter base distribution volumetric kWh as found on rate generator sheet "C7.1 Base Dist Rates Gen" in column N (E)

8. Enter base distribution volumetric kW as found on rate generator sheet "C7.1 Base Dist Rates Gen" in column O (F)

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-basing Billed Customers or Connections A	Re-basing Billed kWh B	Re-basing Billed kW C	Current Base Service Charge D	Current Base Distribution Volumetric Rate kWh E	Current Base Distribution Volumetric Rate kW F	Service Charge Revenue *12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Total Revenue by Rate Class I
RES	Residential	Customer	kWh	4,972	45,379,623		\$10.29	\$0.0133		\$613,943	\$603,549	\$0	\$1,217,492
GSLT50	General Service Less Than 50 kW	Customer	kWh	778	24,085,319		\$24.12	\$0.0088		\$225,184	\$211,951	\$0	\$437,135
GSGT50	General Service 50 to 4,999 kW	Customer	kW	64	47,522,972	132,103	\$281.88		\$1.8564	\$216,484	\$0	\$245,236	\$461,720
USL	Unmetered Scattered Load	Customer	kWh	48	304,493		\$7.34	\$0.0351		\$4,228	\$10,688	\$0	\$14,916
Sen	Sentinel Lighting	Connection	kW	34	100,826	279	\$1.23		\$9.4558	\$502	\$0	\$2,638	\$3,140
SL	Street Lighting	Connection	kW	1,653	1,366,231	3,875	\$1.82		\$7.4359	\$36,102	\$0	\$28,814	\$64,916
NA	Rate Class 7	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 8	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 9	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 10	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 11	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 12	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 13	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 14	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 15	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 16	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 17	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 18	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 19	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 20	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 21	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 22	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 23	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 24	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 25	NA	NA							\$0	\$0	\$0	\$0
										\$1,096,442	\$826,187	\$276,688	\$2,199,318



2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

To record unique rate class billing determinants and base distribution rates.

Steps:

1. Assign applicants Unique rate classes,

- 2. Enter billing determinants as approved in the last rate re-basing, and
- 3. Enter the base rates (service charge and distribution volumetric charge net of rate adders)

Instructions:

- 1. Select rate group from drop down in column C
- 2. Select rate class from drop down in column D
- 3. Enter number of customers in column I (A)
- 4 Enter kWh in column .I (B) for all classes

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-Basing Billed Customers of Connections A	r Re-Basing Billed kWh B	Re-Basing Billed kW C	Current Base Service Charge D	Current Base Distribution Volumetric Rate kWh E	Current Base Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Total Revenue by Rate Class I
NA	Rate Class 26	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 27	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 28	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 29	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 30	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 31	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 32	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 33	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 34	NA	NA							\$0	\$0	\$0	\$0
NA	Rate Class 35	NA	NA							\$0	\$0	\$0	\$0
										\$0	\$0	\$0	\$0



2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet discloses the revenue requirement recovered by the rebased distribution rates approved in the 2008 cost of service review.

Steps:

. 1. From the last rebasing, identify the various inputs to determine the revenue requirement recovered by distribution rates.

2. Balance the resulting amount to sheets B1.1 and B1.2 3. Reconcile the difference if material (other than the results of rate rounding).

Applicants Rate Base		L	ast I	Rate R	e-Basing Amount	
Average Net Fixed Assets						
Gross Fixed Assets - Re-Basing Opening	\$	4,635,472	А			
Add: CWIP Re-Basing Opening			В			
Re-Basing Capital Additions	\$	602,400	С			
Re-Basing Capital Disposals	\$	-	D			
Re-Basing Capital Retirements	\$	-	E			
Deduct: CWIP Re-Basing Closing	\$	-	F			
Gross Fixed Assets - Re-Basing Closing	\$	5,237,872	G			
Average Gross Fixed Assets				\$	4,936,672	H = (A + G) / 2
Accumulated Depreciation - Re-Basing Opening	\$	1,138,692				
Re-Basing Depreciation Expense	\$	239,155	J			
Re-Basing Disposais			ĸ			
Re-Basing Retirements	¢	4 077 047	L			
Accumulated Depreciation - Re-Basing Closing	\$	1,377,847	IVI	¢	4 050 070	N = (1 + M) / 0
Average Accumulated Depreclation				\$	1,258,270	N = (1 + NI)/2
Average Net Fixed Assets				¢	3 678 403	0-H M
Average Net Fixed Assets				φ	3,070,403	0 - H - W
Working Capital Allowance						
Working Capital Allowance Base	¢	10 640 680	Þ			
Working Capital Allowance Base	Ψ	15.0%	0			
Working Capital Allowance		10.070	Q	\$	1 596 102	R = P * O
Working Suprai Answance				Ψ	1,000,102	itt−i og
Rate Base				\$	5 274 505	S = 0 + R
				Ψ	0,274,000	<u> </u>
Poturn on Pate Base						
Deemed ChartTerm Daht %		4.000/	т	¢	210.020	W = C * T
Deemed Long Term Debt %		4.00%		¢ Þ	210,960	VV = 5 I
Deemed Equity %		49.30%	v	ф Ф	2,000,331	X-3 U X-8*V
Deemed Equity %		40.70%	v	Þ	2,403,194	f = 5 V
Short Term Interest		1 17%	7	¢	0 /31	$\Delta C = M * Z$
		4.47 /6	~	φ ¢	120 757	
Boturn on Equity		4.99%		ф Ф	211.006	
Return on Pate Base		0.37 %	AD	ф С	350 283	$\Delta F = \Delta C + \Delta D + \Delta F$
Return on Rate Dase				Ψ	550,205	
Distribution Expenses						
	¢	1 600 052	10			
Amortization	¢ ¢	230,155	AG			
Anonization Optario Capital Tax (54.4.7 Sector Tax Observe)	¢ ¢	239,133				
Grossed Lip Bills (F1.12-Factor Tax Changes)	φ C	- 25 124				
Low Voltage	¢ ¢	102 735				
Transformer Allowance	¢ ¢	37 012				
	¢	57,012				
	¢ ¢					
	ŝ	_	AO			
	Ψ		110	\$	2.103.078	AP = SUM(AG:AO)
				•	_,,	
Revenue Offsets						
Specific Service Charges	-\$	137 870	40			
Late Payment Charges	-\$	52 700	AR			
Other Distribution Income	-\$	30,280	AS			
Other Income and Deductions	-\$	31,000		-\$	251 850	$\Delta U = SUM(\Delta O \cdot \Delta T)$
	-ψ	51,000		-ψ	201,000	A0 - 00m (AQ . A1)
Revenue Requirement from Distribution Rates				¢	2 201 511	$\Delta V = \Delta P + \Delta U$
Revenue Requirement from Distribution Rates				Ψ	2,201,311	
Poto Classes Bayerus						
Rate Classes Revenue						
Rate Classes Revenue - General (B1.1 Re-Basing Revenue - Gen)	\$	2,199,318	AW			
Rate Classes Revenue - Unique (B2.1 Re-Basing Revenue - Unique)	\$	-	AX	*	0 100 010	
Rate Classes Revenue - I otal				\$	2,199,318	AY = AW + AX
Difference				\$	2,193	AZ = AV - AY
Difference (Dereentage, about the lass than 10/)					0.109/	
Difference (Fercenlage - Should De less (11011-1%)					0.1070	

Difference (Percentage - should be less than 1%)



2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet may be completed by applicants required to make adjustment to revenue cost ratios. This sheet captures the allocation of costs to the affected rate classes.

Steps:

1. From the last rebasing identify the cost allocation study used.

2. Enter the original revenue and expenses to the assigned rate classes.

Note:

This sheet may be completed by applicants required to make revenue cost ratio adjustments. The completion of the revenue component is

Rate Class	To	tal Revenue	% of Revenue	Tot	al Expenses	% of Cost	AI	located Net Income (NI)	% of All NI	T A	Fotal Expenses plus	e % Tot Exp plus All NI	Revenue/Cost Ratio %
		A	B = A / \$J		C	D = C / K		E	F = E /		G = C + D	H = G / M	I = A / H
Residential	\$	1,217,492	55.4%	\$	1,187,449	54.2%				\$	5 1,187,449	54.2%	102.1%
General Service Less Than 50 kW	\$	437,135	19.9%	\$	478,475	21.8%				\$	6 478,475	21.8%	91.0%
General Service 50 to 4,999 kW	\$	461,720	21.0%	\$	390,131	17.8%				\$	390,131	17.8%	117.8%
Unmetered Scattered Load	\$	14,916	0.7%	\$	13,949	0.6%				\$	5 13,949	0.6%	106.5%
Sentinel Lighting	\$	3,140	0.1%	\$	3,951	0.2%				\$	3,951	0.2%	79.1%
Street Lighting	\$	64,916	3.0%	\$	115,921	5.3%	\$	-		\$	5 115,921	5.3%	55.8%
Rate Class 7			0.0%			0.0%				\$	- 6	0.0%	
Rate Class 8			0.0%			0.0%				\$	- 6	0.0%	
Rate Class 9			0.0%			0.0%				\$	- 6	0.0%	
Rate Class 10			0.0%			0.0%				\$	- 6	0.0%	
Rate Class 11			0.0%			0.0%				\$	- 6	0.0%	
Rate Class 12			0.0%			0.0%				\$	- 6	0.0%	
Rate Class 13			0.0%			0.0%				\$	s -	0.0%	
Rate Class 14			0.0%			0.0%				\$	- 6	0.0%	
Rate Class 15			0.0%			0.0%				\$	- 6	0.0%	
Rate Class 16			0.0%			0.0%				\$	- 6	0.0%	
Rate Class 17			0.0%			0.0%				\$	- 6	0.0%	
Rate Class 18			0.0%			0.0%				\$	s -	0.0%	
Rate Class 19			0.0%			0.0%				\$	s -	0.0%	
Rate Class 20			0.0%			0.0%				\$	- 6	0.0%	
Rate Class 21			0.0%			0.0%				\$	s -	0.0%	
Rate Class 22			0.0%			0.0%				\$	- 6	0.0%	
Rate Class 23			0.0%			0.0%				\$	- 6	0.0%	
Rate Class 24			0.0%			0.0%				\$	- 6	0.0%	
Rate Class 25			0.0%			0.0%				\$	s -	0.0%	
	\$	2,199,318	100.0%	\$	2,189,876	100.0%	\$	-	0.0%	\$	2,189,876	100.0%	
		J			К			L			М		



Ontario Energy Board

Commission de l'énergie de l'Ontario

2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet may be completed by applicants who have unique rate classes requiring adjustment to revenue cost ratios. This sheet captures the allocation of costs to the affected rate classes.

Steps:

1. From the last rebasing, identify the cost allocation study used.

2. Enter the original revenue and expenses to the assigned rate classes.

Note:

This sheet may be completed by applicants required to make revenue cost ratio adjustments. The completion of the revenue





Ontario Energy Board Commission de l'énergie de l'Ontario 2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet shows the calculation of expenses for general classes when applied to the re-based revenue as calculated on sheet B1.1. The result is the revenue cost ratio from the re-basing.

Note:

It is important that the ratios in E (column K) be close to those in the rebasing Decision, or supplied in support of the draft Rate Order. If the difference is material, then 1) the applicant may wish to check the accuracy of the inputs at B1.1, or 2) assure that the anomaly is not due to a unique classe that prevents a proper reconciliation.

Rate Class	Total Revenue	% of Revenue	Tota plu N	al Expenses s Allocated et Income	% Tot Exp plus All NI	Revenue /Cost Ratio %	% Recovered from Monthly Service Charge	% Recovered from Volumetric Distribution Charge
	Α	B = A / \$H		С	D = C / \$I	E = B / D	F	G
Residential	\$1,217,492	55.4%	\$	1,192,569	54.2%	102.1%	50.4%	49.6%
General Service Less Than 50 kW	\$ 437,135	19.9%	\$	480,538	21.8%	91.0%	51.5%	48.5%
General Service 50 to 4,999 kW	\$ 461,720	21.0%	\$	391,813	17.8%	117.8%	46.9%	53.1%
Unmetered Scattered Load	\$ 14,916	0.7%	\$	14,009	0.6%	106.5%	28.3%	71.7%
Sentinel Lighting	\$ 3,140	0.1%	\$	3,968	0.2%	79.1%	16.0%	84.0%
Street Lighting	\$ 64,916	3.0%	\$	116,421	5.3%	55.8%	55.6%	44.4%
Rate Class 7	\$ -	0.0%	\$	-	0.0%			
Rate Class 8	\$ -	0.0%	\$	-	0.0%			
Rate Class 9	\$-	0.0%	\$	-	0.0%			
Rate Class 10	\$-	0.0%	\$	-	0.0%			
Rate Class 11	\$-	0.0%	\$	-	0.0%			
Rate Class 12	\$-	0.0%	\$	-	0.0%			
Rate Class 13	\$-	0.0%	\$	-	0.0%			
Rate Class 14	\$-	0.0%	\$	-	0.0%			
Rate Class 15	\$-	0.0%	\$	-	0.0%			
Rate Class 16	\$-	0.0%	\$	-	0.0%			
Rate Class 17	\$ -	0.0%	\$	-	0.0%			
Rate Class 18	\$-	0.0%	\$	-	0.0%			
Rate Class 19	\$ -	0.0%	\$	-	0.0%			
Rate Class 20	\$-	0.0%	\$	-	0.0%			
Rate Class 21	\$-	0.0%	\$	-	0.0%			
Rate Class 22	\$-	0.0%	\$	-	0.0%			
Rate Class 23	\$ -	0.0%	\$	-	0.0%			
Rate Class 24	\$ -	0.0%	\$	-	0.0%			
Rate Class 25	\$ -	0.0%	\$	-	0.0%			
	\$2,199,318	100.0%	\$	2,199,318	100.0%			

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2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet shows the calculation of expenses for unique classes when applied to the re-based revenue as calculated on sheet B2.1. The result is the revenue cost ratio from the re-basing.



Commission de l'énergie de l'Ontario 2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet: This sheet aids in the re-allocation of revenues for general classes. The result is the revenue cost ratio adjustment as required.

Steps: 1. The "Adjust Revenue/Cost Ratio %" (B) is originally set to the value shown in (A).

2. By entering the value(s) of the target ratio as required against the rate class that are to be adjusted, a formulaic adjustment to the current rate in proportion to the classes fixed variable split will result.

- 3. The value computed in step 2 will not complete the transition to the new ratio. The applicant can perform a "goal seek" calculation which will adjust the input variable to arrive at the target. On the menu bar select" "Tools" "Goal Seek". "afficient calls in column 0," "To Value" (onter target value to a.8). "B (Changing Value" (elect call in column 0), I or work people, column B must target an unnet evalue target value to a.8). "B (Changing Value" (elect call in column 0), I or work people, column B must target an unnet evalue target value to a.8). "B (Changing Value" (elect call in column 0), I or work people, column B must target an unnet evalue target value target and the summer target and the summer target and target and the summer target and the summer target and target and the summer target and targ
- 4. Once the target values are set, the applicant can iterate the ratios for each rate class. The objective is to obtain an "Out of Balance" value (under column F) close to Zero. This can be achieved by using goal seek, solver or manual iteration adjustments.

Manual adjustments can also be entered in Columns G, H A L
 K-Transfer the resultant adjustments found in Columns J, K & L to the 2009 DEB SGRM Rats Generator sheet "D12 Reven Cost Ratio Adj Gen"

6. Transfer the resultant as Gen" Rate Class	Current Revenue/Cost Ratio %	Adjust Revenue/Cost Ratio	Resultant Revenue/Cost Ratio %	Formulaic Adjustment t Service Charg	Formu e	ulaic Adjustment to ibution Volumetric Rate kWh	Formulaic Adjustment to Distribution Volumetric Rate kW F	Manual Adjustment to Service Charge G	Manual Adjustment to Distribution Volumetric Rate kWh H	Manual Adjustment to Distribution Volumetric Rate kW	Resultant Adjustment to Service Charge	Resultant Adjustment to Distribution Volumetric Rate kWh K	Resultant Adjustment to Distribution Volumetric Rate kW	Base % Recovered Base % Recovered from Monthly Volumetric Distributi Service Charge Charge N N	Ratio Adjusted% m Recovered n from Monthly Service Charge O	Ratio Adjusted % Recovered from Volumetric Distribution Charge P	Ratio Adjusted Total Revenue O	Ratio Adjusted % of Revenue R	Ratio Adjusted Total Expenses plus Allocated Net Income S	Ratio Adjusted % Tot Exp plus All NI T
Residential	102.1%	_	101.0%	s .	s		s -	-	-\$ 0.0003		s .	-\$ 0.0003	s -	50.4% 49.1	51.0%	49.0%	\$ 1,203,878	54.8%	\$ 1,191,788	54.2%
General Service Less Than 50 kW	91.0%		91.0%	s -	ŝ		s -				ś	s -	ś -	51.5% 48.1	51.5%	48.5%	\$ 437,135	19.9%	\$ 480.224	21.8%
General Service 50 to 4.999 kW	117.8%		116.9%	s -	ŝ		s -			-\$ 0.0307	ś	s -	-\$ 0.0307	46.9% 53.	6 47.3%	52.7%	\$ 457,664	20.8%	\$ 391,556	17.8%
Unmetered Scattered Load	106.5%		106.5%	Ś -	Ś		s -				Ś -	s -	s -	28.3% 71.3	% 28.3%	71.7%	\$ 14,916	0.7%	\$ 14,000	0.6%
Sentinel Lighting	79.1%		79.2%	S -	\$		s -				s -	s -	s -	16.0% 84.0	% 16.0%	84.0%	\$ 3,140	0.1%	\$ 3,966	0.2%
Street Lighting	55.8%		69.7%	S -	\$		s -			\$ 4.1881	s -	s -	\$ 4.1881	55.6% 44.4	% 44.5%	55.5%	\$ 81,145	3.7%	\$ 116,344	5.3%
Rate Class 7				S -	\$		s -				s -	s -	s -				S -	0.0%	S -	0.0%
Rate Class 8				S -	\$		s -				ş -	s -	s -				S -	0.0%	\$ +	0.0%
Rate Class 9				s -	\$		s -				s -	s -	\$-				s -	0.0%	\$ -	0.0%
Rate Class 10				S -	s		\$ -				s -	s -	\$ -				s -	0.0%	\$ · ·	0.0%
Rate Class 11				S -	\$		s -				\$ -	s -	\$ -				s -	0.0%	S ·	0.0%
Rate Class 12				S -	\$		s -				\$ -	s -	\$ -				s -	0.0%	S ·	0.0%
Rate Class 13				ş -	\$		s -				ş -	s -	s -				s -	0.0%	\$ ·	0.0%
Rate Class 14				s .	\$		s -				· ·	s .	· ·				s -	0.0%	s .	0.0%
Rate Class 15 Data Class 16				S .	2		5 ·										5 -	0.0%	3 · · ·	0.0%
Rate Class 10 Data Class 17					ŝ													0.0%		0.0%
Rate Class 17					ŝ													0.0%		0.0%
Rate Class 19				ŝ	ŝ		ŝ				ŝ	ŝ	ŝ				ŝ	0.0%	ŝ	0.0%
Rate Class 20				s .	š		s .				s i	s .	s i				s .	0.0%	s i	0.0%
Rate Class 21				š -	š		š -				š.	š -	š -				š -	0.0%	š	0.0%
Rate Class 22				s -	s		s -				s -	s .	s -				s -	0.0%	s .	0.0%
Rate Class 23				s -	s		s -				s -	s .	s -				s -	0.0%	s .	0.0%
Rate Class 24				š -	š		š -				š.	š -	š -				š -	0.0%	š	0.0%
Rate Class 25				s -	\$	100 C	s -				s -	s -	s -				s -	0.0%	\$.	0.0%
																	\$ 2,197,877	100.0%	\$ 2,197,877	100.0%
						Out of balance	e \$1,440.56										к		L	



2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet aids in the re-allocation of revenues for Unique classes (if applicable). The result is the revenue to cost ratio adjustment as required.

Steps:

1. The "Adjust Revenue/Cost Ratio %" (B) is originally set to the value shown in (A).

2. By entering the value(s) of the target ratio (as required) against the rate classes that are to be adjusted, this will result in a formulaic adjustment to the current rates in proportion to the class's fixed variable split.

3. The value computed in step 2 will not complete the transition to the new ratio. The applicant can perform a "goal seek" calculation which

Rate Class	Current Revenue/Cost Ratio %	Adjust Revenue/Cost Ratio %	Resultant Revenue/Cost Ratio %	Formulaic Adjustment to Service Charge	Formulaic Adjustment to Distribution Volumetric Rat kWh	Formulaic Adjustment to Distribution e Volumetric Rate kW	Manual Adjustment to Service Charge	Manual Adjustment to Distribution Volumetric Rate kWh	Manual Adjustment to Distribution Volumetric Rate kW	Resultant Adjustment Service Char	to rge
Rate Class 26				\$ -	\$-	\$-				\$ -	
Rate Class 27				\$ -	\$-	\$-				\$ -	
Rate Class 28				\$ -	\$-	\$-				\$ -	
Rate Class 29				\$ -	\$-	\$-				\$ -	
Rate Class 30				\$ -	\$-	\$ -				\$ -	
Rate Class 31				\$ -	\$-	\$ -				\$ -	
Rate Class 32				\$ -	\$-	\$ -				\$ -	
Rate Class 33				\$ -	\$ -	\$ -				\$ -	
Rate Class 34				\$ -	\$ -	\$ -				\$ -	
Rate Class 35				\$ -	\$ -	\$ -				\$ -	

2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet: This sheet shows the result of the changes to ratio's from Sheet 3.1.

Bata Class	Fixed	Vol	Billed Customers	or Billed kW	h Billad kW	Base Service	Ratio Adjustment to) Ratia Adjusted Service Charge	Base Distribution	Ratio Adjustment to Distribution	Ratio Adjusted Distribution	Base Distribution	Ratio Adjustment to Distribution	Ratio Adjusted Distribution
Rate Class	Wetric	wetric	connections	Dilleu KW		Charge	Service Charge	Ratio Aujusted Service Charge	Volumetric Rate RVVII		Volumetric Rate RWI	Volumetric Rate KW	Volumetric Rate KW	Volumetric Rate RVV
Desidential	Customor	L/M/b	A	TO 45 070 00	C	D	E	F=D+E	G 0400	H	I=G+H	J	K 60.0000	L = J + K
Residential	Customer	KVVN	4,5	72 45,379,62	3 -	\$10.29	\$0.0	U \$10.29	\$0.0133	-\$0.0003	\$0.0130	\$0.0000	\$0.0000	\$0.0000
General Service Less Than 50 kw	Customer	KVVN		78 24,085,31	y -	\$24.12	\$0.0	U \$24.12	\$0.0088	\$0.0000	\$0.0088	\$0.0000	\$0.0000	\$0.0000
General Service 50 to 4,999 KW	Customer	KVV k\A/b		64 47,522,97	2 132,103	\$281.88	\$0.0	U \$281.88	\$0.0000	\$0.0000	\$0.0000	\$1.8564	-\$0.0307	\$1.8257
Onnielered Scallered Load	Customer	KVVII LUM		48 304,49		\$7.34	\$0.0	0 \$7.34	\$0.0351	\$0.0000	\$0.0351	\$0.0000	\$0.0000	\$0.0000
Sentinei Lighting	Connection	KVV		34 100,820	5 279	\$1.23	\$0.0	U \$1.23	\$0.0000	\$0.0000	\$0.0000	\$9.4558	\$0.0000	\$9.4558
Bate Class 7	CONNECTION	KVV NA	1,0	03 1,300,23	1 3,875	\$1.82	\$0.0	0 \$1.62	\$0.0000	\$0.0000	\$0.0000	\$7.4359	\$4.1881	\$11.6240
Rate Class 7	IN/A	IN/A		-	-	\$0.00	\$0.0	50.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 8	NA	NA NA		-	-	\$0.00	\$0.0	U \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 9	NA	NA NA		-	-	\$0.00	\$0.0	U \$U.UU	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 10	NA	NA		-	-	\$0.00	\$0.0	0 \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 11	NA	NA NA		-	-	\$0.00	\$0.0	U \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 12	NA	NA		-	-	\$0.00	\$0.0	0 \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 13	NA	NA		-	-	\$0.00	\$0.0	0 \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 14	NA	NA NA		-	-	\$0.00	\$0.0	U \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 15	NA	NA		-	-	\$0.00	\$0.0	0 \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 16	NA	NA			-	\$0.00	\$0.0	0 \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 17	NA	NA			-	\$0.00	\$0.0	0 \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 18	NA	NA			-	\$0.00	\$0.0	0 \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 19	NA	NA		-	-	\$0.00	\$0.0	0 \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 20	NA	NA			-	\$0.00	\$0.0	0 \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 21	NA	NA		-	-	\$0.00	\$0.0	0 \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 22	NA	NA			-	\$0.00	\$0.0	0 \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 23	NA	NA		-	-	\$0.00	\$0.0	0 \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 24	NA	NA		-	-	\$0.00	\$0.0	0 \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 25	NA	NA		-	-	\$0.00	\$0.0	0 \$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

	Base Distribution Volumetric Rate	Base Distribution Volumetric Rate		Ratio Adjustment to	Ratio Adjustment to Distribution Volumetric Rate	Ratio Adjustment To Distribution Volumetric Rate	Ratio Adjustment To	Ratio Adjusted	Ratio Adjusted Distribution Volumetric Rate	Ratio Adjusted Distribution Volumetric Rate	Ratio Adjusted
Base Service Charge	Revenue	Revenue	BaseTotal Revenue by	Service Charge	Revenue	Revenue	Total Revenue by Rate	Service Charge	Revenue	Revenue	Total Revenue by
Revenue	kWh	kW	Rate Class	Revenue	kWh	kW	Class	Revenue	kWh	kW	Rate Class
M = A * D * 12	N = B * E	0 = C * F	P = M + N + O	Q = A * G *12	R = B * H	S = C * I	T = Q + R + S	U = A * J * 12	V = B * K	W = C * L	X = U + V + W
\$613,943	\$603,549	\$0	\$1,217,492	\$0	-\$13,614	\$4	0 -\$13,614	\$613,943	\$589,935	\$0	\$1,203,878
\$225,184	\$211,951	\$0	\$437,135	\$0	\$0	\$4	0 \$0	\$225,184	\$211,951	\$0	\$437,135
\$216,484	\$0	\$245,236	\$461,720	\$0	\$0	-\$4,056	6 -\$4,056	\$216,484	\$0	\$241,180	\$457,664
\$4,228	\$10,688	\$0	\$14,916	\$0	\$0	\$4	0 \$0	\$4,228	\$10,688	\$0	\$14,916
\$502	\$0	\$2,638	\$3,140	\$0	\$0	\$I	0 \$0	\$502	\$0	\$2,638	\$3,140
\$36,102	\$0	\$28,814	\$64,916	\$0	\$0	\$16,22	9 \$16,229	\$36,102	\$0	\$45,043	\$81,145
\$0	\$0	\$0	\$0	\$0	\$0	\$4	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$I	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$4	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$1	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$I	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$4	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$1	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$1	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$I	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$1	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$I	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$4	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$1	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$I	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	şi	D \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$1	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$I	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	şi	0 \$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$1	0 \$0	\$0	\$0	\$0	\$0
\$1,096,442	\$826,187	\$276,688	\$2,199,318	\$0	-\$13,614	\$12,173	3 -\$1,441	\$1,096,442	\$812,574	\$288,862	\$2,197,877
AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV

Base Distribution Base Distribution Volumetric Rate % Volumetric Rate % Base Total % F Base Service Charge Revenue Revenue by Rate % Revenue kWh kW Class	Ratio Adjustment to Service Charge % Revenue	Ratio Adjustment to Distribution Volumetric Rate % Revenue kWh	Ratio Adjustment to Distribution Volumetric Rate % Revenue kW	Ratio Adjustment to Total % Revenue by Rate Class	Ratio Adjusted Service Charge % Revenue	Ratio Adjusted Distribution Volumetric Rate % Revenue kWh	Ratio Adjusted Distribution Volumetric Rate % Revenue kW	Ratio Adjusted Total % Revenue by Rate Class
Y = M / \$AK Z = N / \$AL AA = O / \$AM AB = P / \$AN	AC = Q / \$ AO	AD = R / \$AP	AE = S / \$AQ	AF = T / \$AR	AG = U / \$AS	AH = V / \$AT	AI = W / \$AU	AJ = V / \$AV
50.4% 49.6% 0.0% 55.4%	0.0%	100.0%	0.0%	945.0%	51.0%	49.0%	0.0%	54.8%
51.5% 48.5% 0.0% 19.9%				0.0%	51.5%	48.5%	0.0%	19.9%
46.9% 0.0% 53.1% 21.0%	0.0%	0.0%	100.0%	281.5%	47.3%	0.0%	52.7%	20.8%
28.3% 71.7% 0.0% 0.7%				0.0%	28.3%	71.7%	0.0%	0.7%
16.0% 0.0% 84.0% 0.1%				0.0%	16.0%	0.0%	84.0%	0.1%
55.6% 0.0% 44.4% 3.0%	0.0%	0.0%	100.0%	-1126.6%	44.5%	0.0%	55.5%	3.7%
0.0%				0.0%				0.0%
0.0%				0.0%				0.0%
0.0%				0.0%				0.0%
0.0%				0.0%				0.0%
0.0%				0.0%				0.0%
0.0%				0.0%				0.0%
0.0%				0.0%				0.0%
0.0%				0.0%				0.0%
0.0%				0.0%				0.0%
0.0%				0.0%				0.0%
0.0%				0.0%				0.0%
0.0%				0.0%				0.0%
0.0%				0.0%				0.0%
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0.0%				0.0%				0.0%
100.0%				100.0%				100.0%

Commission de l'énergie de l'Ontario 2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet: This sheet shows the result of the changes to ratios from Sheet 3.2.

Rate Class	Fixed Met	ric Vol Metric	Billed Customers or Connections	s Billed kWh	Billed kW	Base Service Charge	Ratio Adjustment to Service Charge	Ratio Adjusted Service Charge	Base Distribution Volumetric Rate kWh	Ratio Adjustment to Distribution Volumetric Rate kWh	Ratio Adjusted Distribution Volumetric Rate kWh	Base Distribution Volumetric Rate kW	Ratio Adjustment to Distribution Volumetric Rate kW	Ratio Adjusted Distribution Volumetric Rate kW
			Α	в	С	D	E	F = D + E	G	н	I = G + H	J	к	L = J + K
Rate Class 26	NA	NA	-	-	-	\$0.00	\$0.00	\$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 27	NA	NA		-		\$0.00	\$0.00	\$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 28	NA	NA		-		\$0.00	\$0.00	\$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 29	NA	NA	-	-	-	\$0.00	\$0.00	\$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 30	NA	NA	-	-	-	\$0.00	\$0.00	\$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 31	NA	NA		-		\$0.00	\$0.00	\$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 32	NA	NA	-	-	-	\$0.00	\$0.00	\$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 33	NA	NA	-	-	-	\$0.00	\$0.00	\$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 34	NA	NA	-	-	-	\$0.00	\$0.00	\$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Rate Class 35	NA	NA	-	-	-	\$0.00	\$0.00	\$0.00	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

						Ratio Adjustment			Ratio Adjusted	Ratio Adjusted	
	Base Distribution	Base Distribution			Ratio Adjustment to	To Distribution			Distribution	Distribution	
·	Volumetric Rate	Volumetric Rate	BaseTotal	Ratio Adjustment	Distribution Volumetric	Volumetric Rate	Ratio Adjustment To	Ratio Adjusted	Volumetric Rate	Volumetric Rate	
Base Service Charge Revenue	Revenue kWh	Revenue kW	Revenue by Rate Class	to Service Charge Revenue	Rate Revenue kWh	Revenue kW	Total Revenue by Rate Class	Service Charge Revenue	Revenue kWh	Revenue kW	Ratio Adjusted Total Revenue by Rate Class
M = A * D * 12	N = B * E	O = C * F	P = M + N + O	Q = A * G * 12	R = B * H	S = C * I	T = Q + R + S	U = A * J * 12	V = B * K	W = C * L	X = U + V + W
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV

	Base Distribution Volumetric B	ase Distribution Volumetri	c		Ratio Adjustment to Distribution Volumetric	Ratio Adjustment to Distribution Volumetric	C		Ratio Adjusted Distribution Volumetric	Ratio Adjusted Distribution Volumetri	c
Base Service Charge % Revenue	Rate % Revenue kWh	Rate % Revenue kW	Base Total % Revenue by Rate Class	Ratio Adjustment to Service Charge % Revenue	Rate % Revenue kWh	Rate % Revenue kW	Ratio Adjustment to Total % Revenue by Rate Class	Ratio Adjusted Service Charge % Revenue	Rate % Revenue kWh	Rate % Revenue kW	Ratio Adjusted Total % Revenue by Rate Class
Y = M / \$AK	Z = N / \$AL	AA = O / \$AM	AB = P / \$AN	AC = Q / \$ AO	AD = R / \$AP	AE = S / \$AQ	AF = T / \$AR	AG = U / \$AS	AH = V / \$AT	AI = W / \$AU	AJ = V / \$AV
	0.0%										
	0.0%										
	0.0%										
	0.0%										
	0.0%										
	0.0%										
	0.0%										
	0.0%										
	0.0%										
	0.0%										
			0.0%				0.0%				0.0%



2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet shows the result of the changes to ratios from Sheet 3.1 and Sheet 3.2 to result in the "Out of Balance" section.

	Vo Service Charge Revenue		C Vol	Distribution Volumetric Rate Revenue kWh		Distribution Volumetric Rate Revenue kW		al Revenue by Rate Class
Revenue Before Cost Ratio Adjustment								
General (C3.1 CA RevCst-RateRe-alloc-Gen)	\$	1,096,442	\$	826,187	\$	276,688	\$	2,199,318
Unique (C3.2 CA RevCst-RateRe-alloc-Unq)	\$	-	\$	-	\$	-	\$	-
Total Revenue Before Cost Ratio Adjustment	\$	1,096,442	\$	826,187	\$	276,688	\$	2,199,318
Revenue Cost Ratio Adjustment								
General (C3.1 CA RevCst-RateRe-alloc-Gen)	\$	-	-\$	13.614	\$	12,173	-\$	1,441
Unique (C3.2 CA RevCst-RateRe-alloc-Ung)	\$	-	\$	-	\$	-	\$	-
Total Revenue Cost Ratio Adjustment	\$	-	-\$	13,614	\$	12,173	-\$	1,441
Devenue After Cent Datie Adjustment								
	¢	1 006 442	¢	812 574	¢	288 862	¢	2 107 877
	Ф Ф	1,090,442	φ ¢	012,074	φ ¢	200,002	φ ¢	2,197,077
Total Revenue After Cost Ratio Adjustment	\$	1,096,442	\$	812,574	\$	288,862	\$	2,197,877
Out of Balance					_			
Betore Cost Ratio Adjustment	\$	1,096,442	\$	826,187	\$	276,688	\$	2,199,318
After Cost Ratio Adjustment	\$	1,096,442	\$	812,574	\$	288,862	\$	2,197,877
Total	\$	-	\$	13,614	-\$	12,173	\$	1,441

C4.3 RevCst Adjustment Test

2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet is only required to be completed if the applicant is intending to apply for incremental capital. This sheet captures the Billing Determinants from the "Most Recent Year" (i.e. 2007 Actual) as required to calculate the "Growth" function to be used for the Incremental Capital Threhhold calculation.

Instructions:

1. Enter number of customers in column H (A) 2. Enter kWh in column I (B) for all classes 3. Enter kW in column J (C) for customer groups billed in kW or kVA

			Billed				Base	Base		Distribution	Distribution	
			or			Base Service	Volumetric	Volumetric Rate	Service Charge	Revenue	Revenue	Total Revenue
Rate Class	Fixed Metric	Vol Metric	Connection	Billed kWh	Billed kW	Charge	Rate kWh	kW	Revenue	kWh	kW	by Rate Class
			Α	В	С	D	E	F	G = A * D * 12	H = B * E	I = C * F	J = G + H + I
Residential	Customer	kWh		0 (0 (\$10.29	\$0.0133	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
General Service Less Than 50 kW	V Customer	kWh		0 (0 0	\$24.12	\$0.0088	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
General Service 50 to 4,999 kW	Customer	kW		0 (0 0	\$281.88	\$0.0000	\$1.8564	\$0.00	\$0.00	\$0.00	\$0.00
Unmetered Scattered Load	Customer	kWh		0 (0 0	\$7.34	\$0.0351	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Sentinel Lighting	Connection	kW		0 (0 0	\$1.23	\$0.0000	\$9.4558	\$0.00	\$0.00	\$0.00	\$0.00
Street Lighting	Connection	kW		0 (0 0	\$1.82	\$0.0000	\$7.4359	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 7	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 8	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 9	NA	NA		0 (0 (\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 10	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 11	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 12	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 13	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 14	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 15	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 16	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 17	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 18	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 19	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 20	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 21	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 22	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 23	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 24	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 25	NA	NA		0 (0 0	\$0.00	\$0.0000	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00
									\$0.00	\$0.00	\$0.00	\$0.00

Commission de l'énergie de l'Ontario

2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet is only required to be completed if the applicant is intending to apply for incremental capital. This sheet captures the Billing Determinants from the "Most Recent Year" (i.e. 2007 Actual) as required to calculate the "Growth" function to be used for the Incremental Capital Threhhold calculation.

Instructions:

- 1. Enter number of customers in column H (A)
- 2. Enter kWh in column I (B) for all classes
- 3. Enter kW in column J (C) for customer groups billed in kW or kVA

Rate Class	Fixed Metric	Vol Metric	Billed Customer or Connections	rs 6 Billed	kWh Bill	led kW	Base Service Charge	Base Distribution Volumetric Rate kWh	Base Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Total Revenue by Rate Class
			Α	E	3	С	D	E	F	12	H = B * E	I = C * F	
Rate Class 26	NA	NA		0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 27	NA	NA		0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 28	NA	NA		0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 29	NA	NA		0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 30	NA	NA		0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 31	NA	NA		0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 32	NA	NA		0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 33	NA	NA		0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 34	NA	NA		0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rate Class 35	NA	NA		0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
										\$0.00	\$0.00	\$0.00	\$0.00



Ontario Energy Board

Commission de l'énergie de l'Ontario

2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet determines the capital structure transition adjustment necessary for the utility. It is based on the Rate Base as shown on Sheet B3.1.

Capital Structure Transition

A B

Size of Utility (Rate Base)

Year		Small	Med-Small			Med-Large			Large			
		[\$0, \$100M)		[\$100M,\$250M)			[\$250M,\$1B)			>=\$1B	
	Short Term	Long Term		Short Term	Long Term		Short Term	Long Term		Short Term	Long Term	
	Debt	Debt	Equity	Debt	Debt	Equity	Debt	Debt	Equity	Debt	Debt	Equity
2007	4.0%	46.0%	50.0%	4.0%	51.0%	45.0%	4.0%	56.0%	40.0%	4.0%	61.0%	35.0%
2008	4.0%	49.3%	46.7%	4.0%	53.5%	42.5%	4.0%	56.0%	40.0%	4.0%	58.5%	37.5%
2009	4.0%	52.7%	43.3%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%
2010	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%

Rate Base	
Size of Utility	

\$5,274,505
Small

Deemed Capital Structure

	Short Term Debt	Long Term Debt	Equity
2008	4.0%	49.3%	46.7%
2009	4.0%	52.7%	43.3%



Ontario Energy Board Commission de l'énergie de l'Ontario 2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet calculates the K-Factor adjustment as determined from Sheet "E1.1". The K-factor value as calculated below (AX) should be entered on Sheet "D2.2 K-Factor Adjustment -Gen" and Sheet "D2.2 K-Factor Adjustment - Uniq".

Applicants Rate Base	Last Rate Re-Basing Amount						
Average Net Fixed Assets							
Gross Fixed Assets - Re-Basing Opening	\$ 4,635	5,472	A				
Add: CWIP Re-Basing Opening	\$	-	В				
Re-Basing Capital Additions	\$ 602	2,400	С				
Re-Basing Capital Disposals	\$	-	D				
Re-Basing Capital Retirements	\$	-	E				
Deduct: CWIP Re-Basing Closing	\$	-	F				
Gross Fixed Assets - Re-Basing Closing	\$ 5,237	7,872	G				
Average Gross Fixed Assets			\$4	,936,672	н		
Accumulated Depreciation - Re-Basing Opening	\$ 1.138	3.692	1				
Re-Basing Depreciation Expense	\$ 239	9.155	J				
Re-Basing Disposals	\$	_	ĸ				
Re-Basing Retirements	\$	-	L				
Accumulated Depreciation - Re-Basing Closing	\$ 1,377	7,847	М				
Average Accumulated Depreciation			\$1	,258,270	Ν		
Average Net Fixed Assets			\$3	678 403	0		
			ψŪ	,070,400	U		
Working Capital Allowance	040.01	0.000	-				
Working Capital Allowance Base	\$10,640	J,680	2				
Working Capital Allowance Rate	15.0	%	Q		-		
Working Capital Allowance			\$1	,596,102	R		
Rate Base			\$5	,274,505	s		
Return on Rate Base	4.00	0/	т 🍙	040.000			
Deemed Short Term Debt %	4.00	%	1 \$	210,980	VV		
Deemed Long Term Debt %	52.70	0%	U \$2	,779,664	X		
Deemed Equity %	43.30)%	V \$2	,283,860	Y		
Short Term Interest	4.47	%	Z \$	9.431	AC		
Long Term Interest	4.99	% A	A \$	138,705	AD		
Return on Equity	8.57	% A	B \$	195,727	AE		
Return on Rate Base			\$	343,863	AF		
Distribution Expenses							
OM&A Expenses	\$ 1.609	0.052 A	G				
Amortization	\$ 239	9.155 A	λH				
Ontario Capital Tax	\$	- /	41				
Grossed Up PILs	\$ 25	5,124 A	٩J				
Low Voltage	\$ 192	2,735 A	λK				
Transformer Allowance	\$ 37	,012 A	٨L				
	\$	- A	M				
	\$	- A	NN N				
	\$	- A	0				
			\$2	,103,078	AP		
Revenue Offsets							
Specific Service Charges	-\$ 137	7,870 A	Q				
Late Payment Charges	-\$ 52	2,700 A	R				
Other Distribution Income	-\$ 30),280 A	S				
Other Income and Deductions	-\$ 31	1,000 A	AT -\$	251,850	AU		
Revenue Requirement from Distribution Rates							
(after Capital Structure Transition)			\$2	,195,091	AV		
Revenue Requirement from Distribution Rates							
(Before Capital Structure Transition)			\$2	,201,511	AW		
K-factor Adjustment				-0 29%	AX		
· · · · · · · · · · · · · · · · · · ·				0.20/0			

2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet calculates "Shared Tax Saving Rate Rider"

Instructions: 1. If the CCA rate changes were not applied in the re-basing then the appropriate values should be inputted here.

2. Enter the Taxable Capital amount and Deduction used in the last re-basing for the Ontario Taxable Capital calculation.

3. Enter the Regulatory Taxable Income used in the last rebasing to calculated PILs.

Summary - Sharing of Tax Change Forecast Amounts

1. Tax Related Amounts Forecast from CCA Rate Changes

Please note that the component with respect to CCA rates need only be completed if the affected changes were not applied in the 2008 COS process.

Computer Equipment (All Class 45 - If no change made)		
Opening UCC Balance - Jan 1, 2007	\$	-
UCC Purchases / Additions to March 18, 2007	\$	-
UCC Purchases / Additions on or after March 19, 2007	\$	-
Closinging UCC Balance - Dec 31, 2007	\$	-
UCC Purchases / Additions in Test Year 2008	\$	-
UCC Before 1/2 Yr Adjustment	\$	-
1/2 Year Rule {1/2 Additions Less Disposals}	\$	-
Reduced UCC	\$	-
CCA Rate -former tax rule CCA rate	4	5%
Total CCA Test Year - Computer Equipment (Class 45 - No Change)	\$	-
Computer Equipment (Class 45 - If change made)		
Computer Equipment (Class 45 - If change made) Opening UCC Balance - Jan 1, 2007	\$	-
Computer Equipment (Class 45 - If change made) Opening UCC Balance - Jan 1, 2007 UCC Purchases / Additions to March 18, 2007	\$ \$	1
Computer Equipment (Class 45 - If change made) Opening UCC Balance - Jan 1, 2007 UCC Purchases / Additions to March 18, 2007 UCC Balance - former tax rule CCA rate	\$ \$	-
Computer Equipment (Class 45 - If change made) Opening UCC Balance - Jan 1, 2007 UCC Purchases / Additions to March 18, 2007 UCC Balance - former tax rule CCA rate CCA Rate	\$ \$ \$	- - - !5%
Computer Equipment (Class 45 - If change made) Opening UCC Balance - Jan 1, 2007 UCC Purchases / Additions to March 18, 2007 UCC Balance - former tax rule CCA rate CCA Rate CCA Test Year - Computer Equipment (Class 45 - No Change)	\$ \$ \$ \$	- - - !5% -
Computer Equipment (Class 45 - If change made) Opening UCC Balance - Jan 1, 2007 UCC Purchases / Additions to March 18, 2007 UCC Balance - former tax rule CCA rate CCA Rate CCA Rate CCA Test Year - Computer Equipment (Class 45 - No Change) Computer Equipment (Class 50 - If change made)	\$ \$ 4 \$	- - - 15% -
Computer Equipment (Class 45 - If change made) Opening UCC Balance - Jan 1, 2007 UCC Purchases / Additions to March 18, 2007 UCC Balance - former tax rule CCA rate CCA Rate CCA Test Year - Computer Equipment (Class 45 - No Change) Computer Equipment (Class 50 - If change made) UCC Purchases / Additions on or after March 19, 2007	\$ \$ 4 \$	- - - - -

Closinging UCC Balance - Dec 31, 2007
UCC Purchases / Additions in Test Year 2008
UCC Before 1/2 Yr Adjustment
1/2 Year Rule {1/2 Additions Less Disposals}
Reduced UCC
CCA Rate -former tax rule CCA rate
CCA Test Year

Total CCA Test Year - Computer Equipment - If change made

Affected Computer Equipment (Class 50 - As included in re-basing)

/ mootou computer Equipment (clace co / to meladou mire buoing)		
UCC Purchases / Additions on or after March 19, 2007	\$	-
Closinging UCC Balance - Dec 31, 2007	\$	-
UCC Purchases / Additions in Test Year 2008	\$	-
UCC Before 1/2 Yr Adjustment	\$	-
1/2 Year Rule {1/2 Additions Less Disposals}	\$	-
Reduced UCC	\$	-
CCA Rate -former tax rule CCA rate		45%
CCA Test Year (Class 50 - As included in re-basing)	\$	-
	-	-

Change in CCA - Computer Equipment (Class 45; New Class 50)

Distribution Assets (All Class 1 - If no change made)		
Opening UCC Balance - Jan 1, 2007	\$ -	
UCC Purchases / Additions to March 18, 2007	\$ -	
UCC Purchases / Additions on or after March 19, 2007	\$ -	
Closinging UCC Balance - Dec 31, 2007	\$ -	
UCC Purchases / Additions in Test Year 2008	\$ -	
UCC Before 1/2 Yr Adjustment	\$ -	
1/2 Year Rule {1/2 Additions Less Disposals}	\$ -	
Reduced UCC	\$ -	
CCA Rate -former tax rule CCA rate	4%	
Total CCA Test Year - Distribution Assets (Class 1 - No Change)	\$ -	
	 	-

Distribution Assets (Class 4 - If change made)

Opening UCC Balance - Jan 1, 2007	\$	-
UCC Purchases / Additions to March 18, 2007	\$	-
UCC Balance - former tax rule CCA rate	\$	-
CCA Rate	4	4%
CCA Test Year - Computer Equipment (Class 45 - No Change)	\$	-
Distribution Assets (Class 1.1 - If change made)		
UCC Purchases / Additions on or after March 19, 2007	\$	-

Closinging UCC Balance - Dec 31, 2007 UCC Purchases / Additions in Test Year 2008 UCC Before 1/2 Yr Adjustment 1/2 Year Rule {1/2 Additions Less Disposals} Reduced UCC CCA Rate -former tax rule CCA rate CCA Test Year

Total CCA Test Year - Distribution Assets - If change made

2008

\$ - 2009

\$ - 2010

\$ - 2011

\$ - 2012

\$ -

Affected Distribution Assets (Class 1.1 - As included in re-basing) UCC Purchases / Additions on or after March 19, 2007 Closinging UCC Balance - Dec 31, 2007 UCC Purchases / Additions in Test Year 2008 UCC Before 1/2 Yr Adjustment 1/2 Year Rule {1/2 Additions Less Disposals} Reduced UCC CCA Rate -former tax rule CCA rate Affected Distribution Assets CCA Test Year (Class 1.1 - As included in re-basing)	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -				
Change in CCA - Distribution Assets (Class 1; New Class 1.1)	2008 \$-	2009 \$-	2010 \$ -	2011 \$-	2012 \$ -
CCA Difference Tax Rate (Anticipated Corporate Incorne Tax Rates during IR term) Tax Impact Grossed-up Tax Amount	\$ - 16.5% \$ - \$ -	\$ - 16.5% <u>\$ -</u> \$ -	\$ - 16.5% \$ - \$ -	\$ - 16.5% \$ - \$ -	\$ - 16.5% <u>\$ -</u> \$ -
2. Tax Related Amounts Forecast from Capital Tax Rate Changes	2008	2009	2010	2011	2012
Taxable Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Deduction from taxable capital up to \$15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Net Taxable Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Rate	0.225%	0.225%	0.150%	0.000%	0.000%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -	\$ -	\$ -	\$ -
3. Tax Related Amounts Forecast from Income Tax Rate Changes Regulatory Taxable Income	2008 \$ 127,142	2009 \$ 127,142	2010 \$ 127,142	2011 \$ 127,142	2012 \$ 127,142
Corporate Tax Rate	16.5%	16.5%	16.5%	16.5%	16.5%
Tax Impact	\$ 20,978	\$ 20,978	\$ 20,978	\$ 20,978	\$ 20,978
Grossed-up Tax Amount	\$ 25,124	\$ 25,124	\$ 25,124	\$ 25,124	\$ 25,124
Tax Related Amounts Forecast from CCA Rate Changes	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -	\$-	\$ -	\$-
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 25,124	\$ 25,124	\$ 25,124	\$ 25,124	\$ 25,124
Total Tax Related Amounts	\$ 25,124	\$ 25,124	\$ 25,124	\$ 25,124	\$ 25,124
Incremental Tax Savings		\$-	\$ -	\$-	\$-
Total Tax Savings (2009 - 2012)					\$-
Sharing of Tax Savings (50%)		\$-	\$-	\$-	\$ -
Total Sharing of Tax Savings (50%)					\$ -

2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet calculates "Shared Tax Saving Rate Rider" based on Option A: Fixed Variable split. The applicant may elect to enter the calculated rate riders as found under Columns K, L, & M onto Sheet "J2.5 Tax Change Rate Rider"

The applicant may alternatively elect to use Option B based on Volumetric allocation or calculate an alternative rate rider.

The instructions per the September 5, 2008 Supplementary Report of the Board on 3GIRM apply in all cases.

Residential Customer KWh 27.9% 28.8% 0.0% \$	Rate Class	Fixed Metric	Vol Metric	Service Charge % Revenue A	Distribution Volumetric Rate % Revenue kWh B	Distribution Volumetric Rate % Revenue kW C	Sei Ch Rev	rvice arge renue \$N * A	Distribut Volumet Rate Reve kWh	ion ric enue B	Distribution Volumetric Rate Revenue kW F = \$N * C	e Rev Ra	Total /enue by te Class F	Billed Customers or Connections H	Billed kWh	Billed kV	N	Service Charge Rate Rider K = D / H / 12	Distribution Volumetric Rate kWh Rate Rider	Distribution Volumetric Rate kW Rate Rider
Non-schedular Customer KWh 2 / 2 / 3 / 2 / 2 / 3 / 2 / 2 / 3 / 2 / 2	Posidontial	Customor	k/M/b	27.0%	26.9%	0.0%	р-, с	φ I I A		5	r - yit C	¢		4 072	45 370 633	J	0	R - D/ H/ 12		W = F / J
Ordered Solve Costantine NVM D12-% 9.5% 0.0% 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 5	Conoral Sonvice Loss Than 50 kW	Customer	kWh	27.9%	20.0%	0.0%	э с	-	ф с	-	а - с	¢ ¢	-	4,972	45,579,625		0	\$0.0000000 \$0.0000000	\$0.0000000 \$0.0000000	
Concertain service 30: 00 - 999 kW Customer kWH 0.2% 0.5% 0.0% 1.0% s - s - s - s - 64 47.322.372 1.32.103 Statuodo Statuodo Statuodo Statuado	Caparal Service Less Than 50 KW	Customer		10.2%	9.0%	0.0%	э с	-	ф Ф	-	а с	ф Ф	-	110	24,065,319	400.40	0	\$0.0000000	\$0.0000000	£0.000000
Connected Scatter (Usad) Cost, metric (Vin) 0.2 / metric (Vin) 0.2 / metric (Vin) 0.2 / metric (Vin) 0.0 / metric (Vin) 0	Upmotored Seattored Load	Customer	KVV k\M/b	9.8%	0.0%	11.0%	þ	-	ф Ф	-	ф -	\$ ¢	-	64	47,522,972	132,10	0	\$0.0000000 ©0.0000000	\$0.0000000 \$0.0000000	\$0.0000000
Connection NV 0.0% </td <td>Sontinol Lighting</td> <td>Connection</td> <td></td> <td>0.2%</td> <td>0.5%</td> <td>0.0%</td> <td>э с</td> <td>-</td> <td>ф с</td> <td>-</td> <td>а - с</td> <td>¢ ¢</td> <td>-</td> <td>40</td> <td>100 826</td> <td>27</td> <td>20</td> <td>\$0.0000000 \$0.0000000</td> <td>\$0.0000000 \$0.0000000</td> <td>000000</td>	Sontinol Lighting	Connection		0.2%	0.5%	0.0%	э с	-	ф с	-	а - с	¢ ¢	-	40	100 826	27	20	\$0.0000000 \$0.0000000	\$0.0000000 \$0.0000000	000000
Order Lagring Coline Lutin NV 1.6% 0.0% 0.0% 2.0% 3 - 3 <td>Street Lighting</td> <td>Connection</td> <td></td> <td>0.0%</td> <td>0.0%</td> <td>0.1%</td> <td>э с</td> <td>-</td> <td>ф с</td> <td>-</td> <td>а - с</td> <td>¢ ¢</td> <td>-</td> <td>1 652</td> <td>1 266 221</td> <td>21</td> <td>9</td> <td>\$0.0000000 \$0.0000000</td> <td>\$0.0000000 \$0.0000000</td> <td>\$0.0000000</td>	Street Lighting	Connection		0.0%	0.0%	0.1%	э с	-	ф с	-	а - с	¢ ¢	-	1 652	1 266 221	21	9	\$0.0000000 \$0.0000000	\$0.0000000 \$0.0000000	\$0.0000000
Name NA NA NA OUM OUM S - <th< td=""><td>Bate Class 7</td><td>NA</td><td></td><td>1.0%</td><td>0.0%</td><td>2.0%</td><td>э с</td><td>-</td><td>ф Ф</td><td>-</td><td>а с</td><td>ф Ф</td><td>-</td><td>1,055</td><td>1,300,231</td><td>3,07</td><td>5</td><td>\$0.0000000</td><td>\$0.0000000</td><td>\$0.0000000</td></th<>	Bate Class 7	NA		1.0%	0.0%	2.0%	э с	-	ф Ф	-	а с	ф Ф	-	1,055	1,300,231	3,07	5	\$0.0000000	\$0.0000000	\$0.0000000
Name Name Outh	Rate Class 7			0.0%	0.0%	0.0%	þ	-	ф Ф	-	ф -	\$ ¢	-	0	0		0			
Name Name Name Outho Ou	Rate Class 0		NA	0.0%	0.0%	0.0%	э с	-	ф с	-	а - с	¢ ¢	-	0	0		0			
Nate Class 10 NA NA NA OUVA S - S - S - OUVA	Rate Class 9		NA	0.0%	0.0%	0.0%	э с	-	ф с	-	а - с	¢ ¢	-	0	0		0			
Rate Class 11 NA NA NA 0.0%	Rate Class 10			0.0%	0.0%	0.0%	\$	-	ъ с	-	ֆ - «	\$	-	0	0		0			
NA NA NA 0.0% 0	Rate Class 11			0.0%	0.0%	0.0%	þ	-	ф Ф	-	ф -	\$ ¢	-	0	0		0			
NAC NA NA 0.0%	Rate Class 12		NA	0.0%	0.0%	0.0%	э с	-	ф с	-	а - с	¢ ¢	-	0	0		0			
NA NA NA NA O.0% S - <	Rate Class 13		NA	0.0%	0.0%	0.0%	э с	-	ф с	-	а - с	¢ ¢	-	0	0		0			
Rate Class 15 NA NA NA 0.0% 0.0% 0.0% 5 - 5 - 5 - 6 0 0 0 Rate Class 16 NA NA NA 0.0% 0.0% 0.0% \$ - \$ - \$ - 0 0 0 0 Rate Class 17 NA NA NA 0.0% 0.0% 0.0% \$ - \$ >	Rate Class 14			0.0%	0.0%	0.0%	э с	-	ф Ф	-	а с	ф Ф	-	0	0		0			
NA NA NA NA O.0% O.0	Rate Class 15			0.0%	0.0%	0.0%	þ	-	ф Ф	-	ф -	\$ ¢	-	0	0		0			
NA NA NA NA O.0% O.0	Rate Class 10		NA	0.0%	0.0%	0.0%	э с	-	ф с	-	а - с	¢ ¢	-	0	0		0			
NA NA NA NA O.0% O.0% O.0% S - S	Rate Class 17		NA	0.0%	0.0%	0.0%	э с	-	ф с	-	а - с	¢ ¢	-	0	0		0			
NA NA NA O.0% O.0% O.0% S - <	Rate Class 10		NA	0.0%	0.0%	0.0%	э с	-	ф с	-	а - с	¢ ¢	-	0	0		0			
Rate Class 20 NA NA 0.0% 0.0% 0.0% s - </td <td>Rate Class 19</td> <td></td> <td></td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>\$</td> <td>-</td> <td>ъ с</td> <td>-</td> <td>ֆ - «</td> <td>\$</td> <td>-</td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td></td> <td></td> <td></td>	Rate Class 19			0.0%	0.0%	0.0%	\$	-	ъ с	-	ֆ - «	\$	-	0	0		0			
NA NA NA 0.0% 0	Rate Class 20			0.0%	0.0%	0.0%	þ	-	ф Ф	-	ф -	\$ ¢	-	0	0		0			
NA NA NA 0.0% 0	Rate Class 21	NA	NA	0.0%	0.0%	0.0%	ф с	-	¢	-	ф -	¢ ¢	-	0	0		0			
Rate Class 25 NA NA 0.0% 0.0% 0.0% 5 - \$ - </td <td>Rate Class 22</td> <td></td> <td></td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>\$</td> <td>-</td> <td>¢</td> <td>-</td> <td>ъ -</td> <td>¢</td> <td>-</td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td></td> <td></td> <td></td>	Rate Class 22			0.0%	0.0%	0.0%	\$	-	¢	-	ъ -	¢	-	0	0		0			
Rate Class 24 INA INA 0.0% 0.0% 5 - 5	Rate Class 23			0.0%	0.0%	0.0%	\$	-	¢	-	ъ -	¢	-	0	0		0			
Rate Class 20 IVA IVA U.0% U.0% \$ - \$ - \$ - \$ - U U U	Rate Class 24			0.0%	0.0%	0.0%	\$	-	\$	-	\$ -	\$	-	0	0		0			
	Rale CidSS 20	INA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	ъ -	\$	-	0	0		U			

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Commission de l'énergie de l'Ontario 2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet calculates "Shared Tax Saving Rate Rider" based on Option B: Volumetric allocation . The applicant may elect to enter the calculated rate riders as found under Columns F & G onto Sheet "J2.5 Tax Change Rate Rider"

The applicant may alternatively elect to use Option A based on Fixed Variable split or calculate an alternative rate rider.

The instructions per the September 5, 2008 Supplementary Report of the Board on 3GIRM apply in all cases.

			Total Povonuo \$	Total Povonuo	Total Z-Factor			Distribution	Distribution
Rate Class	Fixed Metric	Vol Metric	by Rate Class	% by Rate Class	Rate Class	Billed kWh	Billed kW	kWh Rate Rider	kW Rate Rider
			A	B = A / \$H	C = \$I * B	D	E	F = C / D	G = C / E
Residential	Customer	kWh	\$1,203,878	54.77%	\$0	45,379,623	0	\$0.000000	
General Service Less Than 50 kW	Customer	kWh	\$437,135	19.89%	\$0	24,085,319	0	\$0.000000	
General Service 50 to 4,999 kW	Customer	kW	\$457,664	20.82%	\$0	47,522,972	132,103		\$0.000000
Unmetered Scattered Load	Customer	kWh	\$14,916	0.68%	\$0	304,493	0	\$0.000000	
Sentinel Lighting	Connection	kW	\$3,140	0.14%	\$0	100,826	279		\$0.000000
Street Lighting	Connection	kW	\$81,145	3.69%	\$0	1,366,231	3,875		\$0.000000
Rate Class 7	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 8	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 9	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 10	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 11	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 12	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 13	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 14	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 15	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 16	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 17	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 18	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 19	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 20	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 21	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 22	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 23	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 24	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 25	NA	NA	\$0	0.00%	\$0	0	0		
			\$2,197,877	100.00%	\$0				
			Н						

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Ontario Energy Board Commission de l'énergie de l'Ontario

2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet calculates "Price Cap Index" and the "Growth" value to be used in the Incremental Capital Threshold calculation.

The Price Cap Index is also to be entered on Sheet "F1.2 Price Cap Adjustment - Gen" and Sheet "F1.3 Price Cap Adjustment - Unq" if applicable.

Note:

Price Cap Index

Price Cap Index		0.98%
Less Stretch Factor	-0.40%	
Less Productivity Factor	-0.72%	
Price Escalator (GDP-IPI)	2.10%	

Growth

Re-Basing - General	B1.1 Re-Basing Revenue - Gen	\$2,199,318	А
Re-Basing - Unique	B2.1 Re-Basing Revenue - Unique	\$-	В
Re-Basing - Total			\$2,199,318 C

Growth		0.00%	G
Most Recent Year Reported - Total		\$ -	F
Most Recent Year Reported - Unique D1.2 Ld Act-Mst Rcent Yr - Uniq	\$ - 1	≣	
Most Recent Year Reported - General D1.1 Ld Act-Mst Rcent Yr - Gen	\$ - [C	

2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet calculates the Incremental Capital Threshold and the Incremental Capital CAPEX

Instructions:

1. The Threshold Test (L) and resultant Threshold CAPEX (M) are based on inputs form sheets "B3.1 Re-Basing Reven Requiremt", "D1.1 Ld Act-Mst Rcent Yr - Gen", "D1.2 Ld Act-Mst Rcent Yr - Unq", and "G1.1 Threshold Parameters".

2. The applicant may elect to test their 2009 Proposed Capital Forecast by entering inputs as shown in Column O which calculates Proposed CAPEX" (Q).

3. If Proposed CAPEX (Q) is greater than Threshold CAPEX (M), Incremental Capital CAPEX (R) is calculated.

Year	2005	2006	2007	2008		2008	D	2009			
Status	Actual	Actual	Actual	Re-Dasiliy		FUIECasi	FI	opose	u		
Price Cap Index				0.98%	Α						
Growth				0.00%	в						
Dead Band				20%	С						
Average Net Fixed Assets											
Gross Fixed Assets Opening	\$ -	\$ -	\$-	\$ 4,635,472		\$ -	\$	-			
Add: CWIP Opening	\$ -	\$-	\$-	\$ -		\$ -	\$	-	D		
Capital Additions	\$ -	\$ -	\$-	\$ 602,400		\$ -	\$	-	E		
Capital Disposals	\$ -	\$ -	\$-	\$ -		\$ -	\$	-			
Capital Retirements	\$-	\$-	\$-	\$ -		\$ -	\$	-			
Deduct: CWIP Closing	\$-	\$-	\$-	\$ -		\$ -	\$	-	F		
Bross Fixed Assets - Closing	\$-	\$-	\$-	\$ 5,237,872		\$ -	\$	-			
verage Gross Fixed Assets	\$-	\$-	\$-	\$ 4,936,672		\$ -	\$	-			
Accumulated Depreciation - Opening	\$-	\$-	\$-	\$ 1,138,692		\$ -	\$	-			
Depreciation Expense	\$ -	\$ -	\$-	\$ 239,155	G	\$ -	\$	-			
Disposals	\$ -	\$ -	\$-	\$ -		\$ -	\$	-			
Retirements	\$ -	\$-	\$-	\$-		\$ -	\$	-			
Accumulated Depreciation - Closing	\$-	\$-	\$-	\$ 1,377,847		\$ -	\$	-			
verage Accumulated Depreciation	\$ -	\$-	\$-	\$ 1,258,270		\$ -	\$	-			
verage Net Fixed Assets	\$-	\$-	\$-	\$ 3,678,403	н	\$ -	\$	-			
Vorking Capital Allowance											
Working Capital Allowance Base				\$10,640,680							
Working Capital Allowance Rate				15%							
Vorking Capital Allowance				\$ 1,596,102	I.						
ate Base				\$ 5,274,505	J =	H + I					
Depreciation				G \$ 239,155	к						
Threshold Test				141.61%	L =	1 + (J / K	() * (B	+ A *	(1	+ B)) + C	
hreshold CAPEX										\$338,676	M = K *
CWIP Opening							D \$		N		
Capital Additions							E S		0		
CWIP Closing							Ε¢		P		
							·φ	-	2	¢	0 - N +
IUPUSEU UAFEA										φ -	Q - N +
ncremental Capital CAPEX										\$ -	R = Q -

G2.1 Threshold Test

Purpose of this sheet:

This sheet calculates the Depreciation Expense factor and CCA factor to be applied to Incremental CAPEX.

Instructions:

1. In order to calculate depreciation for Incremental CAPEX, a factor for the depreciation on new capital in 2009 must be inputted. This amount is exclusive of depreciation on previous period investments. The half year rule for depreciation must be applied to this calculation in refer to be in conformance with OEP depreciation policy. Enter this value in Row 42 below with bistorical amount for comparison. To

Balance Sheet

Year Status	2005 Actual	2006 Actual	2007 Actual	2008 Re-Basing	2008 Forecast	2009 Proposed
Fixed Assets & Accumulated Depreciation Gross Fixed Assets -Opening Add: CWIP Opening Capital Additions Capital Disposals Capital Retirements Deduct: CWIP Closing Gross Fixed Assets - Closing	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ \$ - \$ \$ \$	\$- \$- \$- \$- \$- \$- \$- \$-	\$4,635,472 \$ - \$ 602,400 \$ - \$ - \$ - \$ - \$ 5,237,872	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Accumulated Depreciation - Opening Depreciation Expense Disposals Retirements Accumulated Depreciation - Closing	\$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -	\$1,138,692 \$239,155 \$- \$- \$1,377,847	- - - - - - - - -	\$ - \$ - \$ - \$ - \$ -
Depreciation Expense as a percentage of Gross Fixed Assets Depreciation Expense on Gross Fixed Assets attributable to prior years Depreciation Expense on Gross Fixed Assets attributable to reporting years Depreciation Expense on Gross Fixed Assets	\$ - <mark>\$ -</mark> \$ -	\$ - <mark>\$ -</mark> \$ -	\$ - <mark>\$ -</mark> \$ -	\$ 239,155 \$ - \$ 239,155	\$ - <mark>\$ -</mark> \$ -	\$- <mark>\$-</mark> \$-
Gross Fixed Assets attributable to prior years Gross Fixed Assets attributable to reporting years Gross Fixed Assets - Closing	\$ - \$ - \$ -	\$- \$- \$-	\$ - \$ - \$ -	\$4,635,472 \$602,400 \$5,237,872	\$ - \$ - \$ -	\$ - \$ - \$ -
Depreciation Expense as a percentage of Gross Fixed Assets - Prior Years Depreciation Expense as a percentage of Gross Fixed Assets - Reporting Years	0% 0%	0% 0%	0% 0%	5% 0%	0% 0%	0% 0% C = A / B
Years Times 2 (Two) to adjust for half-year rule						0% D = C * 2
Income Tax Return Year Status	2005 Actual	2006 Actual	2007 Actual	2008 Bo Rasing	2008	2009
Underreciated Canital Cost and Cantial Cost Allowance	710100			DEFLOSING	Forecast	Proposed
			, lotadi	INC-Dasing	Forecast	Proposed
(as derived from CCRA T2 SCH 8 (99)) Undepreciated capital cost at the beginning of the year Cost of acquisitions during the year (new property must be available for use) Net adjustments Proceeds of dispositions during the year (amount not to exceed the capital cost) Undepreciated capital cost 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds row 5) Reduced undepreciated capital cost (row 6 minus row 7) Recapture of capital cost allowance Terminal loss Capital cost allowance Undepreciated capital cost at the end of the year (row 6 minus row 12)	2 \$- 3 \$- 4 \$- 5 \$- 6 <u>\$-</u> 7 \$- 8 \$- 10 \$- 11 \$- 12 <u>\$-</u> 13 \$-	\$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$	\$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Forecast \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Proposed \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
(as derived from CCRA T2 SCH 8 (99)) Undepreciated capital cost at the beginning of the year Cost of acquisitions during the year (new property must be available for use) Net adjustments Proceeds of dispositions during the year (amount not to exceed the capital cost) Undepreciated capital cost 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds row 5) Reduced undepreciated capital cost (row 6 minus row 7) Recapture of capital cost allowance Terminal loss Capital cost allowance Undepreciated capital cost at the end of the year (row 6 minus row 12) CCA on Opening UCC CCA on Other Adjustments CCA Claimed	2 \$- 3 \$- 4 \$- 5 \$- 6 \$- 7 \$- 8 \$- 10 \$- 11 \$- 12 \$- 12 \$- 13 \$- \$- \$- \$- \$- \$- \$- \$- \$- \$-	\$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$	\$- \$-	\$ - \$ -	\$ - \$ -	Proposed \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
(as derived from CCRA T2 SCH 8 (99)) Undepreciated capital cost at the beginning of the year Cost of acquisitions during the year (new property must be available for use) Net adjustments Proceeds of dispositions during the year (amount not to exceed the capital cost) Undepreciated capital cost 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds row 5) Reduced undepreciated capital cost (row 6 minus row 7) Recapture of capital cost allowance Terminal loss Capital cost allowance Undepreciated capital cost at the end of the year (row 6 minus row 12) CCA on Opening UCC CCA on Opening UCC CCA on Other Adjustments CCA claimed CCA as a percent of UCC	2 \$- 3 \$- 4 \$- 5 \$- 6 \$- 7 \$- 8 \$- 10 \$- 11 \$- 12 \$- 13 \$- \$- \$- \$- \$- \$- \$- \$- \$- \$-	\$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$	\$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$- \$	\$ - \$ -	\$ - \$ -	Proposed \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
(as derived from CCRA T2 SCH 8 (99)) Undepreciated capital cost at the beginning of the year Cost of acquisitions during the year (new property must be available for use) Net adjustments Proceeds of dispositions during the year (amount not to exceed the capital cost) Undepreciated capital cost 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds row 5) Reduced undepreciated capital cost (row 6 minus row 7) Recapture of capital cost allowance Terminal loss Capital cost allowance Undepreciated capital cost at the end of the year (row 6 minus row 12) CCA on Opening UCC CCA on Additions To UCC CCA on Other Adjustments CCA claimed CCC ast a percent of UCC Opening UCC Cost of acquisitions during the year (new property must be available for use) Other Adjustments Closing UCC	2 \$- 3 \$- 4 \$- 5 \$- 6 \$- 7 \$- 8 \$- 10 \$- 11 \$- 12 \$- 13 \$- \$- \$- \$- \$- \$- \$- \$- \$- \$-	\$- \$-	\$- \$-	\$ - \$ -	S - S -	Proposed \$ - \$

Ontario Energy Board Commission de l'énergie de l'Ontario 2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet calculates the Revenue Requirement for Incremental CAPEX to be recovered through the Incremental Capital Rate Rider.

	_			
Current Revenue Requirement				
Current Revenue Requirement - General			\$ 2,199,318	Α
Current Revenue Requirement - Unique			\$ -	в
Current Revenue Requirement - Total			\$ 2,199,318	C = A + E
	1			
Return on Rate Base				
Incremental Capital CAPEX			\$ -	D
Depreciation Expense as a percentage of Gross Fixed Assets - Reporting Years	0.00%	E	\$ -	F = D * E
Rate Base			\$ -	G = D + I
Deemed ShortTerm Debt %	4.0%	н	\$ -	J = G * H
Deemed Long Term Debt %	52.7%	I.	\$ -	K = G *
Short Term Interest	4.47%	L	\$ -	N = J * L
Long Term Interest	4.99%	м	\$ -	0 =K * N
Return on Rate Base - Interest			\$ -	P = N + 0
Deemed Equity %	43.3%	Q	\$ -	R = G * 0
Return on Rate Base -Equity	8.57%	s	\$ -	T= R*\$
Return on Rate Base - Total			\$ -	U = P + 1

Amortization Expense				1
	¢0.00	V - D		
Incremental Capital CAPEX	\$0.00	v = D		
Depreciation Expense as a percentage of Gross Fixed Assets - Reporting Years	0.00%	w		
Amortization Expense - Incremental			\$ -	X = V * W
				1
Grossed up PIL's				
Regulatory Taxable Income			\$ -	Y = T
Add Back Amortization Expense			\$ -	Z = X
Incremental Capital CAPEX	\$0.00	AA = D		
CCA as a percent of Average UCC	0.00%	AB		
Deduct CCA			\$ -	AC = AA * AB
Incremental Taxable Income			\$ -	AD = Y + Z - AC
Current Tax Rate (F1.1 Z-Factor Tax Changes)	16.5%	AE		
PIL's Before Gross Up			\$ -	AF = AD * AE
Incremental Grossed Up PIL's			\$ -	AG = AF / (1 - AE)
Ontario Capital Tax				_
Incremental Capital CAPEX			\$ -	AH = D
Less : Available Capital Exemption (if any)			\$ -	AJ
Incremental Capital CAPEX subject to OCT			\$ -	АК
Ontario Capital Tax Rate (F1.1 Z-Factor Tax Changes)	0.225%	AL		
Incremental Ontario Capital Tax			\$ -	AM = AK * AL
]
Incremental Revenue Requirement				
Return on Rate Base - Total			\$ -	AN
Amortization Expense - Total			\$ -	AO
Incremental Grossed Up PIL's			\$ -	AP
Incremental Ontario Capital Tax			\$ -	AQ
Incremental Revenue Requirement			\$ -	R = AN + AO + AP + A
				1

G4.1 IncrementalCapitalAdjust

Ontario Energy Board Commission de l'énergie de l'Ontario 2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet calculates "Incremental Capital Rate Rider" based on Option A: Fixed Variable split. The applicant may elect to enter the calculated rate riders as found under Columns K, L & M onto Sheet "J2.5 Tax Change Rate Rider".

The applicant may alternatively elect to use Option B based on Volumetric allocation or calculate an alternative rate rider.

The instructions per the September 5, 2008 Supplementary Report of the Board on 3GIRM apply in all cases.

Rate Class	Fixed Metric	Vol Metric	Service Charge % Revenue A	Distribution Volumetric Rate % Revenue kWh B	Distribution Volumetric Rate % Revenue kW C	Se Ch Rev D =	ervice harge venue \$N * A	Dis Vol Rate E =	tribution lumetric Revenue kWh = \$N * B	Distrib Volum Rate Re kV F = \$1	ution hetric evenue V N * C	Tota Revenu Rate Cl F	al le by lass	Billed Customers or Connections H	Billed kWh	Billed kW J	Service Charge Rate Rider K = D / H / 12	Distribution Volumetric Rate kWh Rate Rider L = E / I	Distribution Volumetric Rate kW Rate Rider M = F / J
Residential	Customer	kWh	27.9%	26.8%	0.0%	\$	-	\$	-	\$	-	\$	-	4,972	45,379,623	0	\$0.000000	\$0.000000	
General Service Less Than 50 kW	Customer	kWh	10.2%	9.6%	0.0%	\$	-	\$	-	\$	-	\$	-	778	24,085,319	0	\$0.000000	\$0.000000	
General Service 50 to 4,999 kW	Customer	kW	9.8%	0.0%	11.0%	\$	-	\$	-	\$	-	\$	-	64	47,522,972	132,103	\$0.000000	\$0.000000	\$0.000000
Unmetered Scattered Load	Customer	kWh	0.2%	0.5%	0.0%	\$	-	\$	-	\$	-	\$	-	48	304,493	0	\$0.000000	\$0.000000	
Sentinel Lighting	Connection	n kW	0.0%	0.0%	0.1%	\$	-	\$	-	\$	-	\$	-	34	100,826	279	\$0.000000	\$0.000000	\$0.000000
Street Lighting	Connection	n kW	1.6%	0.0%	2.0%	\$	-	\$	-	\$	-	\$	-	1,653	1,366,231	3,875	\$0.000000	\$0.000000	\$0.000000
Rate Class 7	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 8	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 9	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 10	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 11	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 12	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 13	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 14	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 15	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 16	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 17	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 18	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 19	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 20	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 21	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 22	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 23	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 24	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
Rate Class 25	NA	NA	0.0%	0.0%	0.0%	\$	-	\$	-	\$	-	\$	-	0	0	0			
			49.9%	37.0%	13.1%	\$	-	\$	-	\$	-	\$	-						

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Ontario Energy Board

Commission de l'énergie de l'Ontario

2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet calculates "Incremental Capital Rate Rider" based on Option B: Volumetric allocation.

The applicant may elect to enter the calculated rate riders as found under Columns F & G onto Sheet "J2.5 Tax Change Rate Rider".

The applicant may alternatively elect to use Option A based on Fixed Variable split or calculate an alternative rate rider.

The instructions per the September 5, 2008 Supplementary Report of the Board on 3GIRM apply in all cases.

			Total Revenue	Total Revenue %	Total Incremental Capital \$ by			Distribution Volumetric Rate kWh Rate	Distribution Volumetric Rate kW Rate
Rate Class	Fixed Metric	: Vol Metric	\$ by Rate Class	by Rate Class	Rate Class	Billed kWh	Billed kW	Rider	Rider
	a .		A	B = A / \$H	C = \$I ^ B	D	E	F = C / D	G=C/E
Residential	Customer	kWh	\$1,203,878	54.77%	\$0	45,379,623	0	\$0.00000	
General Service Less Than 50 kW	/ Customer	kvvn	\$437,135	19.89%	\$0	24,085,319	0	\$0.000000	
General Service 50 to 4,999 kW	Customer	kW	\$457,664	20.82%	\$0	47,522,972	132,103		\$0.000000
Unmetered Scattered Load	Customer	kWh	\$14,916	0.68%	\$0	304,493	0	\$0.000000	
Sentinel Lighting	Connection	kW	\$3,140	0.14%	\$0	100,826	279		\$0.000000
Street Lighting	Connection	kW	\$81,145	3.69%	\$0	1,366,231	3,875		\$0.000000
Rate Class 7	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 8	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 9	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 10	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 11	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 12	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 13	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 14	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 15	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 16	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 17	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 18	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 19	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 20	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 21	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 22	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 23	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 24	NA	NA	\$0	0.00%	\$0	0	0		
Rate Class 25	NA	NA	\$0	0.00%	\$0	0	0		
			\$2,197,877	100.00%	\$0				

G4.3 Incr Cap RRider Opt B Vol