



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

How to Turn
on Macros



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 | la Regional Hydro Distribution Corporation |
| Applicant Service Area | |
| OEB Application Number | EB-2002-0173 |
| LDC Licence Number | ED-2002-0502 |
| 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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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 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 J = G + H + I |
|------------|---------------------------------|--------------|------------|--|---------------------------|--------------------------|----------------------------------|--|---|--|---|--|--|
| RES | Residential | Customer | kWh | 2,817 | 33,090,578 | | \$10.13 | \$0.0146 | | \$342,435 | \$483,122 | \$0 | \$825,557 |
| GSLT50 | General Service Less Than 50 kW | Customer | kWh | 431 | 14,771,227 | | \$18.17 | \$0.0170 | | \$93,975 | \$251,111 | \$0 | \$345,086 |
| GSGT50 | General Service 50 to 4,999 kW | Customer | kW | 16 | 14,752,248 | 37,580 | \$123.11 | | \$3.0504 | \$23,637 | \$0 | \$114,634 | \$138,271 |
| USL | Unmetered Scattered Load | Connection | kWh | 11 | 125,709 | | \$8.53 | \$0.0130 | | \$1,126 | \$1,634 | \$0 | \$2,760 |
| Sen | Sentinel Lighting | Connection | kW | 27 | 27,890 | 77 | \$0.09 | | \$7.6612 | \$29 | \$0 | \$590 | \$619 |
| SL | Street Lighting | Connection | kW | 1,011 | 581,870 | 1,718 | \$0.82 | | \$10.6841 | \$9,948 | \$0 | \$18,355 | \$28,304 |
| 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 |
| | | | | | | | | | | \$471,150 | \$735,868 | \$133,579 | \$1,340,597 |



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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)

| 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 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 |



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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 | | Last Rate Re-Basing Amount | |
|---|--------------|----------------------------|-----------------------------------|
| Average Net Fixed Assets | | | |
| Gross Fixed Assets - Re-Basing Opening | \$ 3,574,261 | A | |
| Add: CWIP Re-Basing Opening | | B | |
| Re-Basing Capital Additions | \$ 163,500 | C | |
| Re-Basing Capital Disposals | | D | |
| Re-Basing Capital Retirements | | E | |
| Deduct: CWIP Re-Basing Closing | | F | |
| Gross Fixed Assets - Re-Basing Closing | \$ 3,737,761 | G | |
| Average Gross Fixed Assets | | | \$ 3,656,011 H = (A + G) / 2 |
| Accumulated Depreciation - Re-Basing Opening | \$ 1,691,901 | I | |
| Re-Basing Depreciation Expense | \$ 178,637 | J | |
| Re-Basing Disposals | | K | |
| Re-Basing Retirements | | L | |
| Accumulated Depreciation - Re-Basing Closing | \$ 1,870,538 | M | |
| Average Accumulated Depreciation | | | \$ 1,781,220 N = (I + M) / 2 |
| Average Net Fixed Assets | | | \$ 1,874,792 O = H - M |
| Working Capital Allowance | | | |
| Working Capital Allowance Base | \$ 5,643,929 | P | |
| Working Capital Allowance Rate | 15.0% | Q | |
| Working Capital Allowance | | | \$ 846,589 R = P * Q |
| Rate Base | | | \$ 2,721,381 S = O + R |
| Return on Rate Base | | | |
| Deemed ShortTerm Debt % | 4.00% | T | \$ 108,855 W = S * T |
| Deemed Long Term Debt % | 49.33% | U | \$ 1,342,457 X = S * U |
| Deemed Equity % | 46.67% | V | \$ 1,270,068 Y = S * V |
| Short Term Interest | 4.47% | Z | \$ 4,866 AC = W * Z |
| Long Term Interest | 5.82% | AA | \$ 78,131 AD = X * AA |
| Return on Equity | 8.57% | AB | \$ 108,845 AE = Y * AB |
| Return on Rate Base | | | \$ 191,842 AF = AC + AD + AE |
| Distribution Expenses | | | |
| OM&A Expenses | \$ 964,229 | AG | |
| Amortization | \$ 178,637 | AH | |
| Ontario Capital Tax (F1.1 Z-Factor Tax Changes) | \$ - | AI | |
| Grossed Up PILs (F1.1 Z-Factor Tax Changes) | \$ 29,101 | AJ | |
| Low Voltage | \$ 139,296 | AK | |
| Transformer Allowance | \$ 12,958 | AL | |
| | \$ - | AM | |
| | \$ - | AN | |
| | \$ - | AO | |
| | | | \$ 1,324,221 AP = SUM (AG : AO) |
| Revenue Offsets | | | |
| Specific Service Charges | -\$ 57,220 | AQ | |
| Late Payment Charges | -\$ 12,200 | AR | |
| Other Distribution Income | -\$ 77,232 | AS | |
| Other Income and Deductions | \$ - | AT | -\$ 146,652 AU = SUM (AQ : AT) |
| Revenue Requirement from Distribution Rates | | | \$ 1,369,411 AV = AP + AU |
| Rate Classes Revenue | | | |
| Rate Classes Revenue - General (B1.1 Re-Basing Revenue - Gen) | \$ 1,340,597 | AW | |
| Rate Classes Revenue - Unique (B2.1 Re-Basing Revenue - Unique) | \$ - | AX | |
| Rate Classes Revenue - Total | | | \$ 1,340,597 AY = AW + AX |
| Difference | | | \$ 28,814 AZ = AV - AY |
| Difference (Percentage - should be less than 1%) | | | 2.15% |



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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 | Total Revenue | % of Revenue | Total Expenses | % of Cost | Allocated Net Income | | Total Expenses plus | | Revenue/Cost Ratio % |
|---------------------------------|---------------|--------------|----------------|-------------|----------------------|----------------------------|-----------------------------------|--------------------------------------|----------------------|
| | A | B = A / \$J | C | D = C / \$K | (NI) E | % of All NI F = E / \$L | Allocated Net Income G = C + D | % Tot Exp plus All NI H = G / \$M | |
| Residential | | | | | | | \$ - | | |
| General Service Less Than 50 kW | | | | | | | \$ - | | |
| General Service 50 to 4,999 kW | | | | | | | \$ - | | |
| Unmetered Scattered Load | | | | | | | \$ - | | |
| Sentinel Lighting | | | | | | | \$ - | | |
| Street Lighting | | | | | | | \$ - | | |
| Rate Class 7 | | | | | | | \$ - | | |
| Rate Class 8 | | | | | | | \$ - | | |
| Rate Class 9 | | | | | | | \$ - | | |
| Rate Class 10 | | | | | | | \$ - | | |
| Rate Class 11 | | | | | | | \$ - | | |
| Rate Class 12 | | | | | | | \$ - | | |
| Rate Class 13 | | | | | | | \$ - | | |
| Rate Class 14 | | | | | | | \$ - | | |
| Rate Class 15 | | | | | | | \$ - | | |
| Rate Class 16 | | | | | | | \$ - | | |
| Rate Class 17 | | | | | | | \$ - | | |
| Rate Class 18 | | | | | | | \$ - | | |
| Rate Class 19 | | | | | | | \$ - | | |
| Rate Class 20 | | | | | | | \$ - | | |
| Rate Class 21 | | | | | | | \$ - | | |
| Rate Class 22 | | | | | | | \$ - | | |
| Rate Class 23 | | | | | | | \$ - | | |
| Rate Class 24 | | | | | | | \$ - | | |
| Rate Class 25 | | | | | | | \$ - | | |
| | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | |
| | J | | K | | L | | M | | |



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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

| Rate Class | Total Revenue A | % of Revenue B = A / \$J | Total Expenses C | % of Cost D = C / \$K | Allocated Net Income (NI) E | % of All NI F = E / \$L | Total Expenses plus Allocated Net Income G = C + D | % Tot Exp plus All NI H = G / \$M | Revenue/Cost Ratio % I = A / H |
|---------------|--------------------|-----------------------------|---------------------|--------------------------|--------------------------------|----------------------------|---|--------------------------------------|-----------------------------------|
| 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 | | | | | | | \$ - | | |
| | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | |
| | J | | K | | L | | M | | |



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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 A | % of Revenue B = A / \$H | Total Expenses plus Allocated Net Income C | % Tot Exp plus All NI D = C / \$I | Revenue/ Cost Ratio % E = B / D | % Recovered from Monthly Service Charge F | % Recovered from Volumetric Distribution Charge G |
|---------------------------------|--------------------|-----------------------------|---|--------------------------------------|------------------------------------|--|--|
| Residential | \$ 825,557 | 61.6% | | | | 41.5% | 58.5% |
| General Service Less Than 50 kW | \$ 345,086 | 25.7% | | | | 27.2% | 72.8% |
| General Service 50 to 4,999 kW | \$ 138,271 | 10.3% | | | | 17.1% | 82.9% |
| Unmetered Scattered Load | \$ 2,760 | 0.2% | | | | 40.8% | 59.2% |
| Sentinel Lighting | \$ 619 | 0.0% | | | | 4.7% | 95.3% |
| Street Lighting | \$ 28,304 | 2.1% | | | | 35.1% | 64.9% |
| Rate Class 7 | \$ - | 0.0% | | | | | |
| Rate Class 8 | \$ - | 0.0% | | | | | |
| Rate Class 9 | \$ - | 0.0% | | | | | |
| Rate Class 10 | \$ - | 0.0% | | | | | |
| Rate Class 11 | \$ - | 0.0% | | | | | |
| Rate Class 12 | \$ - | 0.0% | | | | | |
| Rate Class 13 | \$ - | 0.0% | | | | | |
| Rate Class 14 | \$ - | 0.0% | | | | | |
| Rate Class 15 | \$ - | 0.0% | | | | | |
| Rate Class 16 | \$ - | 0.0% | | | | | |
| Rate Class 17 | \$ - | 0.0% | | | | | |
| Rate Class 18 | \$ - | 0.0% | | | | | |
| Rate Class 19 | \$ - | 0.0% | | | | | |
| Rate Class 20 | \$ - | 0.0% | | | | | |
| Rate Class 21 | \$ - | 0.0% | | | | | |
| Rate Class 22 | \$ - | 0.0% | | | | | |
| Rate Class 23 | \$ - | 0.0% | | | | | |
| Rate Class 24 | \$ - | 0.0% | | | | | |
| Rate Class 25 | \$ - | 0.0% | | | | | |
| | \$1,340,597 | 100.0% | \$ - | 0.0% | | | |
| | H | | I | | | | |



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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.

| Rate Class | Total Revenue | % of Revenue | Total Expenses plus Allocated Net Income | % Tot Exp plus All NI | Revenue/Cost Ratio % | % Recovered from Monthly Service Charge | % Recovered from Volumetric Distribution Charge |
|---------------|---------------|--------------|--|--------------------------|-------------------------|---|---|
| | A | B = A / \$H | C | D = C / \$I | E = B / D | F | G |
| Rate Class 26 | \$ - | | | | | | 0.0% |
| Rate Class 27 | \$ - | | | | | | 0.0% |
| Rate Class 28 | \$ - | | | | | | 0.0% |
| Rate Class 29 | \$ - | | | | | | 0.0% |
| Rate Class 30 | \$ - | | | | | | 0.0% |
| Rate Class 31 | \$ - | | | | | | 0.0% |
| Rate Class 32 | \$ - | | | | | | 0.0% |
| Rate Class 33 | \$ - | | | | | | 0.0% |
| Rate Class 34 | \$ - | | | | | | 0.0% |
| Rate Class 35 | \$ - | | | | | | 0.0% |
| | \$ - | 0.0% | \$ - | 0.0% | | | |
| | H | | I | | | | |



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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" - "Set Cell" (select cell in column C) - "To Value" (enter target value i.e. .58) - "By Changing Value" (select cell in column B). To work properly column B must have a numeric value.
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.
5. Manual adjustments can also be entered in Columns G, H & I.
6. Transfer the resultant adjustments found in Columns J, K & L to the 2009 OEB 3GIRM Rate Generator sheet "D1.2 Reven Cost Ratio Adj - Gen".

| Rate Class | Current Revenue/Cost Ratio % | Adjust Revenue/Cost Ratio % | Resultant Revenue/Cost Ratio % | Formulaic Adjustment to Service Charge | Formulaic Adjustment to Distribution Volumetric Rate kWh | Formulaic Adjustment to Distribution Volumetric Rate kW | Manual Adjustment to Service Charge | Manual Adjustment to Distribution Volumetric Rate kWh | Manual Adjustment to Distribution Volumetric Rate kW | Resultant Adjustment to Service Charge | Resultant Adjustment to Distribution Volumetric Rate kWh | Resultant Adjustment to Distribution Volumetric Rate kW | Base % Recovered from Monthly Service Charge | Base % Recovered from Volumetric Distribution Charge | Ratio Adjusted% Recovered from Monthly Service Charge | Ratio Adjusted % Recovered from Volumetric Distribution Charge | Ratio Adjusted Total Revenue | Ratio Adjusted % of Revenue | Ratio Adjusted Total Expenses plus Allocated Net Income | Ratio Adjusted % of Total Exp plus All Ni |
|---------------------------------|------------------------------|-----------------------------|--------------------------------|--|--|---|-------------------------------------|---|--|--|--|---|--|--|---|--|------------------------------|-----------------------------|---|---|
| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T |
| Residential | | | | \$ - | \$ - | \$ - | -\$ 0.18 | -\$ 0.0003 | | -\$ 0.18 | -\$ 0.0003 | \$ - | 41.5% | 58.5% | 41.5% | 58.5% | \$ 809,545 | 60.4% | | |
| General Service Less Than 50 kW | | | | \$ - | \$ - | \$ - | -\$ 0.34 | 0.0003 | | -\$ 0.34 | 0.0003 | \$ - | 27.2% | 72.8% | 27.2% | 72.8% | \$ 338,896 | 25.3% | | |
| General Service 50 to 4,999 kW | | | | \$ - | \$ - | \$ - | \$ 16.16 | | \$ 0.4003 | \$ 16.16 | \$ - | \$ 0.4003 | | | 17.1% | 82.9% | \$ 156,417 | 11.7% | | |
| Unmetered Scattered Load | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | 40.8% | 59.2% | 40.8% | 59.2% | \$ 2,760 | 0.2% | | |
| Sentinel Lighting | | | | \$ - | \$ - | \$ - | \$ 0.08 | | \$ 0.6788 | \$ 0.08 | \$ - | \$ 0.6788 | 4.7% | 95.3% | 7.9% | 92.1% | \$ 697 | 0.1% | | |
| Street Lighting | | | | \$ - | \$ - | \$ - | \$ 0.13 | | \$ 1.6351 | \$ 0.13 | \$ - | \$ 1.6351 | 35.1% | 64.9% | 35.3% | 64.7% | \$ 32,690 | 2.4% | | |
| Rate Class 7 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 8 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 9 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 10 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 11 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 12 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 13 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 14 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 15 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 16 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 17 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 18 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 19 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 20 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 21 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 22 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 23 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 24 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Rate Class 25 | | | | \$ - | \$ - | \$ - | | | | \$ - | \$ - | \$ - | | | | | \$ - | 0.0% | | |
| Out of balance | | | | | | | | | | | | | | | | | \$1,341,006 | 100.0% | \$ - | 0.0% |
| | | | | | | | | | | | | | | | | | K | | L | |



Ontario Energy Board

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 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 Rate kWh | Formulaic Adjustment to Distribution Volumetric Rate kW | Manual Adjustment to Service Charge | Manual Adjustment to Distribution Volumetric Rate kWh | Manual Adjustment to Distribution Volumetric Rate kW | Resultant Adjustment to Service Charge |
|---------------|------------------------------|-----------------------------|--------------------------------|--|--|---|-------------------------------------|---|--|--|
| 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 | | | | \$ - | \$ - | \$ - | | | | \$ - |



Ontario Energy Board
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 ratio's from Sheet 3.1.

| Rate Class | Fixed Metric | Vol Metric | Billed Customers or | | | 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 |
|---------------------------------|--------------|------------|---------------------|------------|-----------|---------------------|------------------------------------|-------------------------------|---------------------------------------|--|---|--------------------------------------|---|--|
| | | | Connections | Billed kWh | Billed kW | | | | | | | | | |
| | | | A | B | C | D | E | F = D + E | G | H | I = G + H | J | K | L = J + K |
| Residential | Customer | kWh | 2,817 | 33,090,578 | - | \$10.13 | -\$0.18 | \$9.95 | \$0.0146 | -\$0.0003 | \$0.0143 | \$0.0000 | \$0.0000 | \$0.0000 |
| General Service Less Than 50 kW | Customer | kWh | 431 | 14,771,227 | - | \$18.17 | -\$0.34 | \$17.83 | \$0.0170 | -\$0.0003 | \$0.0167 | \$0.0000 | \$0.0000 | \$0.0000 |
| General Service 50 to 4,999 kW | Customer | kW | 16 | 14,752,248 | 37,580 | \$123.11 | \$16.16 | \$139.27 | \$0.0000 | \$0.0000 | \$0.0000 | \$3.0504 | \$0.4003 | \$3.4507 |
| Unmetered Scattered Load | Connection | kWh | 11 | 125,709 | - | \$8.53 | \$0.00 | \$8.53 | \$0.0130 | \$0.0000 | \$0.0130 | \$0.0000 | \$0.0000 | \$0.0000 |
| Sentinel Lighting | Connection | kW | 27 | 27,890 | 77 | \$0.09 | \$0.08 | \$0.17 | \$0.0000 | \$0.0000 | \$0.0000 | \$7.6612 | \$0.6788 | \$8.3400 |
| Street Lighting | Connection | kW | 1,011 | 581,870 | 1,718 | \$0.82 | \$0.13 | \$0.95 | \$0.0000 | \$0.0000 | \$0.0000 | \$10.6841 | \$1.6351 | \$12.3192 |
| Rate Class 7 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 8 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 9 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 10 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 11 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 12 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 13 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 14 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 15 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 16 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 17 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 18 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 19 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 20 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 21 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 22 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 23 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 24 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| Rate Class 25 | NA | NA | - | - | - | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |

C4.1 CA RevCst-RateRe-alloc-Gen

C4.1 CA RevCst-RateRe-alloc-Gen



Ontario Energy Board
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 Metric | Vol Metric | Billed Customers or Connections | | | 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 |
|---------------|--------------|------------|---------------------------------|---|---|------------|-----------|---------------------|------------------------------------|----------|-------------------------------|---------------------------------------|--|----------|---|--------------------------------------|---|-----------|--|
| | | | A | B | C | | | | D | E | | | F = D + E | G | | | H | I = G + H | |
| Rate Class 26 | NA | NA | - | - | - | | \$0.00 | \$0.00 | \$0.00 | \$0.0000 | \$0.0000 | \$0.0000 | \$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 | \$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 | \$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 | \$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 | \$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 | \$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 | \$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 | \$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 | \$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 | \$0.0000 | \$0.0000 | \$0.0000 | |

C4.2 CA RevCst-RateRe-alloc-Unq

C4.2 CA RevCst-RateRe-alloc-Unq



Ontario Energy Board

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 3.1 and Sheet 3.2 to result in the "Out of Balance" section.

| | Service Charge Revenue | Distribution Volumetric Rate Revenue kWh | Distribution Volumetric Rate Revenue kW | Total Revenue by Rate Class |
|---|---------------------------|---|--|--------------------------------|
| Revenue Before Cost Ratio Adjustment | | | | |
| General (C3.1 CA RevCst-RateRe-alloc-Gen) | \$ 471,150 | \$ 735,868 | \$ 133,579 | \$ 1,340,597 |
| Unique (C3.2 CA RevCst-RateRe-alloc-Unq) | \$ - | \$ - | \$ - | \$ - |
| Total Revenue Before Cost Ratio Adjustment | \$ 471,150 | \$ 735,868 | \$ 133,579 | \$ 1,340,597 |
| Revenue Cost Ratio Adjustment | | | | |
| General (C3.1 CA RevCst-RateRe-alloc-Gen) | -\$ 3,137 | -\$ 14,359 | \$ 17,905 | \$ 409 |
| Unique (C3.2 CA RevCst-RateRe-alloc-Unq) | \$ - | \$ - | \$ - | \$ - |
| Total Revenue Cost Ratio Adjustment | -\$ 3,137 | -\$ 14,359 | \$ 17,905 | \$ 409 |
| Revenue After Cost Ratio Adjustment | | | | |
| General (C3.1 CA RevCst-RateRe-alloc-Gen) | \$ 468,013 | \$ 721,509 | \$ 151,484 | \$ 1,341,006 |
| Unique (C3.2 CA RevCst-RateRe-alloc-Unq) | \$ - | \$ - | \$ - | \$ - |
| Total Revenue After Cost Ratio Adjustment | \$ 468,013 | \$ 721,509 | \$ 151,484 | \$ 1,341,006 |
| Out of Balance | | | | |
| Before Cost Ratio Adjustment | \$ 471,150 | \$ 735,868 | \$ 133,579 | \$ 1,340,597 |
| After Cost Ratio Adjustment | \$ 468,013 | \$ 721,509 | \$ 151,484 | \$ 1,341,006 |
| Total | \$ 3,137 | \$ 14,359 | -\$ 17,905 | -\$ 409 |



Ontario Energy Board

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 Threhold 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 Customers or Connections | | | 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 |
|---------------------------------|--------------|------------|---------------------------------|---|---|---------------------|---------------------------------------|--------------------------------------|------------------------|--|---|-----------------------------|
| | | | A | B | C | | | | | | | |
| Residential | Customer | kWh | 0 | 0 | 0 | \$10.13 | \$0.0146 | \$0.0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| General Service Less Than 50 kW | Customer | kWh | 0 | 0 | 0 | \$18.17 | \$0.0170 | \$0.0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| General Service 50 to 4,999 kW | Customer | kW | 0 | 0 | 0 | \$123.11 | \$0.0000 | \$3.0504 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unmetered Scattered Load | Connection | kWh | 0 | 0 | 0 | \$8.53 | \$0.0130 | \$0.0000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sentinel Lighting | Connection | kW | 0 | 0 | 0 | \$0.09 | \$0.0000 | \$7.6612 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Street Lighting | Connection | kW | 0 | 0 | 0 | \$0.82 | \$0.0000 | \$10.6841 | \$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 | \$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 |



Ontario Energy Board

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 Customers or Connections A | Billed kWh B | Billed kW C | Base Service Charge D | Base Distribution Volumetric Rate kWh E | 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 |
|---------------|--------------|------------|--------------------------------------|-----------------|----------------|--------------------------|--|---|------------------------------|---|--|----------------------------------|
| 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

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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

Size of Utility (Rate Base)

| Year | Small [\$0, \$100M) | | | Med-Small [\$100M,\$250M) | | | Med-Large [\$250M,\$1B) | | | Large >=\$1B | | |
|------|------------------------|-------------------|--------|------------------------------|-------------------|--------|----------------------------|-------------------|--------|--------------------|-------------------|--------|
| | Short Term Debt | Long Term Debt | Equity | Short Term Debt | Long Term Debt | Equity | Short Term Debt | Long Term Debt | Equity | Short Term Debt | Long Term 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 | A | \$2,721,381 |
| Size of Utility | B | 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% |



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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 | \$3,574,261 | A | |
| Add: CWIP Re-Basing Opening | \$ - | B | |
| Re-Basing Capital Additions | \$ 163,500 | C | |
| Re-Basing Capital Disposals | \$ - | D | |
| Re-Basing Capital Retirements | \$ - | E | |
| Deduct: CWIP Re-Basing Closing | \$ - | F | |
| Gross Fixed Assets - Re-Basing Closing | \$3,737,761 | G | |
| Average Gross Fixed Assets | | | \$3,656,011 H |
| | | | |
| Accumulated Depreciation - Re-Basing Opening | \$1,691,901 | I | |
| Re-Basing Depreciation Expense | \$ 178,637 | J | |
| Re-Basing Disposals | \$ - | K | |
| Re-Basing Retirements | \$ - | L | |
| Accumulated Depreciation - Re-Basing Closing | \$1,870,538 | M | |
| Average Accumulated Depreciation | | | \$1,781,220 N |
| | | | |
| Average Net Fixed Assets | | | \$1,874,792 O |
| | | | |
| Working Capital Allowance | | | |
| Working Capital Allowance Base | \$5,643,929 | P | |
| Working Capital Allowance Rate | 15.0% | Q | |
| Working Capital Allowance | | | \$ 846,589 R |
| | | | |
| Rate Base | | | \$2,721,381 S |
| | | | |
| Return on Rate Base | | | |
| Deemed ShortTerm Debt % | 4.00% | T | \$ 108,855 W |
| Deemed Long Term Debt % | 52.70% | U | \$1,434,168 X |
| Deemed Equity % | 43.30% | V | \$1,178,358 Y |
| | | | |
| Short Term Interest | 4.47% | Z | \$ 4,866 AC |
| Long Term Interest | 5.82% | AA | \$ 83,469 AD |
| Return on Equity | 8.57% | AB | \$ 100,985 AE |
| Return on Rate Base | | | \$ 189,320 AF |
| | | | |
| Distribution Expenses | | | |
| OM&A Expenses | \$ 964,229 | AG | |
| Amortization | \$ 178,637 | AH | |
| Ontario Capital Tax | \$ - | AI | |
| Grossed Up PILs | \$ 29,101 | AJ | |
| Low Voltage | \$ 139,296 | AK | |
| Transformer Allowance | \$ 12,958 | AL | |
| | \$ - | AM | |
| | \$ - | AN | |
| | \$ - | AO | |
| | | | \$1,324,221 AP |
| | | | |
| Revenue Offsets | | | |
| Specific Service Charges | -\$ 57,220 | AQ | |
| Late Payment Charges | \$ 12,200 | AR | |
| Other Distribution Income | -\$ 77,232 | AS | |
| Other Income and Deductions | \$ - | AT | -\$ 146,652 AU |
| | | | |
| Revenue Requirement from Distribution Rates (after Capital Structure Transition) | | | \$1,366,889 AV |
| | | | |
| Revenue Requirement from Distribution Rates (Before Capital Structure Transition) | | | \$1,369,411 AW |
| | | | |
| K-factor Adjustment | | | -0.18% AX |
| E1.2 K-Factor Adjustment | | | |



Ontario Energy Board

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"

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 | \$ 10,071 |
| UCC Purchases / Additions to March 18, 2007 | \$ - |
| UCC Purchases / Additions on or after March 19, 2007 | \$ 4,147 |
| Closing UCC Balance - Dec 31, 2007 | \$ 14,218 |
| UCC Purchases / Additions in Test Year 2008 | \$ - |
| UCC Before 1/2 Yr Adjustment | \$ 14,218 |
| 1/2 Year Rule {1/2 Additions Less Disposals} | \$ - |
| Reduced UCC | \$ 14,218 |
| CCA Rate -former tax rule CCA rate | 45% |
| Total CCA Test Year - Computer Equipment (Class 45 - No Change) | \$ 6,398 |

Computer Equipment (Class 45 - If change made)

| | |
|---|-----------|
| Opening UCC Balance - Jan 1, 2007 | \$ 10,071 |
| UCC Purchases / Additions to March 18, 2007 | \$ - |
| UCC Balance - former tax rule CCA rate | \$ 10,071 |
| CCA Rate | 45% |
| CCA Test Year - Computer Equipment (Class 45 - No Change) | \$ 4,532 |

Computer Equipment (Class 50 - If change made)

| | |
|--|----------|
| UCC Purchases / Additions on or after March 19, 2007 | \$ 4,147 |
| Closing UCC Balance - Dec 31, 2007 | \$ 4,147 |
| UCC Purchases / Additions in Test Year 2008 | \$ - |
| UCC Before 1/2 Yr Adjustment | \$ 4,147 |
| 1/2 Year Rule {1/2 Additions Less Disposals} | \$ - |
| Reduced UCC | \$ 4,147 |
| CCA Rate -former tax rule CCA rate | 55% |
| CCA Test Year | \$ 2,281 |

Total CCA Test Year - Computer Equipment - If change made

\$ 6,813

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

| | |
|--|-----------------|
| UCC Purchases / Additions on or after March 19, 2007 | \$ 4,147 |
| Closing UCC Balance - Dec 31, 2007 | \$ 4,147 |
| UCC Purchases / Additions in Test Year 2008 | \$ - |
| UCC Before 1/2 Yr Adjustment | \$ 4,147 |
| 1/2 Year Rule {1/2 Additions Less Disposals} | \$ - |
| Reduced UCC | \$ 4,147 |
| CCA Rate -former tax rule CCA rate | 45% |
| CCA Test Year (Class 50 - As included in re-basing) | \$ 1,866 |

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

| 2008 | 2009 | 2010 |
|--------|--------|--------|
| \$ 415 | \$ 415 | \$ 415 |

Distribution Assets (All Class 1 - If no change made)

| | |
|--|------------------|
| Opening UCC Balance - Jan 1, 2007 | \$ 2,068,382 |
| UCC Purchases / Additions to March 18, 2007 | \$ - |
| UCC Purchases / Additions on or after March 19, 2007 | \$ - |
| Closing UCC Balance - Dec 31, 2007 | \$ 2,068,382 |
| UCC Purchases / Additions in Test Year 2008 | \$ - |
| UCC Before 1/2 Yr Adjustment | \$ 2,068,382 |
| 1/2 Year Rule {1/2 Additions Less Disposals} | \$ - |
| Reduced UCC | \$ 2,068,382 |
| CCA Rate -former tax rule CCA rate | 4% |
| Total CCA Test Year - Distribution Assets (Class 1 - No Change) | \$ 82,735 |

Distribution Assets (Class 4 - If change made)

| | |
|---|--------------|
| Opening UCC Balance - Jan 1, 2007 | \$ 2,068,382 |
| UCC Purchases / Additions to March 18, 2007 | \$ - |
| UCC Balance - former tax rule CCA rate | \$ 2,068,382 |
| CCA Rate | 4% |
| CCA Test Year - Computer Equipment (Class 45 - No Change) | \$ 82,735 |

Distribution Assets (Class 1.1 - If change made)

| | |
|--|------|
| UCC Purchases / Additions on or after March 19, 2007 | \$ - |
|--|------|

| | | | |
|--|------------------|------------------|------------------|
| Closing 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 | 6% | | |
| CCA Test Year | \$ - | | |
| Total CCA Test Year - Distribution Assets - If change made | \$ 82,735 | | |
| Affected Distribution Assets (Class 1.1 - As included in re-basing) | | | |
| UCC Purchases / Additions on or after March 19, 2007 | \$ - | | |
| Closing 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% | | |
| 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 |
| | \$ - | \$ - | \$ - |
| CCA Difference | \$ 415 | \$ 415 | \$ 415 |
| Tax Rate (Anticipated Corporate Income Tax Rates during IR term) | 16.5% | 16.5% | 16.5% |
| Tax Impact | \$ 68 | \$ 68 | \$ 68 |
| Grossed-up Tax Amount | \$ 82 | \$ 82 | \$ 82 |
| 2. Tax Related Amounts Forecast from Capital Tax Rate Changes | 2008 | 2009 | 2010 |
| Taxable Capital | \$ 2,721,382 | \$ 2,721,382 | \$ 2,721,382 |
| Deduction from taxable capital up to \$15,000,000 | \$ 15,000,000 | \$ 15,000,000 | \$ 15,000,000 |
| Net Taxable Capital | -\$ 12,278,618 | -\$ 12,278,618 | -\$ 12,278,618 |
| Rate | 0.225% | 0.225% | 0.150% |
| Ontario Capital Tax (Deductible, not grossed-up) | \$ - | \$ - | \$ - |
| 3. Tax Related Amounts Forecast from Income Tax Rate Changes | 2008 | 2009 | 2010 |
| Regulatory Taxable Income | \$ 147,268 | \$ 147,268 | \$ 147,268 |
| Corporate Tax Rate | 16.5% | 16.5% | 16.5% |
| Tax Impact | \$ 24,299 | \$ 24,299 | \$ 24,299 |
| Grossed-up Tax Amount | \$ 29,101 | \$ 29,101 | \$ 29,101 |
| Tax Related Amounts Forecast from CCA Rate Changes | \$ 82 | \$ 82 | \$ 82 |
| Tax Related Amounts Forecast from Capital Tax Rate Changes | \$ - | \$ - | \$ - |
| Tax Related Amounts Forecast from Income Tax Rate Changes | \$ 29,101 | \$ 29,101 | \$ 29,101 |
| Total Tax Related Amounts | \$ 29,183 | \$ 29,183 | \$ 29,183 |
| Incremental Tax Savings | | \$ - | \$ - |
| Total Tax Savings (2009 - 2012) | | | |
| Sharing of Tax Savings (50%) | | \$ - | \$ - |
| Total Sharing of Tax Savings (50%) | | | |



Ontario Energy Board

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 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 | Distribution | | | Service Charge Revenue | Distribution | | Service Charge Revenue | Distribution | | Total Revenue by Rate Class | Billed Customers or Connections | | | Service Charge Rate Rider | Distribution | | Distribution |
|---------------------------------|--------------|------------|--------------------|-------------------|--------------------|------------------------|-------------------|------------|------------------------|----------------|-----------|-----------------------------|---------------------------------|-------------|-------------|---------------------------|--------------|---------|--------------|
| | | | Rate % Revenue kWh | Rate % Revenue kW | Rate % Revenue kWh | | Rate % Revenue kW | Billed kWh | | Billed kW | Rate kWh | | Rate kW | | | | | | |
| | | | | | | | | | | | | | | Revenue | Revenue | | Revenue | Revenue | |
| | | | | | | | | | | | | | | | | | | | |
| A | B | C | D = \$N * A | E = \$N * B | F = \$N * C | G | H | I | J | K = D / H / 12 | L = E / I | M = F / J | | | | | | | |
| Residential | Customer | kWh | 25.1% | 35.3% | 0.0% | \$ - | \$ - | \$ - | \$ - | \$ - | 2,817 | 33,090,578 | 0 | \$0.0000000 | \$0.0000000 | | | | |
| General Service Less Than 50 kW | Customer | kWh | 6.9% | 18.4% | 0.0% | \$ - | \$ - | \$ - | \$ - | \$ - | 431 | 14,771,227 | 0 | \$0.0000000 | \$0.0000000 | | | | |
| General Service 50 to 4,999 kW | Customer | kW | 2.0% | 0.0% | 9.7% | \$ - | \$ - | \$ - | \$ - | \$ - | 16 | 14,752,248 | 37,580 | \$0.0000000 | \$0.0000000 | \$0.0000000 | | | |
| Unmetered Scattered Load | Connection | kWh | 0.1% | 0.1% | 0.0% | \$ - | \$ - | \$ - | \$ - | \$ - | 11 | 125,709 | 0 | \$0.0000000 | \$0.0000000 | | | | |
| Sentinel Lighting | Connection | kW | 0.0% | 0.0% | 0.0% | \$ - | \$ - | \$ - | \$ - | \$ - | 27 | 27,890 | 77 | \$0.0000000 | \$0.0000000 | \$0.0000000 | | | |
| Street Lighting | Connection | kW | 0.9% | 0.0% | 1.6% | \$ - | \$ - | \$ - | \$ - | \$ - | 1,011 | 581,870 | 1,718 | \$0.0000000 | \$0.0000000 | \$0.0000000 | | | |
| 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 | | | | | | |
| | | | 34.9% | 53.8% | 11.3% | \$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 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.

| Rate Class | Fixed Metric | Vol Metric | Total Revenue \$ by Rate Class A | Total Revenue % by Rate Class B = A / \$H | Total Z-Factor Tax Change\$ by Rate Class C = \$I * B | Billed kWh D | Billed kW E | Distribution Volumetric Rate kWh Rate Rider F = C / D | Distribution Volumetric Rate kW Rate Rider G = C / E |
|---------------------------------|--------------|------------|--|---|--|-----------------|----------------|--|---|
| Residential | Customer | kWh | \$809,545 | 60.37% | \$0 | 33,090,578 | 0 | \$0.000000 | |
| General Service Less Than 50 kW | Customer | kWh | \$338,896 | 25.27% | \$0 | 14,771,227 | 0 | \$0.000000 | |
| General Service 50 to 4,999 kW | Customer | kW | \$156,417 | 11.66% | \$0 | 14,752,248 | 37,580 | | \$0.000000 |
| Unmetered Scattered Load | Connection | kWh | \$2,760 | 0.21% | \$0 | 125,709 | 0 | \$0.000000 | |
| Sentinel Lighting | Connection | kW | \$697 | 0.05% | \$0 | 27,890 | 77 | | \$0.000000 |
| Street Lighting | Connection | kW | \$32,690 | 2.44% | \$0 | 581,870 | 1,718 | | \$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 | | |
| | | | <u>\$1,341,006</u> | <u>100.00%</u> | <u>\$0</u> | | | | |
| | | | H | | I | | | | |



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 Escalator (GDP-IPI) | 2.10% |
| Less Productivity Factor | -0.72% |
| Less Stretch Factor | -0.40% |

Price Cap Index **0.98%**

Growth

| | | | |
|-------------------------------------|---------------------------------|--------------------|---|
| Re-Basing - General | B1.1 Re-Basing Revenue - Gen | \$1,340,597 | A |
| Re-Basing - Unique | B2.1 Re-Basing Revenue - Unique | \$ - | B |
| Re-Basing - Total | | <u>\$1,340,597</u> | C |
| Most Recent Year Reported - General | D1.1 Ld Act-Mst Rcent Yr - Gen | \$ - | D |
| Most Recent Year Reported - Unique | D1.2 Ld Act-Mst Rcent Yr - Uniq | \$ - | E |
| Most Recent Year Reported - Total | | <u>\$ -</u> | F |
| Growth | | 0.00% | G |



Ontario Energy Board

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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 from sheets "B3.1 Re-Basing Reven Requirement", "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 | 2009 |
|------------------------------------|--------|--------|--------|--------------|---|---------------------|
| Status | Actual | Actual | Actual | Re-Basing | Forecast | Proposed |
| Price Cap Index | | | | 0.98% | A | |
| Growth | | | | 0.00% | B | |
| Dead Band | | | | 20% | C | |
| Average Net Fixed Assets | | | | | | |
| Gross Fixed Assets Opening | \$ - | \$ - | \$ - | \$3,574,261 | \$ - | \$ - |
| Add: CWIP Opening | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital Additions | \$ - | \$ - | \$ - | \$ 163,500 | \$ - | \$ - |
| Capital Disposals | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital Retirements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Deduct: CWIP Closing | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gross Fixed Assets - Closing | \$ - | \$ - | \$ - | \$3,737,761 | \$ - | \$ - |
| Average Gross Fixed Assets | \$ - | \$ - | \$ - | \$3,656,011 | \$ - | \$ - |
| Accumulated Depreciation - Opening | \$ - | \$ - | \$ - | \$1,691,901 | \$ - | \$ - |
| Depreciation Expense | \$ - | \$ - | \$ - | \$ 178,637 | G | \$ - |
| Disposals | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Retirements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation - Closing | \$ - | \$ - | \$ - | \$1,870,538 | \$ - | \$ - |
| Average Accumulated Depreciation | \$ - | \$ - | \$ - | \$1,781,220 | \$ - | \$ - |
| Average Net Fixed Assets | \$ - | \$ - | \$ - | \$1,874,792 | H | \$ - |
| Working Capital Allowance | | | | | | |
| Working Capital Allowance Base | | | | \$5,643,929 | | |
| Working Capital Allowance Rate | | | | 15% | | |
| Working Capital Allowance | | | | \$ 846,589 | I | |
| Rate Base | | | | \$2,721,381 | J = H + I | |
| Depreciation | | | | G \$ 178,637 | K | |
| Threshold Test | | | | 134.93% | L = 1 + (J / K) * (B + A * (1 + B)) + C | |
| Threshold CAPEX | | | | | | \$241,034 M = K * L |
| Proposed CAPEX | | | | | | |
| CWIP Opening | | | | | D \$ - | N |
| Capital Additions | | | | | E \$ - | O |
| CWIP Closing | | | | | F \$ - | P |
| Proposed CAPEX | | | | | \$ - | Q = N + O + P |
| Incremental Capital CAPEX | | | | | \$ - | R = Q - M |



Ontario Energy Board
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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

Balance Sheet

| Year | 2005 | 2006 | 2007 | 2008 | 2008 | 2009 |
|--------|--------|--------|--------|-----------|----------|----------|
| Status | Actual | Actual | Actual | Re-Basing | Forecast | Proposed |

Fixed Assets & Accumulated Depreciation

| | | | | | | |
|------------------------------------|------|------|------|-------------|------|------|
| Gross Fixed Assets -Opening | \$ - | \$ - | \$ - | \$3,574,261 | \$ - | \$ - |
| Add: CWIP Opening | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital Additions | \$ - | \$ - | \$ - | \$ 163,500 | \$ - | \$ - |
| Capital Disposals | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital Retirements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Deduct: CWIP Closing | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Gross Fixed Assets - Closing | \$ - | \$ - | \$ - | \$3,737,761 | \$ - | \$ - |
| Accumulated Depreciation - Opening | \$ - | \$ - | \$ - | \$1,691,901 | \$ - | \$ - |
| Depreciation Expense | \$ - | \$ - | \$ - | \$ 178,637 | \$ - | \$ - |
| Disposals | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Retirements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation - Closing | \$ - | \$ - | \$ - | \$1,870,538 | \$ - | \$ - |

Depreciation Expense as a percentage of Gross Fixed Assets

| | | | | | | |
|--|------|------|------|------------|------|------|
| Depreciation Expense on Gross Fixed Assets attributable to prior years | \$ - | \$ - | \$ - | \$ 178,637 | \$ - | \$ - |
| Depreciation Expense on Gross Fixed Assets attributable to reporting years | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Depreciation Expense on Gross Fixed Assets | \$ - | \$ - | \$ - | \$ 178,637 | \$ - | \$ - |

A

| | | | | | | |
|--|------|------|------|-------------|------|------|
| Gross Fixed Assets attributable to prior years | \$ - | \$ - | \$ - | \$3,574,261 | \$ - | \$ - |
| Gross Fixed Assets attributable to reporting years | \$ - | \$ - | \$ - | \$ 163,500 | \$ - | \$ - |
| Gross Fixed Assets - Closing | \$ - | \$ - | \$ - | \$3,737,761 | \$ - | \$ - |

B

| | | | | | | |
|--|----|----|----|----|----|----|
| Depreciation Expense as a percentage of Gross Fixed Assets - Prior Years | 0% | 0% | 0% | 5% | 0% | 0% |
| Depreciation Expense as a percentage of Gross Fixed Assets - Reporting Years | 0% | 0% | 0% | 0% | 0% | 0% |

C = A / B

Depreciation Expense as a percentage of Gross Fixed Assets - Reporting Years Times 2 (Two) to adjust for half-year rule

0% D = C * 2

Income Tax Return

| Year | 2005 | 2006 | 2007 | 2008 | 2008 | 2009 |
|--------|--------|--------|--------|-----------|----------|----------|
| Status | Actual | Actual | Actual | Re-Basing | Forecast | Proposed |

Undepreciated Capital Cost and Capital Cost Allowance

(as derived from CCRA T2 SCH 8 (99))

| | | | | | | |
|---|----|------|------|------|------|------|
| Undepreciated capital cost at the beginning of the year | 2 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cost of acquisitions during the year (new property must be available for use) | 3 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net adjustments | 4 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Proceeds of dispositions during the year (amount not to exceed the capital cost) | 5 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Undepreciated capital cost | 6 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds row 5) | 7 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Reduced undepreciated capital cost (row 6 minus row 7) | 8 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Recapture of capital cost allowance | 10 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Terminal loss | 11 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital cost allowance | 12 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Undepreciated capital cost at the end of the year (row 6 minus row 12) | 13 | \$ - | \$ - | \$ - | \$ - | \$ - |
| CCA on Opening UCC | | \$ - | \$ - | \$ - | \$ - | \$ - |
| CCA on Additions To UCC | | \$ - | \$ - | \$ - | \$ - | \$ - |
| CCA on Other Adjustments | | \$ - | \$ - | \$ - | \$ - | \$ - |
| CCA Claimed | | \$ - | \$ - | \$ - | \$ - | \$ - |

E

CCA as a percent of UCC

| | | | | | | |
|---|----|------|------|------|------|------|
| Opening UCC | 2 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cost of acquisitions during the year (new property must be available for use) | 3 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Adjustments | | \$ - | \$ - | \$ - | \$ - | \$ - |
| Closing UCC | 13 | \$ - | \$ - | \$ - | \$ - | \$ - |

F

| | | | | | | |
|--|----|----|----|----|----|----|
| CCA as a percent of Opening UCC and Disposals From UCC | 0% | 0% | 0% | 0% | 0% | 0% |
| CCA as a percent of Additions To UCC | 0% | 0% | 0% | 0% | 0% | 0% |

G = E / F



Ontario Energy Board

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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 | \$ | 1,340,597 | A |
| Current Revenue Requirement - Unique | \$ | - | B |
| Current Revenue Requirement - Total | \$ | 1,340,597 | C = A + B |

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 |
| Incremental Capital CAPEX to be included in Rate Base | | | \$ | - | G = D + F |
| Deemed ShortTerm Debt % | 4.0% | H | \$ | - | J = G * H |
| Deemed Long Term Debt % | 52.7% | I | \$ | - | K = G * I |
| Short Term Interest | 4.47% | L | \$ | - | N = J * L |
| Long Term Interest | 5.82% | M | \$ | - | O = K * M |
| Return on Rate Base - Interest | | | \$ | - | P = N + O |
| Deemed Equity % | 43.3% | Q | \$ | - | R = G * Q |
| Return on Rate Base -Equity | 8.57% | S | \$ | - | T = R * S |
| Return on Rate Base - Total | | | \$ | - | U = P + T |

Amortization Expense

| | | | |
|--|--------|-------|-----------|
| 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 |

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 | | \$ | - | AK |
| 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 + AQ |



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 | Service Charge Revenue D = \$N * A | Distribution Volumetric Rate Revenue kWh E = \$N * B | Distribution Volumetric Rate Revenue kW F = \$N * C | Total Revenue by Rate Class F | Billed Customers or Connections H | Billed kWh I | 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 | 25.1% | 35.3% | 0.0% | \$ - | \$ - | \$ - | \$ - | 2,817 | 33,090,578 | 0 | \$0.000000 | \$0.000000 | |
| General Service Less Than 50 kW | Customer | kWh | 6.9% | 18.4% | 0.0% | \$ - | \$ - | \$ - | \$ - | 431 | 14,771,227 | 0 | \$0.000000 | \$0.000000 | |
| General Service 50 to 4,999 kW | Customer | kWh | 2.0% | 0.0% | 9.7% | \$ - | \$ - | \$ - | \$ - | 16 | 14,752,248 | 37,580 | \$0.000000 | \$0.000000 | \$0.000000 |
| Unmetered Scattered Load | Connection | kWh | 0.1% | 0.1% | 0.0% | \$ - | \$ - | \$ - | \$ - | 11 | 125,709 | 0 | \$0.000000 | \$0.000000 | |
| Sentinel Lighting | Connection | kW | 0.0% | 0.0% | 0.0% | \$ - | \$ - | \$ - | \$ - | 27 | 27,890 | 77 | \$0.000000 | \$0.000000 | \$0.000000 |
| Street Lighting | Connection | kW | 0.9% | 0.0% | 1.6% | \$ - | \$ - | \$ - | \$ - | 1,011 | 581,870 | 1,718 | \$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 | | | |
| | | | 34.9% | 53.8% | 11.3% | \$ - | \$ - | \$ - | \$ - | | | | | | |

N



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.

| Rate Class | Fixed Metric | Vol Metric | Total Revenue \$ by Rate Class A | Total Revenue % by Rate Class B = A / \$H | Total Incremental Capital \$ by Rate Class C = \$I * B | Billed kWh D | Billed kW E | Distribution Volumetric Rate kWh Rate Rider F = C / D | Distribution Volumetric Rate kW Rate Rider G = C / E |
|---------------------------------|--------------|------------|--|---|--|-----------------|----------------|---|--|
| Residential | Customer | kWh | \$809,545 | 60.37% | \$0 | 33,090,578 | 0 | \$0.000000 | |
| General Service Less Than 50 kW | Customer | kWh | \$338,896 | 25.27% | \$0 | 14,771,227 | 0 | \$0.000000 | |
| General Service 50 to 4,999 kW | Customer | kW | \$156,417 | 11.66% | \$0 | 14,752,248 | 37,580 | | \$0.000000 |
| Unmetered Scattered Load | Connection | kWh | \$2,760 | 0.21% | \$0 | 125,709 | 0 | \$0.000000 | |
| Sentinel Lighting | Connection | kW | \$697 | 0.05% | \$0 | 27,890 | 77 | | \$0.000000 |
| Street Lighting | Connection | kW | \$32,690 | 2.44% | \$0 | 581,870 | 1,718 | | \$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 | | |
| | | | \$1,341,006 | 100.00% | \$0 | | | | |
| | | | H | | I | | | | |