Hydro One Brampton Networks Inc.

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December 28, 2011

Kirsten Walli, Board Secretary Ontario Energy Board P.O. Box 2319 2300 Yonge Street, 27<sup>th</sup> Floor Toronto ON M4P 1E4

Dear Ms. Walli,

Re: Hydro One Brampton Networks Inc. 2012 IRM3 Distribution Rate Application - Impact of Board's Decision on the determination of the final 2012 rates, Board File No. EB-2011-0174

Hydro One Brampton Networks Inc. ("HOBNI") makes this submission pursuant to the Board's Decision, dated December 22, 2011 pertaining to HOBNI's 2012 IRM 3 rate application.

HOBNI files detailed supporting material, including all relevant calculations, showing the impact of the Board's Decision on HOBNI's determination of the final rates. The supporting documentation includes:

- The updated versions of the excel spreadsheet models including:
  - o 2012 IRM 3 Rate Generator,
  - o 2012 IRM RTSR Adjustment Workform,
  - SIMPIL models, and continuity tables to support the claim for disposition of account 1562
     Deferred PILs.
- LRAM calculations showing the derivation of the final rate riders to recover the approved LRAM amount.
- Customer Bill Impacts.
- Proposed Tariff of Rates and Charges reflecting the Board's findings in its Decision.

If additional information is required please contact the undersigned.

Sincerely,

Scott Miller

Regulatory Affairs Manager

Lett Mils

Hydro One Brampton Networks Inc.

Phone: (905) 452-5504 Email: smiller@HydroOneBrampton.com

cc: Remy Fernandes, President & CEO, Hydro One Brampton Networks Inc.

Aldo Mastrofrancesco, Vice President of Engineering & Operations, Hydro One

Brampton Networks Inc.

Michael Buonaguro, Counsel for VECC

Encl.

#### **APPLICANT COUNSEL**

#### **Michael Engelberg**

Assistant General Counsel Hydro One Networks Inc.

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#### **INTERVENOR**

### **Vulnerable Energy Consumers Coalition**

#### Michael Buonaguro

Counsel for VECC
Public Interest Advocacy Centre

34 King St. E., Suite 1102 Toronto ON M5C 2X8 Tel: 416-767-1666

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**Choose Your Utility:** 

Hydro One Networks Inc. Hydro One Brampton Networks Inc. Application Type: IRM3

OEB Application #: EB-2011-0174 LDC Licence #: ED-2003-0038

Legend

**DROP-DOWN MENU** 

**INPUT FIELD** 

**CALCULATION FIELD** 

## **Application Contact Information**

Name: **Scott Miller** 

Title: **Regulatory Affairs Manager** 

905-452-5504 **Phone Number:** 

**Email Address:** smiller@hydroonebrampton.com

January 1, 2012 We are applying for rates effective:

Please indicate the version of Microsoft Excel that you are currently using:

**Excel 2007** 

# Copyright

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

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Select the appropriate rate classes as they appear on your most recent Board-Approved Tariff of Rates and Charges.

Note: The microFIT class does not exist in the drop-down menu below as it will automatically be inserted into your proposed Tariff Schedule.

### **Rate Class**

Residential General Service Less Than 50 kW General Service 50 to 699 kW General Service 700 to 4,999 kW Large Use **Unmetered Scattered Load** Street Lighting Standby Power - APPROVED ON AN INTERIM BASIS **Embedded Distributor Choose Rate Class Choose Rate Class** 

Please note that unlike the Distribution Volumetric Rates, which will be entered in the following two tabs, all current Monthly Fixed Charges, including the base charges, must be entered on this tab. Please enter the descriptions of the current Monthly Fix Charges exactly as they appear on your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menus under the column labeled "Rate Description". If the description is not found in the drop-down menu, please enter the description in the green cells under the correct class exactly as it appears on the tariff. Once a description is selected or entered into the green cells, the input cells for the "Unit", "Amount", and "Effective Date" will appear. Please note that the base Monthly Fixed Charge is identified in the drop-down list as a "Service Charge" to coincide with the description on the tariff. Please do not enter more than one "Service Charge" for each class for which a base monthly fixed charge applies. \*\*Note: Do not enter Standard Supply Service Rate. The rate will appear automatically on the final Tariff of Rates and Charges.

Rate Description	Unit	Amount	Effective Until Date
Residential			
Service Charge Green Energy Act Initiatives Funding Adder Smart Meter Funding Adder Rate Rider for Smart Meter Variance Account Disposition Rate Rider for Recovery of Stranded Meter Assets	\$ \$ \$ \$ \$ \$	9.75 0.02 1.52 0.79 0.70	December 31, 2011 December 31, 2011 December 31, 2012
Compred Compine Long Them 50 kW			
General Service Less Than 50 kW Service Charge Green Energy Act Initiatives Funding Adder Smart Meter Funding Adder Rate Rider for Smart Meter Variance Account Disposition Rate Rider for Recovery of Stranded Meter Assets	\$ \$ \$ \$	17.61 0.02 1.52 0.79 2.37	December 31, 2011 December 31, 2011 December 31, 2012
General Service 50 to 699 kW			
Service Charge Green Energy Act Initiatives Funding Adder Smart Meter Funding Adder Rate Rider for Smart Meter Variance Account Disposition Rate Rider for Recovery of Stranded Meter Assets	\$ \$ \$ \$	107.48 0.02 1.52 0.79 2.13	December 31, 2011 December 31, 2011 December 31, 2012
General Service 700 to 4,999 kW  Service Charge Green Energy Act Initiatives Funding Adder Smart Meter Funding Adder  Smart Meter Funding Adder	\$ \$ \$	1227.95 0.02 1.52	December 31, 2011
Rate Rider for Smart Meter Variance Account Disposition	\$   	0.79	December 31, 2011
Large Use	Ι.,		
Service Charge Green Energy Act Initiatives Funding Adder Smart Meter Funding Adder Rate Rider for Smart Meter Variance Account Disposition	\$ \$ \$	4395.85 0.02 1.52 0.79	December 31, 2011 December 31, 2011
Unmetered Scattered Load Service Charge (per connection)	\$	0.93	

Street Lighting
Service Charge (per connection)
Embedded Distributor
Standby Power - APPROVED ON AN INTERIM BASIS

\$ 0.47

For each class, please enter the base Distribution Volumetric Rates ("DVR") from your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menus and input cells in columns labeled "Unit" and "Amount".

Rate Description	Unit	Amount
Residential	\$/kWh	0.01420
General Service Less Than 50 kW	\$/kWh	0.01550
General Service 50 to 699 kW	\$/kW	2.41920
General Service 700 to 4,999 kW	\$/kW	3.53210
Large Use	\$/kW	2.12930
Unmetered Scattered Load	\$/kWh	0.01710
Street Lighting	\$/kW	4.89730
Embedded Distributor	\$/kW	0.06120
Standby Power - APPROVED ON AN INTERIM BASIS	\$/kW	1.50470



Please enter the descriptions of all other current Variable Rates, <u>including</u> any applicable low voltage charges, rate riders, rate adders, etc. from your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menus located under the column labeled "Rate Description". If the description is not found in the drop-down menu, please enter the description of the associated rate in the green cells <u>exactly</u> as it appears on the tariff. Once a description is selected or entered into the green cells, the input cells for the "Unit", "Amount", and "Effective Date" will appear. \*\*Note: Do not enter the WMSR or RRRP Rate below. These rates will appear automatically on the final Tariff of Rates and Charges.

April 30, 2012  April 30, 2012	Rate Description	Unit	Amount	Effective Until Date
April 30, 2012  April 30, 2012	Residential			
Seneral Service Less Than 50 kW  are Rider for Deterral/resince Account Expeciation (EAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2011)  Seneral Service Less Than 50 kW  are Rider for Resum of Revenue Buttleway  Seneral Service Less Than 50 kW  are Rider for Resum of Revenue Buttleway  Seneral Service Less Than 50 kW  are Rider for Resum of Revenue Buttleway  Seneral Service Less Than 50 kW  are Rider for Resum of Revenue Buttleway  Seneral Service Less Than 50 kW  are Rider for Resum of Revenue Buttleway  Seneral Service Less Than 50 kW  are Rider for Resum of Revenue Buttleway  Seneral Service Less Than 50 kW  are Rider for Deterral/resinence Account Disposition — Applicable only for Non-RPP Customers  are Rider for Resum of Revenue Buttleway  April 30, 2012  April 30, 2012		\$/kWh	0.00130	April 30, 2012
Seneral Service Less Than 50 kW at Ricker for Debrema Algularment Mechanism (RAM) Recovery / Shared Savings Mechanism (SSM) Recovery (DP11) ShWh (0.00120) Debember 31, 2011 Debember 31, 2011 ShWh (0.00120) Debember 31, 2011 Debember 3	tate Rider for Deferral/Variance Account Disposition (2010)			
Several Service 50 to 699 kW  are Rider for Poturn of Revenue Adjustment Mechanism (RAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2011)  are Rider for Revurn of Revenue Sufficiency  Several Services Less Than 50 kW  Several Services Several Disposition - Applicable only for Non-RPP Customers  set Rider for Deformal/Naminoca Account Disposition (2011)  Several Services Several				
Seneral Service Less Than 50 kW  are Rider for Global Aglatement Sturk-Account Disposition – Applicable only for Non-RPP Customers  are Rider for Global Aglatement Sturk-Account Disposition – Applicable only for Non-RPP Customers  are Rider for Return of Revenue Sufficiency  Seneral Service 50 to 699 kW  are Rider for For Global Aglatement Sturk-Account Disposition – Applicable only for Ron-RPP Customers  are Rider for Foreign of Revenue Sufficiency  Seneral Service 50 to 699 kW  are Rider for Foreign of Revenue Sufficiency  Seneral Service 50 to 699 kW  are Rider for Foreign of Revenue Sufficiency  Seneral Service 50 to 699 kW  are Rider for Foreign of Revenue Sufficiency  Seneral Service 50 to 699 kW  are Rider for Foreign of Revenue Aglatement Sturk-Account Disposition (LMA) Recovery (Shared Savings Mechanism (SSM) Recovery (2011)  Seneral Service 50 to 699 kW  are Rider for Foreign of Revenue Aglatement Sturk-Account Disposition (LMA) Recovery (SMA)  Seneral Service 50 to 699 kW  are Rider for Foreign of Revenue Aglatement Sturk-Account Disposition (LMA) Recovery (SMA)  Seneral Service 50 to 699 kW  are Rider for Foreign of Revenue Aglatement Sturk-Account Disposition (LMA) Recovery (SMA)  Seneral Service 50 to 699 kW  are Rider for Foreign of Revenue Aglatement Sturk-Account Disposition — Applicable only for Non-RPP Customers  are Rider for Foreign of SMA (SMA)  Seneral Service 700 to 4,999 kW  are Rider for Foreign of SMA Aglatement Sturk-Account Disposition — Applicable only for Non-RPP Customers  are Rider for Foreign of SMA (SMA)  Seneral Service 700 to 4,999 kW  are Rider for Foreign of SMA (SMA)  Seneral Service 700 to 4,999 kW  are Rider for Foreign of SMA (SMA)  Seneral Service 700 to 4,999 kW  Seneral Service 700 to 4,999 kW  April SO, 2012				December 31, 2012
Seneral Service 50 to 699 kW   as Rider for Global Adjustment Sub-Account Disposition (2011)   April 30, 2012   April 30, 2	Rate Rider for Return of Revenue Sufficiency	\$/kWh	(0.00120)	December 31, 2011
tate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers  \$\text{kW}\$ 0.48610		\$/kWh \$/kWh \$/kWh	0.00130 (0.00200) 0.00040	April 30, 2012 April 30, 2012 December 31, 2011
ate Rider for Recovery of Foregone Revenue  \$\\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	ate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers ate Rider for Deferral/Variance Account Disposition (2010) ate Rider for Deferral/Variance Account Disposition (2011)	\$/kW \$/kW	(0.73210) 0.11680	April 30, 2012 December 31, 2011
Rate Rider for Return of Transformer Ownership Allowance Sufficiency  Semeral Service 700 to 4,999 kW  Late Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers  Late Rider for Deferral/Variance Account Disposition (2010)  December 31, 2011  December 31, 2011		•		
General Service 700 to 4,999 kW  late Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers    April 30, 2012				
tate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers \$/kW 0.58810 April 30, 2012  April 30, 2012 April 30, 2012				
tate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers \$/kW 0.58810 April 30, 2012  April 30, 2012 April 30, 2012	General Service 700 to 4,999 kW			
tate Rider for Deferral/Variance Account Disposition (2010)  April 30, 2012	Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kW	0.58810	April 30, 2012
ate Rider for Deferral/Variance Account Disposition (2011)  \$\text{KW}\$ 0.13630 December 31, 2011	Rate Rider for Deferral/Variance Account Disposition (2010)			
	Rate Rider for Deferral/Variance Account Disposition (2011)	\$/kW	0.13630	December 31, 2011

Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2011) Rate Rider for Return of Revenue Sufficiency Rate Rider for Return of Transformer Ownership Allowance Sufficiency  Large Use	\$/kW \$/kW \$/kW	0.04470 (0.15930) (0.13350)	December 31, 2012 December 31, 2011 December 31, 2011
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers Rate Rider for Deferral/Variance Account Disposition (2010) Rate Rider for Deferral/Variance Account Disposition (2011) Rate Rider for Return of Revenue Sufficiency  Unmetered Scattered Load	\$/kW \$/kW \$/kW	0.71090 (1.06110) 0.15250 (0.09790)	April 30, 2012 April 30, 2012 December 31, 2011 December 31, 2011
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers Rate Rider for Deferral/Variance Account Disposition (2010) Rate Rider for Deferral/Variance Account Disposition (2011) Rate Rider for Return of Revenue Sufficiency  Street Lighting	\$/kWh \$/kWh \$/kWh	0.00130 (0.00200) 0.00040 (0.00040)	April 30, 2012 April 30, 2012 December 31, 2011 December 31, 2011
Rate Rider for Global Adjustment Sub-Account Disposition (2010) Rate Rider for Deferral/Variance Account Disposition (2011) Rate Rider for Recovery of Foregone Revenue  Embedded Distributor	\$/kW \$/kW \$/kW	0.44610 (0.66780) 0.10520 2.73760	April 30, 2012 April 30, 2012 December 31, 2011 December 31, 2011

Standby Power - APPROVED ON AN INTERIM BASIS	

Please enter your RTS-Network Rates from your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menus under the column labeled "Rate Description". If the description is not found in the drop-down menu, please enter the description in the green cells under the correct classes exactly as it appears on the tariff.

Rate Description	Unit	Amount
Residential		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00650
General Service Less Than 50 kW		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00580
General Service 50 to 699 kW	Φ/L3A/	2.20400
Retail Transmission Rate – Network Service Rate	\$/kW	2.26460
General Service 700 to 4,999 kW		
Retail Transmission Rate – Network Service Rate	\$/kW	2.53970
Large Use	\$/kW	2.87440
Retail Transmission Rate – Network Service Rate	Φ/KVV	2.07440
Unmetered Scattered Load		
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00580
Street Lighting Retail Transmission Rate – Network Service Rate	\$/kW	1.88560
Retail I I diisiiiissioii Rate – Network Service Rate	φ/κνν	1.88300
Embedded Distributor		
Otan dha Barrar ADDDOVED ON AN INTERIO DAGO		
Standby Power - APPROVED ON AN INTERIM BASIS		

Please enter your RTS-Connection Rates from your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menus under the column labeled "Rate Description". If the description is not found in the drop-down menu, please enter the description in the green cells under the correct classes exactly as it appears on the tariff.

Rate Description	Unit	Amount
Residential		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00500
General Service Less Than 50 kW		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00430
General Service 50 to 699 kW		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.67760
General Service 700 to 4,999 kW		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.80330
Large Use		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.08430
Unmetered Scattered Load		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00430
	<b>V</b>	0.00.100
Street Lighting		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.39660
Ford a 11 a 1 Bis (o'll a 4 a o		
Embedded Distributor		
Standby Power - APPROVED ON AN INTERIM BASIS		



Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and Account 1562. Enter information into green cells only. Lines 51-61 contain footnotes and further instructions.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2009 balances, the starting point for your entries below should be the adjustment column AV for principal and column BA for interest. This will allow for the correct starting point for the 2010 opening balance columns (for both principal and interest) without requiring entries dating back to the beginning of the continuity schedule ie: Jan 1, 2005.

								2	2005										
Account Descriptions	Account Number	Pı	opening rincipal nts as of Jan 1-05	(0	ransactions Debit/ Credit) during 2005 cluding interest and adjustments <sup>5</sup>	rd-Approved osition during 2005	justments during 2005 - other <sup>3</sup>	Ва	Closing Principal alance as of Dec-31-05	Am	Opening Interest counts as of Jan-1-05		rest Jan-1 to Dec-31-05	Disp	Approved position ng 2005	Adjustr during 2 othe	2005 -	Aı	osing Interest mounts as of Dec-31-05
Group 1 Accounts																			
LV Variance Account	1550	\$	-	\$	-	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
RSVA - Wholesale Market Service Charge	1580	\$	3,973,001	\$	1,810,102	\$ -	-	\$	5,783,103	\$	753,174	\$	347,369	\$	-	\$	-	\$	1,100,544
RSVA - Retail Transmission Network Charge	1584	\$	1,426,881	\$	89,721	-	\$ -	\$	1,516,602	\$	167,515	\$	123,454		-	\$	-	\$	290,970
RSVA - Retail Transmission Connection Charge	1586	\$	1,581,082	-\$	103,322	\$ -	\$ -	\$	1,477,760	\$	140,190	\$	116,684	\$	-	\$	-	\$	256,874
RSVA - Power (excluding Global Adjustment)	1588	\$	885,748	\$	597,683	\$ -	\$ -	\$	1,483,431	\$	191,388	\$	61,970	\$	-	\$	-	\$	253,357
RSVA - Power - Sub-Account - Global Adjustment	1588	\$	-	-\$	3,309,120	\$ -	\$ -	-\$	3,309,120	\$	-	\$	-	\$	-	\$	-	\$	-
Recovery of Regulatory Asset Balances	1590	-\$	2,816,752	-\$	3,409,998	\$ -	\$ -	-\$	6,226,749	-\$	64,440	-\$	310,377	\$	-	\$	-	-\$	374,817
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$	-	\$	-	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$	-	\$	-	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$	5,049,961	-\$	4,324,934	\$ -	\$ -	\$	725,027	\$	1,187,827	\$	339,100	\$	-	\$	-	\$	1,526,928
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$	5,049,961	-\$	1,015,814	\$ -	\$ -	\$	4,034,147	\$	1,187,827	\$	339,100	\$	-	\$	-	\$	1,526,928
RSVA - Power - Sub-Account - Global Adjustment	1588	\$	-	-\$	3,309,120	\$ -	\$ 	-\$	3,309,120	\$	-	\$	-	\$	-	\$	-	\$	-
Special Purpose Charge Assessment Variance Account	1521																		
Deferred Payments in Lieu of Taxes	1562																		
Group 1 Total + 1521 + 1562		\$	5,049,961	-\$	4,324,934	\$ -	\$ -	\$	725,027	\$	1,187,827	\$	339,100	\$	-	\$	-	\$	1,526,928
The following is not included in the total claim but are included on a memo basis:																			
Board-Approved CDM Variance Account	1567																		
PILs and Tax Variance for 2006 and Subsequent Years	1500																		
(excludes sub-account and contra account below)	1592																		
PILs and Tax Variance for 2006 and Subsequent Years -	1592																		
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1032																		
PILs and Tax Variance for 2006 and Subsequent Years -	1592																		
Sub-Account HST/OVAT Contra Account								\$	-									\$	-
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595							\$										\$	

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

- Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board
- <sup>2</sup> Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.

<sup>&</sup>lt;sup>2A</sup> Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR and account 1595 during the 2008 EDR and subsequent years as ordered by the Board.

<sup>&</sup>lt;sup>3</sup> Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

<sup>&</sup>lt;sup>4</sup> Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and 29.

<sup>&</sup>lt;sup>5</sup> For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

<sup>6</sup> If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 11 on the December 31, 2010 balance. The projected interested is recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision.

<sup>&</sup>lt;sup>7</sup> Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has been completed, and the audited financial statements support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 49).



you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 sceived approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December djustment column AV for principal and column BA for interest. This will allow for the correct starting point for equiring entries dating back to the beginning of the continuity schedule ie: Jan 1, 2005.

										2	2006										
Account Descriptions	Account Number	I	Opening Principal ints as of Jan- 1-06	(	Transactions Debit/ Credit) during 2006 cluding interest and adjustments <sup>5</sup>		ard-Approved position during 2006 <sup>2, 2A</sup>	,	estments during 006 - other <sup>3</sup>	В	Closing Principal salance as of Dec-31-06	Am	Opening Interest nounts as of Jan-1-06		est Jan-1 to cc-31-06	Disp	Approved position 2006 2,2A	during 2	2006 -	An	sing Interest nounts as of Dec-31-06
Group 1 Accounts																					
LV Variance Account	1550	\$	_	\$	103,743	\$	-	\$	-	\$	103,743	\$	-	\$	1,218	\$	-	\$	-	\$	1,218
RSVA - Wholesale Market Service Charge	1580	\$	5,783,103		4,750,350		4,726,175	т	-	-\$	3,693,422				83,003		-	•	-	\$	1,183,547
RSVA - Retail Transmission Network Charge	1584	\$	1,516,602		621,811		1,594,396		-	\$	544,017	\$	290,970		41,864		-	•	-	\$	332,834
RSVA - Retail Transmission Connection Charge	1586	\$	1,477,760		98,998		1,721,272		-	-\$	144,514	\$	256,874	\$	29,832		-	\$	-	\$	286,706
RSVA - Power (excluding Global Adjustment)	1588	\$	1,483,431	-\$	448,297		1,078,723	\$	-	-\$	43,590	\$	253,357	-\$	31,234		-	\$	-	\$	222,123
RSVA - Power - Sub-Account - Global Adjustment	1588	-\$	3,309,120	\$	3,644,891	\$	-	\$	-	\$	335,771	\$	-	-\$	17,537	\$	-	\$	-	-\$	17,537
Recovery of Regulatory Asset Balances	1590	-\$	6,226,749	-\$	3,657,907	-\$	12,752,643	\$	-	\$	2,867,986	-\$	374,817	-\$	20,255	\$	-	\$	-	-\$	395,072
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$	725,027	-\$	4,387,113	-\$	3,632,077	\$	-	-\$	30,009	\$	1,526,928	\$	86,891	\$	-	\$	-	\$	1,613,819
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$	4,034,147	-\$	8,032,004	-\$	3,632,077	\$	-	-\$	365,779	\$	1,526,928	\$	104,428	\$	-	\$	-	\$	1,631,356
RSVA - Power - Sub-Account - Global Adjustment	1588	-\$	3,309,120	\$	3,644,891	\$	-	\$	-	\$	335,771	\$	-	-\$	17,537	\$	-	\$	-	-\$	17,537
Special Purpose Charge Assessment Variance Account	1521																				
Deferred Payments in Lieu of Taxes	1562									-\$	3,612,181	\$	517,153	-\$	142,876					\$	374,277
Group 1 Total + 1521 + 1562		\$	725,027	-\$	4,387,113	-\$	3,632,077	\$	-	-\$	3,642,190	\$	2,044,081	-\$	55,985	\$	-	\$	-	\$	1,988,096
The following is not included in the total claim but are included on a memo basis:																					
Board-Approved CDM Variance Account	1567																				
PILs and Tax Variance for 2006 and Subsequent Years	1592																				
(excludes sub-account and contra account below)	1092																				
PILs and Tax Variance for 2006 and Subsequent Years -	1592																				
Sub-Account HST/OVAT Input Tax Credits (ITCs)	.002																				
PILs and Tax Variance for 2006 and Subsequent Years -	1592									_											
Sub-Account HST/OVAT Contra Account		\$	-							\$	-	\$	-							\$	-
Disposition and Recovery of Regulatory Balances	1595	\$	-							\$	-	\$	-							\$	-

For all Board-Approved dispositions, please ensure that the disposition amount has the same signature have a negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved di Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the trans If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances applicated Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, inclinations.



you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 eceived approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December distance to column AV for principal and column BA for interest. This will allow for the correct starting point for equiring entries dating back to the beginning of the continuity schedule ie: Jan 1, 2005.

Account Descriptions   Number   Accounts   A							2007						
LV Variance Account RSVA - Wholesale Market Service Charge 1580	ccolint i jaccrintions	Principal Amounts as of	(Credit) during 2007 Jan- excluding interest and	Disposition du	nσ	U	Principal Balance as of	Interest Amounts as of	•	Disposition	during 2007 -	Am	ing Interest ounts as of Dec-31-07
RSVA - Notolesale Market Service Charge   1580   \$ 3,893,422	roup 1 Accounts												
RSVA - Wholesale Market Service Charge	/ Variance Account	\$ 103.7	43 \$ 153.54	13 \$	\$	-	\$ 257.285	\$ 1.218	\$ 7.457	\$ -	\$ -	\$	8,675
RSVA - Retail Transmission Network Charge						-	· ·	•	•				893,530
RSVA - Power (excluding Global Adjustment)  RSVA - Power (excluding Global Adjustment)  RSVA - Power (excluding Global Adjustment)  RSVA - Power - Sub-Account - Global Adjustment)  RSVA - Power - Sub-Account - Global Adjustment  RSVA - Power - Sub-Account - Global Adjustment)  RSVA - Power - Sub-Account - Global Adjustment)  RSVA - Power - Sub-Account - Global Adjustment  RSVA - Power - Sub-Account - Global Adjustment  RSVA - Power - Sub-Account - Global Adjustment  RSVA - Power - Sub-Account - Global Adjustment)  RSVA - Power - Sub-Account - Global Adjustment  RSVA - Power - Sub-Account - Global Adjustment)  RSVA - Power - Sub-Account - Global Adjustment  RSVA - Power - Sub-Account - Global A	<b>G</b>										\$ -		355,738
RSVA - Power - Sub-Account - Global Adjustment Recovery of Regulatory Asset Balances 1590 \$ 2,867,986 - \$ 4,345,973 - \$ 2,598,113 \$ - \$ 1,120,126 - \$ 395,077 \$ 162,096 \$ - \$ - \$ 230,000 \$ 1595 \$ - \$ - \$ \$ - \$ \$ 1,120,126 - \$ 395,077 \$ 162,096 \$ - \$ - \$ \$ 230,000 \$ 1595 \$ - \$ - \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 1,120,126 - \$ 395,077 \$ 162,096 \$ - \$ - \$ - \$ \$ 230,000 \$ 1595 \$ - \$ - \$ - \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ 1,120,126 - \$ 395,077 \$ 162,096 \$ - \$ - \$ - \$ \$ 230,000 \$ 1595 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	· · · · · · · · · · · · · · · · · · ·	-\$ 144,5				-	-\$ 539,654	\$ 286,706			\$ -	\$	274,526
Recovery of Regulatory Asset Balances    1590   \$ 2,867,986   \$ 4,345,973   \$ 2,598,113   \$ - \$ 1,120,126   \$ 395,072   \$ 162,096   \$ - \$ - \$ 235,000	· · · · · · · · · · · · · · · · · · ·	-\$ 43,5	90 -\$ 468,56	370,	54 \$	-	-\$ 882,207	\$ 222,123	-\$ 20,106	\$ -	\$ -	\$	202,017
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup> 1595 1595 1595 1595 1595 1595 1595 159	SVA - Power - Sub-Account - Global Adjustment 1588	\$ 335,7	71 -\$ 776,05	53 \$	\$	-	-\$ 440,282	-\$ 17,537	-\$ 38,341	\$ -	\$ -	-\$	55,877
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup> 1595  - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	ecovery of Regulatory Asset Balances 1590	\$ 2,867,9	86 -\$ 4,345,97	<b>'</b> 3 -\$ 2,598,	13 \$	-	\$ 1,120,126	-\$ 395,072	\$ 162,096	\$ -	\$ -	-\$	232,977
Group 1 Sub-Total (including Account 1588 - Global Adjustment) Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) RSVA - Power - Sub-Account - Global Adjustment  Deferred Payments in Lieu of Taxes  1562  Group 1 Total + 1521 + 1562  The following is not included in the total claim but are included on a memo basis:	sposition and Recovery of Regulatory Balances (2008) <sup>7</sup> 1595	\$ -	\$ -	\$	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)  RSVA - Power - Sub-Account - Global Adjustment  1588  Special Purpose Charge Assessment Variance Account  1521  Deferred Payments in Lieu of Taxes  1562  Group 1 Total + 1521 + 1562  The following is not included in the total claim but are included on a memo basis:	sposition and Recovery of Regulatory Balances (2009) <sup>7</sup> 1595	\$ -	\$ -	\$	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
RSVA - Power - Sub-Account - Global Adjustment       1588       \$ 335,771 -\$ 776,053 \$ - \$ - \$ 440,282 -\$ 17,537 -\$ 38,341 \$ - \$ - \$ - \$ 5         Special Purpose Charge Assessment Variance Account       1521         Deferred Payments in Lieu of Taxes       1562       -\$ 3,612,181       -\$ 3,612,181 \$ 374,277 -\$ 170,766       \$ 20         Group 1 Total + 1521 + 1562       -\$ 3,642,190 -\$ 10,851,590 -\$ 2,006,073 \$ - \$ 12,487,707 \$ 1,988,096 -\$ 338,953 \$ - \$ - \$ 1,64         The following is not included in the total claim but are included on a memo basis:	oup 1 Sub-Total (including Account 1588 - Global Adjustment)	-\$ 30,0	09 -\$ 10,851,59	90 -\$ 2,006,	73 \$	_	-\$ 8,875,526	\$ 1,613,819	-\$ 168,187	\$ -	\$ -	\$	1,445,632
Special Purpose Charge Assessment Variance Account     1521       Deferred Payments in Lieu of Taxes     1562       Group 1 Total + 1521 + 1562     -\$ 3,612,181       The following is not included in the total claim but are included on a memo basis:     -\$ 3,642,190         1521       -\$ 3,612,181     -\$ 374,277       -\$ 170,766     -\$ 20       -\$ 3,642,190     -\$ 10,851,590       -\$ 2,006,073     -\$ -\$ 12,487,707       \$ 1,988,096     -\$ 338,953       -\$ -\$ 1,642,190       -\$ 1,642,190    <	oup 1 Sub-Total (excluding Account 1588 - Global Adjustment)	-\$ 365,7	79 -\$ 10,075,53	37 -\$ 2,006,	73 \$	-	-\$ 8,435,244	\$ 1,631,356	-\$ 129,847	\$ -	\$ -	\$	1,501,509
Deferred Payments in Lieu of Taxes  1562 -\$ 3,612,181 -\$ 3,612,181 -\$ 3,612,181 -\$ 3,612,181 -\$ 3,612,181 -\$ 3,642,190 -\$ 10,851,590 -\$ 2,006,073 -\$ -\$ 12,487,707 -\$ 170,766 -\$ 3,88,096 -\$ 338,953 -\$ -\$ -\$ 1,644 -\$ 1,64	SVA - Power - Sub-Account - Global Adjustment 1588	\$ 335,7	71 -\$ 776,05	53 \$	\$	-	-\$ 440,282	-\$ 17,537	-\$ 38,341	\$ -	\$ -	-\$	55,877
Group 1 Total + 1521 + 1562 -\$ 3,642,190 -\$ 10,851,590 -\$ 2,006,073 \$\$ 12,487,707 \$ 1,988,096 -\$ 338,953 \$ - \$ 1,642.190 -\$ 1,642.1	pecial Purpose Charge Assessment Variance Account 1521												
The following is not included in the total claim but are included on a memo basis:	eferred Payments in Lieu of Taxes 1562	-\$ 3,612,1	81				-\$ 3,612,181	\$ 374,277	-\$ 170,766			\$	203,511
<u> </u>	oup 1 Total + 1521 + 1562	-\$ 3,642,1	90 -\$ 10,851,59	90 -\$ 2,006,	73 \$	-	-\$ 12,487,707	\$ 1,988,096	-\$ 338,953	\$ -	\$ -	\$	1,649,143
<u> </u>	so following is not included in the total claim but are included on a mame basis:												
Doald-Approved Colvi Variance Account													
PILe and Tay Variance for 2006 and Subsequent Vears	Le and Tay Variance for 2006 and Subsequent Vears												
(excludes sub-account and contra account below)	1507												
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1547												
Dillic and Tay Variance for 2006 and Subsequent Vegra	Le and Tay Variance for 2006 and Subaggiant Vacra												
Sub-Account HST/OVAT Contra Account  Sub-Account HST/OVAT Contra Account  \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	1747	\$ -					\$ -	\$ -				\$	-
Disposition and Recovery of Regulatory Balances <sup>7</sup>	_	\$ -					s -	· \$ -				\$	_

For all Board-Approved dispositions, please ensure that the disposition amount has the same signature have a negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board
Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in
Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved directly Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the trans if the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances applicated Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, inclinations.



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									2	2008									
Account Descriptions	Account Number	P	opening rincipal nts as of Jan 1-08	Transaction (Credit) du excluding in adjustr	uring 2008 nterest and	d-Approved osition during 2008	,	ustments durin <sub>s</sub> 2008 - other <sup>3</sup>	В	Closing Principal Balance as of Dec-31-08	Openi Intere Amounts Jan-1-	st as of	Interest Jan-1 Dec-31-08	to B	oard-Approved Disposition during 2008	Adjustm during 2 other	2008 -	Am	ing Interest ounts as of Dec-31-08
Group 1 Accounts																			
LV Variance Account	1550	\$	257,285	\$	74,609	\$ -	\$	-	\$	331,894	\$ 8	,675	\$ 12,08	7 9	\$ -	\$	-	\$	20,762
RSVA - Wholesale Market Service Charge	1580	*	9,005,050		2,271,473	-		-	<b>T</b>	11,276,523		,530				\$	-	\$	486,546
RSVA - Retail Transmission Network Charge	1584	\$	614,256		1,445,035	-	\$	-	-\$	830,779		,738				\$	-	\$	335,049
RSVA - Retail Transmission Connection Charge	1586	-\$	539,654		1,088,002	-		-	•	•		,526				\$	-	\$	227,464
RSVA - Power (excluding Global Adjustment)	1588	-\$	882,207		372,108	-	_	-	-\$	1,254,314		,017					-	\$	165,591
RSVA - Power - Sub-Account - Global Adjustment	1588	-\$	440,282		2,384,234	-	\$	-	\$	1,943,951	-\$ 55	,877				\$	-	-\$	71,390
Recovery of Regulatory Asset Balances	1590	\$	1,120,126	-\$	1,491,526	\$ -	\$	-	-\$	371,400	-\$ 232	,977	\$ 79	5	\$ -	\$	-	-\$	232,182
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$	-						\$	-	\$	-						\$	-
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$	-						\$	-	\$	-						\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)			8,875,526		4,209,301	-	\$	-		, ,	\$ 1,445	•			•	\$	-	\$	931,840
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) RSVA - Power - Sub-Account - Global Adjustment	1588	-\$ -\$	8,435,244 440,282	•	6,593,535 2,384,234	-	\$ \$	-	-\$ \$	15,028,778 1,943,951		,509 ,877				\$ \$	-	\$ -\$	1,003,231 71,390
Special Purpose Charge Assessment Variance Account	1521																		
Deferred Payments in Lieu of Taxes	1562	-\$	3,612,181						-\$	3,612,181	\$ 203	,511	-\$ 143,76	5				\$	59,746
Group 1 Total + 1521 + 1562		-\$ 1	2,487,707	-\$	4,209,301	\$ -	\$	-	-\$	16,697,008	\$ 1,649	,143	-\$ 657,55	6 \$	\$ -	\$	-	\$	991,587
The following is not included in the total claim but are included on a memo basis:																			
Board-Approved CDM Variance Account	1567																		
PILs and Tax Variance for 2006 and Subsequent Years	1592																		
(excludes sub-account and contra account below)																			
PILs and Tax Variance for 2006 and Subsequent Years -	1592																		
Sub-Account HST/OVAT Input Tax Credits (ITCs)																			
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	l e							Ф		¢	_						¢	
_	4505	ļφ	-						φ	· I	φ	-						φ	-
Disposition and Recovery of Regulatory Balances	1595	Ф	-						\$	-	<b>Þ</b>	-						Ф	-

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										2009										
Account Descriptions	Account Number	Pr Amour	pening rincipal nts as of Jan 1-09	(Credit) - excludin	tions Debit/ during 2009 g interest and stments <sup>5</sup>	rd-Approved osition during 2009	,	justments during 2009 - other <sup>3</sup>	E	Closing Principal Balance as of Dec-31-09	Am	Opening Interest nounts as of Jan-1-09		t Jan-1 to -31-09	Disp	Approved position ng 2009	Adjust during othe	2009 -	Am	ing Interest ounts as of Dec-31-09
Group 1 Accounts																				
LV Variance Account	1550	\$	331,894	-\$	227,533	\$ -	\$	-	\$	104,362	\$	20,762	\$	3,785	\$	-	\$	-	\$	24,547
RSVA - Wholesale Market Service Charge	1580	-\$ 1	1,276,523		996,285	_			-\$	•		486,546		132,595			\$	-	\$	353,952
RSVA - Retail Transmission Network Charge	1584	-\$	830,779		652,975	-	•		-\$			335,049		7,286		-	•	-	\$	327,763
RSVA - Retail Transmission Connection Charge	1586	-\$	1,627,656	•	690,773	-			-\$			227,464		19,968		-		-	\$	207,496
RSVA - Power (excluding Global Adjustment)	1588	-\$	1,254,314		146,186	-	•		-\$			165,591		13,013		-		-	\$	152,578
RSVA - Power - Sub-Account - Global Adjustment	1588	\$	1,943,951		4,556,290	-	•	-	\$			71,390		40,605			\$	-	-\$	30,785
Recovery of Regulatory Asset Balances	1590	-\$	371,400		62,384	-	•	-	-\$	433,784		232,182	-	62,173		-	\$	-	-\$	170,009
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$	-	\$	-	-	\$	-	\$	_	\$	_	\$	-		-	\$	-	\$	-
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$		\$	-	 -	\$	-		-	\$	-	\$		\$		\$	-		-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 1	3,084,827	\$	3,378,477	\$ -	\$	-	-\$	9,706,350	\$	931,840	-\$	66,299	\$	-	\$	-	\$	865,542
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) RSVA - Power - Sub-Account - Global Adjustment	1588		5,028,778 1,943,951		1,177,813 4,556,290	-	\$ \$	-	-\$ \$	16,206,592 6,500,241		1,003,231 71,390		106,904 40,605		-	\$ \$	-	\$ -\$	896,327 30,785
Special Purpose Charge Assessment Variance Account	1521																			
Deferred Payments in Lieu of Taxes		-\$	3,612,181				Π		-\$	3,612,181	\$	59,746	-\$	41,089					\$	18,658
bolottou r dymonto in Elea or raxes	1002	ľ	0,012,101						Ψ	0,012,101	Ψ	00,7 10	Ψ	11,000					Ψ	10,000
Group 1 Total + 1521 + 1562		-\$ 1	6,697,008	\$	3,378,477	\$ -	\$	-	-\$	13,318,531	\$	991,587	-\$	107,387	\$	-	\$	-	\$	884,199
The following is not included in the total claim but are included on a memo basis:																			_	
Board-Approved CDM Variance Account	1567																			
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592																			
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592																			
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$	-						\$	-	\$	-							\$	-
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$	-						\$	-	\$	-							\$	-

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Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved di Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the trans if the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances applicated Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, inclinations.



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							201	0					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2010	Other <sup>3</sup> Adjustment during Q1 2010	Other <sup>3</sup> Adjustments during Q2 2010	o Other <sup>3</sup> Adjustments during Q3 2010	Other <sup>3</sup> Adjustments during Q4 2010	Closing Opening Principal Interest Balance as of Amounts as Dec-31-10 Jan-1-10	Interest Jan-1 t s of Dec-31-10	Board-Approved O Disposition during 2010	Adjustments during 2010 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts													
LV Variance Account	1550	\$ 104,362	-\$ 28,603	\$ 104,362	\$ -	\$ -	\$ -	\$ -	-\$ 28,603 \$ 24,5	47 \$ 99	9 \$ 24,547	\$ -	\$ 99
RSVA - Wholesale Market Service Charge	1580	-\$ 12,272,808			\$ -	\$ -	\$ -	\$ -	-\$ 3,934,482 \$ 353,9	52 -\$ 39,415	5 \$ 353,952	\$ -	-\$ 39,415
RSVA - Retail Transmission Network Charge	1584	-\$ 177,804	\$ 1,462,389	-\$ 177,804	\$ -	\$ -	\$ -	\$ -	\$ 1,462,389 \$ 327,7	63 \$ 8,175	\$ 327,763	\$ -	\$ 8,175
RSVA - Retail Transmission Connection Charge	1586	-\$ 2,318,429	\$ 85,754	-\$ 2,318,429	\$ -	\$ -	\$ -	\$ -	\$ 85,754 \$ 207,4	96 -\$ 2,845	5 \$ 207,496	\$ -	-\$ 2,845
RSVA - Power (excluding Global Adjustment)	1588	-\$ 1,108,129	-\$ 329,879	-\$ 1,108,129	\$ -	\$ -	\$ -	\$ -	-\$ 329,879 \$ 152,5	78 -\$ 2,024	\$ 152,578	\$ -	-\$ 2,024
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 6,500,241	\$ 694,944	\$ 6,500,241	\$ -	\$ -	\$ -	\$ -	\$ 694,944 -\$ 30,7	85 -\$ 58	30,785	\$ -	-\$ 58
Recovery of Regulatory Asset Balances	1590	-\$ 433,784		-\$ 433,784	\$ -	\$ -	\$ -	\$ -	\$ 0 -\$ 170,0	09	-\$ 170,009	\$ -	-\$ 0
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$ -	\$ -	\$ -	\$ -	\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$ -	\$ -	\$ -	\$ -	\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment) Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) RSVA - Power - Sub-Account - Global Adjustment	1588	-\$ 9,706,350 -\$ 16,206,592 \$ 6,500,241	-\$ 2,744,820		\$ -	\$ -	\$ - \$ - \$ -	\$ - \$ - \$	-\$ 2,744,820 \$ 896,3	42 -\$ 36,069 27 -\$ 36,010 85 -\$ 58		\$ -	-\$ 36,069 -\$ 36,010 -\$ 58
Special Purpose Charge Assessment Variance Account	1521	\$ -	\$ 406,156	\$ -	-	\$ -	\$ -	-\$ 528,587	-\$ 122,430 \$ -	\$ 5,660	)		\$ 5,660
Deferred Payments in Lieu of Taxes	1562	-\$ 3,612,181							-\$ 3,612,181 \$ 18,6	58 -\$ 28,806	3		-\$ 10,148
Group 1 Total + 1521 + 1562		-\$ 13,318,531	-\$ 1,643,720	-\$ 9,706,350	\$ -	\$ -	\$ -	-\$ 528,587	-\$ 5,784,487 \$ 884,1	99 -\$ 59,214	\$ 865,542	\$ -	-\$ 40,557
The following is not included in the total claim but are included on a memo basis:  Board-Approved CDM Variance Account	1567								l & &				¢
PILs and Tax Variance for 2006 and Subsequent Years									\$ - \$ -				-
(excludes sub-account and contra account below)	1592	-\$ 558,645		\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 558,645 \$ -	-\$ 47,107	7		-\$ 47,107
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ -	-\$ 28,532	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 28,532 \$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$ -				\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -	\$ 2,782,423	\$ 9,706,350	\$ -	\$ -	\$ -	\$ -	-\$ 6,923,927 \$ -	-\$ 51,627	-\$ 865,542		\$ 813,914

For all Board-Approved dispositions, please ensure that the disposition amount has the same signature have a negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board
Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in
Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved directly Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the trans if the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances applicated Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, inclinations.



you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 eceived approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December djustment column AV for principal and column BA for interest. This will allow for the correct starting point for equiring entries dating back to the beginning of the continuity schedule ie: Jan 1, 2005.

		2011 Projected Interest on Dec-31-10 B					10 Balances	2.1	1.7 RRR						
I A CCOIINT I JOSCTINTIONS	Account Number	Dispo during instru	osition g 2011 - cted by oard	Dispe during instru	erest position ng 2011 - ncted by pard	Balance A	sing Principal es as of Dec 31-10 Adjusted for ositions during 2011	Adjuste	ing Interest as of Dec 31-10 ed during 2011 sposition	Projected Interest from Jan 1, 2011 to December 31, 2011 on Dec 31 -10 balance adjusted for disposition during 2011 <sup>5</sup>	2012 on Dec 31 -10 balance	Total Claim	As	of Dec 31-10 <sup>4</sup>	Variance RRR vs. 2010 Balance (Principal + Interest)
Group 1 Accounts															
LV Variance Account	1550					-\$	28,603	\$	99	-\$ 420		-\$ 28,924	-\$	28,503	\$ -
RSVA - Wholesale Market Service Charge	1580					-\$	3,934,482		39,415			-\$ 4,031,734		3,973,897	
RSVA - Retail Transmission Network Charge	1584					\$	1,462,389	\$	8,175	\$ 21,497		\$ 1,492,061	\$	1,470,564	\$ -
RSVA - Retail Transmission Connection Charge	1586					\$	85,754	-\$	2,845	\$ 1,261		\$ 84,170	\$	82,909	-\$ 0
RSVA - Power (excluding Global Adjustment)	1588					-\$	329,879	-\$	2,024	-\$ 4,849		-\$ 336,752	-\$	331,903	\$ -
RSVA - Power - Sub-Account - Global Adjustment	1588					\$	694,944	-\$	58	\$ 10,216		\$ 705,101	\$	694,886	\$ -
Recovery of Regulatory Asset Balances	1590					\$	0	-\$	0	\$ 0		\$ 0	\$	-	-\$ 0
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595					\$	-	\$	-	\$ -		\$ -			\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595					\$	-	\$	-	\$ -		\$ -			\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$	-	\$	-	-\$	2,049,876	-\$	36,069	-\$ 30,133	\$ -	-\$ 2,116,078	-\$	2,085,945	-\$ 0
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$	-	\$	-	-\$	2,744,820	-\$	36,010	-\$ 40,349	\$ -	-\$ 2,821,179	-\$	2,780,830	-\$ 0
RSVA - Power - Sub-Account - Global Adjustment	1588	\$	-	\$	-	\$	694,944	-\$	58	\$ 10,216	-	\$ 705,101	\$	694,886	\$ -
Special Purpose Charge Assessment Variance Account	1521									-\$ 165		-\$ 116,935	\$	411,277	\$ 528,047
Deferred Payments in Lieu of Taxes	1562					-\$	3,612,181	-\$	10,148	-\$ 53,099		-\$ 3,675,429	-\$	2,697,114	\$ 925,215
Group 1 Total + 1521 + 1562		\$	-	\$	-	-\$	5,662,057	-\$	46,217	-\$ 83,398	\$ -	-\$ 5,908,442	-\$	4,371,781	\$ 1,453,263
The following is not included in the total claim but are included on a memo basis:															
Board-Approved CDM Variance Account	1567											\$ -			\$ -
PILs and Tax Variance for 2006 and Subsequent Years	1592	ф -	TO 045	Ф	47.407	Φ.		Φ.				•	Φ.	007.400	
(excludes sub-account and contra account below)		-\$ 5	558,645	-\$	47,107	\$	-	\$	-			-	-\$	607,126	-\$ 1,374
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592											-\$ 28,532	-\$	28,532	\$ 0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592											\$ -			\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$	-	\$	-	-\$	6,923,927	\$	-	-\$ 101,782		-\$ 6,211,795	-\$	6,110,013	-\$ 0

For all Board-Approved dispositions, please ensure that the disposition amount has the same signature a negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board
Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved di Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the trans If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances applicated Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, inclinations.



In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data.

Rate Class	Unit	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue <sup>1</sup>	1590 Recovery Share Proportion*	1595 Recovery Share Proportion (2008) <sup>2</sup>	1595 Recovery Share Proportion (2009) <sup>2</sup>
Residential	\$/kWh	1,123,427,772	-	228,954,580	-	33,304,286			
General Service Less Than 50 kW	\$/kWh	291,481,574	-	59,607,982	-	6,586,196			
General Service 50 to 699 kW	\$/kW	1,131,611,317	3,101,358	975,562,116	2,673,681	9,833,626			
General Service 700 to 4,999 kW	\$/kW	843,484,098	1,904,929	843,146,704	1,904,167	7,091,403			
Large Use	\$/kW	391,244,134	711,951	391,244,134	711,951	1,920,810			
Unmetered Scattered Load	\$/kWh	4,969,698	-	4,561,189	-	107,534			
Street Lighting	\$/kW	29,651,502	88,254	29,651,502	88,254	696,207			
Embedded Distributor	\$/kW	-	-	-	-	-			
Standby Power - APPROVED ON AN INTERIM BASIS	\$/kW	-	-	-	-	-			
Total		3,815,870,095	5,806,492	2,532,728,207	5,378,053	59,540,062	0%	0%	0%

Total Claim (including Accounts 1521 and 1562)	-\$	5,908,442
Total Claim for Threshold Test (All Group 1 Accounts)	-\$	2,116,078

Threshold Test <sup>3</sup>	Claim does not meet the threshold test. If data has been entered on Sheet 9 for Accounts 1521 and 1562, the model will only
(Total Claim per kWh)	dispose of Accounts 1521 and 1562.

<sup>&</sup>lt;sup>1</sup> For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balance.

<sup>&</sup>lt;sup>2</sup> Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

<sup>&</sup>lt;sup>3</sup> The Threshold Test does not include the amount in 1521 nor 1562.

No input required. This workshseet allocates the deferral/variance account balances (Group 1, 1521, 1588 GA and 1562) to the appropriate classes.

# Allocation of Group 1 Accounts (Excluding Account 1588 - Global Adjustment)

Rate Class	Units	Billed kWh	% kWh	1550	1580	1584	1586	1588*	1590	1595 (2008)	1595 (2009)	1521	Total
Residential	\$/kWh	1,123,427,772	29.44%	0	0	0	0	0	0	(	)	0 (34,427)	(34,427)
General Service Less Than 50 kW	\$/kWh	291,481,574	7.64%	0	0	0	0	0	0	(	)	0 (8,932)	(8,932)
General Service 50 to 699 kW	\$/kW	1,131,611,317	29.66%	0	0	0	0	0	0	(	)	0 (34,678)	(34,678)
General Service 700 to 4,999 kW	\$/kW	843,484,098	22.10%	0	0	0	0	0	0	(	)	0 (25,848)	(25,848)
Large Use	\$/kW	391,244,134	10.25%	0	0	0	0	0	0	(	)	0 (11,989)	(11,989)
Unmetered Scattered Load	\$/kWh	4,969,698	0.13%	0	0	0	0	0	0	(	)	0 (152)	(152)
Street Lighting	\$/kW	29,651,502	0.78%	0	0	0	0	0	0	(	)	0 (909)	(909)
Embedded Distributor	\$/kW	-	0.00%	0	0	0	0	0	0	(	)	0 0	0
Standby Power - APPROVED ON AN INTERIM BASIS	\$/kW	-	0.00%	0	0	0	0	0	0	C	)	0 0	0
Total		3,815,870,095	100.00%	(28,924)	(4,031,734)	1,492,061	84,170	(336,752)	0	(	)	0 (116,935)	(116,935)

<sup>\*</sup> RSVA - Power (Excluding Global Adjustment)

# 1588 RSVA - Power (Global Adjustment Sub-Account)

Rate Class	non-RPP kWh	% kWh	1588
Residential	228,954,580	9.04%	-
General Service Less Than 50 kW	59,607,982	2.35%	-
General Service 50 to 699 kW	975,562,116	38.52%	-
General Service 700 to 4,999 kW	843,146,704	33.29%	-
Large Use	391,244,134	15.45%	-
Unmetered Scattered Load	4,561,189	0.18%	-
Street Lighting	29,651,502	1.17%	-
Embedded Distributor	· · ·	0.00%	-
Standby Power - APPROVED ON AN INTERIM BASIS	-	0.00%	-
Total	2,532,728,207	100.00%	705,101

# **Allocation of Account 1562**

	% of Distribution Revenue		Allocation of Balance in Account 1562
Residential	55.9%	-	2,055,885
General Service Less Than 50 kW	11.1%	-	406,568
General Service 50 to 699 kW	16.5%	-	607,033
General Service 700 to 4,999 kW	11.9%	-	437,755
Large Use	3.2%	-	118,572
Unmetered Scattered Load	0.2%	-	6,638
Street Lighting	1.2%	-	42,977
Embedded Distributor	0.0%		-
Standby Power - APPROVED ON AN INTERIM BASIS	0.0%		-
Total	100.0%	Ξ	3,675,429



No input required. This workshseet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable) and associated rate riders for the global adjustment sub-account.

Please indicate the Rate Rider Recovery Period [in years)

1

Rate Class	Unit	Billed kWh	Billed kW	Alle kWh or D	accounts ocated by h/kW (RPP) Distribution Revenue	Deferral/Variance Account Rate Rider		Account 158 Global Adjustment	Estimated kW	Global Adjustment Rate Rider
Residential	\$/kWh	1,123,427,772	-	-\$	2,090,312	(\$0.00186)	\$/kWh	\$ -	228,954,580	\$0.00000
General Service Less Than 50 kW	\$/kWh	291,481,574	-	-\$	415,500	(\$0.00143)	\$/kWh	\$ -	59,607,982	\$0.00000
General Service 50 to 699 kW	\$/kW	1,131,611,317	3,101,358	-\$	641,711	(\$0.20691)	\$/kW	\$ -	2,673,681	\$0.00000
General Service 700 to 4,999 kW	\$/kW	843,484,098	1,904,929	-\$	463,603	(\$0.24337)	\$/kW	\$ -	1,904,167	\$0.00000
Large Use	\$/kW	391,244,134	711,951	-\$	130,562	(\$0.18339)	\$/kW	\$ -	711,951	\$0.00000
Unmetered Scattered Load	\$/kWh	4,969,698	-	-\$	6,790	(\$0.00137)	\$/kWh	\$ -	4,561,189	\$0.00000
Street Lighting	\$/kW	29,651,502	88,254	-\$	43,886	(\$0.49727)	\$/kW	\$ -	88,254	\$0.00000
Embedded Distributor	\$/kW	-	-	\$	-	\$0.00000	j	\$ -	-	\$0.00000
Standby Power - APPROVED ON AN INTERIM BASIS	\$/kW	-	-	\$	-	\$0.00000		\$ -	-	\$0.00000
Total		3,815,870,095	5,806,492	-\$	3,792,364			\$ -		

Below is a listing of the current Monthly Fixed Charges. All rates with expired effective dates have been removed. In columns "B", "K", and "M" (green cells), please enter all additional Monthly Fixed Charges you are proposing (eg: Smart Meter Funding Adder, etc). Please ensure that the word "Rider" or "Adder" is included in the description (as applicable).

Rate Description	Unit	Amount	Effective Until Date	Proposed Amount	Effective Until Date
	•	7 0 0	2 4.10	7	
Residential					
Service Charge	\$	9.75			
Green Energy Act Initiatives Funding Adder	\$	0.02			
Rate Rider for Recovery of Stranded Meter Assets	\$	0.70	December 31, 2012		
	\$				
	\$				
	\$				
General Service Less Than 50 kW					
Service Charge	\$	17.61			
Green Energy Act Initiatives Funding Adder	\$	0.02			
Rate Rider for Recovery of Stranded Meter Assets	\$	2.37	December 31, 2012		
	\$				
	\$				
0 10 1 50 ( 000 1) W	\$				
General Service 50 to 699 kW	_				
Service Charge	\$	107.48			
Green Energy Act Initiatives Funding Adder	\$	0.02	D   04 0040		
Rate Rider for Recovery of Stranded Meter Assets	\$	2.13	December 31, 2012		
	<b>\$</b>				
	φ \$				
General Service 700 to 4,999 kW	Ψ				
Service Charge	•	1227.95			
Green Energy Act Initiatives Funding Adder	\$	0.02			
Crosh Energy Not himanyour anding Addor	\$	0.02			
	\$				
	\$				
Large Use	•				

Service Charge	\$ 4395.85	
Green Energy Act Initiatives Funding Adder	\$ 0.02	
	\$	
	\$	
	\$	
Unmetered Scattered Load		
Service Charge (per connection)	\$ 0.93	
	\$	
	\$	
	\$	
Street Lighting		
Service Charge (per connection)	\$ 0.47	
	\$	
	\$	
	\$	
Embedded Distributor		
	\$	
	\$	
	\$	
Standby Power - APPROVED ON AN INTERIM BASIS		
	\$	
	\$	
	\$	

Below is a listing of the current Distribution Volumetric Rates other than the base rates. All rates with expired effective dates have been removed. In columns "B", "K", and "M" (green cells), please enter all additional volumetric rates you are proposing (eg: LRAM/SSM, Tax Adjustments, etc.). Please ensure that the word "Rider" or "Adder" is included in the description (as applicable).

Rate Description	Unit	Amount	Effective Until Date	Proposed Amount	Effective Until Date
Residential					
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kWh	0.00130	April 30, 2012		
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kWh	-0.00200	April 30, 2012		
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2011)	\$/kWh	0.00120	December 31, 2012		
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2012)	\$/kWh			0.00010	December 31, 2012
General Service Less Than 50 kW					
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kWh	0.00130	April 30, 2012		
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kWh	-0.00200	April 30, 2012		
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2012)	\$/kWh			0.00080	December 31, 2012
General Service 50 to 699 kW					
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kW	0.48610	April 30, 2012		
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	-0.73210	April 30, 2012		
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2011)	\$/kW	0.00950	December 31, 2012		
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2012)	\$/kW			0.01960	December 31, 2012

General Service 700 to 4,999 kW					
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kW	0.58810	April 30, 2012		
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	-0.88810	April 30, 2012		
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2011)  Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2012)	\$/kW \$/kW	0.04470	December 31, 2012	0.01360	December 21, 2012
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2012)	<b>Φ/ΚVV</b>			0.01360	December 31, 2012
Large Use					
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kW	0.71090	April 30, 2012		
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	-1.06110	April 30, 2012		
Unmetered Scattered Load					
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kWh	0.00130	April 30, 2012		
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kWh	-0.00200	April 30, 2012		
			Γ / -		
Street Lighting	<b>•</b> • • • • • • • • • • • • • • • • • •	0.44040	4 11 00 0040		
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kVV \$/kVV	0.44610 -0.66780	April 30, 2012 April 30, 2012		
Rate Rider for Deferral/ Variance Account Disposition (2010)	Ψ/Κ۷۷	-0.00780	April 30, 2012		
Embedded Distributor					

Standby Power - APPROVED ON AN INTERIM BASIS		
Stalluby Fower - AFFROVED ON AN INTERIIVI BASIS		

Current RTSR-Network Rates are listed below. In column "K", please enter your proposed RTSR-Network Rates as per Sheet 13 of the Board's RTS Workform.

Rate Description	Unit	Current Amount	% Adjustment	Proposed Amount
Residential				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00650	15.385%	0.00750
General Service Less Than 50 kW				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00580	15.517%	0.00670
General Service 50 to 699 kW				
Retail Transmission Rate – Network Service Rate	\$/kW	2.26460	15.045%	2.60530
General Service 700 to 4,999 kW	Ø/L NA /	0.50070	45.0450/	0.00400
Retail Transmission Rate – Network Service Rate	\$/kW	2.53970	15.045%	2.92180
Large Use				
Retail Transmission Rate – Network Service Rate	\$/kW	2.87440	15.047%	3.30690
Unmetered Scattered Load				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00580	15.517%	0.00670
Street Lighting				
Retail Transmission Rate – Network Service Rate	\$/kW	1.88560	15.046%	2.16930
Embedded Distributor				0.00000
				3.00030
Standby Power - APPROVED ON AN INTERIM BASIS				
J. C.				0.00000
		-		

Current RTSR-Connection Rates are listed below. In column "K", please enter your proposed RTSR-Connection Rates as per Sheet 13 of the Board's RTSR Workform.

Rate Description	Unit	Current Amount	% Adjustment	Proposed Amount
Residential				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00500	10.000%	0.00550
General Service Less Than 50 kW				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00430	9.302%	0.00470
General Service 50 to 699 kW				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.67760	9.126%	1.83070
General Service 700 to 4,999 kW				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.80330	9.128%	1.96790
Large Use				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.08430	9.125%	2.27450
Unmetered Scattered Load				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00430	9.302%	0.00470
Street Lighting		_		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.39660	9.129%	1.52410

Embedded Distributor	
Standby Power - APPROVED ON AN INTERIM BASIS	



If applicable, please enter any adjustments related to the revenue to cost ratio model into columns H and K.

The Price Escalator has been set at the 2011 values and will be updated by Board staff. The Stretch Factor Value will also be updated by Board staff.

Price Escalator 1.70% Productivity Factor 0.72% Price Cap Index 0.78%

Choose Stretch Factor Group | Associated Stretch Factor Value 0.2%

Choose Stretch Lactor Group	1	Associated Stretch Lactor Value	0.2 /0								
Rate Description			Unit	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	Unit	DVR Adjustment from R/C Model	Price Cap Index	Proposed MFC	Proposed Volumetric Charge
Residential											
Concret Complete Long Them FO Is	AA/		\$	9.75		0.01420	\$/kWh		0.780%	9.83	0.01431
General Service Less Than 50 k	VV		\$	17.61		0.01550	\$/kWh		0.780%	17.75	0.01562
General Service 50 to 699 kW			•			0.0.000	Ψ,		0.1.0070		0.0.00
			\$	107.48		2.41920	\$/kW		0.780%	108.32	2.43807
General Service 700 to 4,999 kV	V		\$	1,227.95	(72.08)	3.53210	\$/kW	(0.20730)	0.780%	1,164.89	3.35073
Large Use			φ	1,227.93	(72.00)	3.33210	φ/κνν	(0.20730)	0.70076	1,104.09	3.33073
3. 3.			\$	4,395.85		2.12930	\$/kW		0.780%	4,430.14	2.14591
Unmetered Scattered Load							•				
Street Lighting			\$	0.93		0.01710	\$/kWh		0.780%	0.94	0.01723
otreet Lighting			\$	0.47	0.34	4.89730	\$/kW	3.55740	0.780%	0.82	8.52065
Embedded Distributor											
Otanallas Bassan ABBBOVED O	NI ANI INTERI	M D 4 0 1 0	\$			0.06120	\$/kW		0.780%		0.06168
Standby Power - APPROVED O	N AN INTEKI	M RASIS	\$			1.50470	\$/kW		0.780%		1.51644





Please enter the descriptions of the current Loss Factors from your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menu in the column labeled "Loss Factors". If the description is not found in the drop-down menu, please enter the description in the green cells under the correct classes.

Loss Factors Current

Total Loss Factor – Secondary Metered Customer < 5,000 kW
Total Loss Factor – Secondary Metered Customer > 5,000 kW
Total Loss Factor – Primary Metered Customer < 5,000 kW
Total Loss Factor – Primary Metered Customer > 5,000 kW

1.0349
1.0145
1.0247
1.0045

Hydro One Brampton Networks Inc. - EB-2011-0174

The standard Allowance rates have been included as default entries. If you have different rates, please make the appropriate corrections in the below. As well, please enter the current Specific Service Charges below. The standard Retail Service Charges have been entered below. If you rates, please make the appropriate corrections in columns B, D or E as applicable (cells are unlocked).

UNIT CURRENT

#### **ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month

General Service 50 to 699 kW Classification

General Service 700 to 4,999 kW Classification

Primary Metering Allowance for transformer losses – applied to measured demand and energy

\$\text{kW} 0.0000
\$\text{(0.7048)}
\$\text{(0.8758)}
\$\text{(1.00)}

#### SPECIFIC SERVICE CHARGES

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule

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#### **Customer Administration**

Arrears certificate
Pulling post dated cheques
Duplicate invoices for previous billing
Request for other billing information
Easement letter
Income tax letter
Account history
Credit reference/credit check (plus credit agency costs)
Returned cheque charge (plus bank charges)
Legal letter charge
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)
Account set up charge or occupancy charge (plus creat agency costs if applicable)
Special meter reads
Special Billing Service (aggregation)
Special Billing Service (sub-metering charge per meter)

\$ 15.00
\$ 15.00
\$ 30.00
\$ 30.00
\$ 125.00
\$ 25.00

#### **Non-Payment of Account**

Late Payment - per month
Late Payment - per annum
Collection of account charge - no disconnection
Disconnect/Reconnect at meter - during regular hours
Disconnect/Reconnect at meter - after regular hours
Disconnect/Reconnect at pole - during regular hours
Disconnect/Reconnect at pole - after regular hours
Disconnect/Reconnection for >300 volts - during regular hours
Disconnect/Reconnection for >300 volts - after regular hours

%	1.50
%	19.56
\$	30.00
\$	65.00
\$	185.00
\$	185.00
\$	415.00
\$	60.00
\$	155.00

120.00 155.00 22.35

#### Other

Owner Requested Disconnection/Reconnection - during regular hours
Owner Requested Disconnection/Reconnection - after regular hours
Specific Charge for Access to the Power Poles \$/pole/year

#### **RETAIL SERVICE CHARGES (if applicable)**

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Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

\$	100.00
\$	20.00
\$/cust.	0.50
\$/cust.	0.30
\$/cust.	(0.30)
\$	0.25
\$	0.50
\$	no charge
\$	2.00
	\$ \$/cust. \$/cust. \$/cust.

#### **TARIFF OF RATES AND CHARGES**

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates,

EB-2011-0174

#### RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service

#### **APPLICATION**

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#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	9.83
Green Energy Act Initiatives Funding Adder	\$	0.02
Rate Rider for Recovery of Stranded Meter Assets	\$	0.70
Distribution Volumetric Rate	\$/kWh	0.0143
Rate Rider for Global Adjustment Sub-Account Disposition – App	\$/kWh	0.0013
Rate Rider for Deferral/Variance Account Disposition (2010) - Ef	f \$/kWh	-0.002
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Re	\$/kWh	0.0012
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Re	\$/kWh	0.0001
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.0019
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0075
Retail Transmission Rate - Line and Transformation Connection	\$/kWh	0.0055

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates,

FB-2011-0174

#### **GENERAL SERVICE LESS THAN 50 KW SERVICE**

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of

#### **APPLICATION**

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#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	17.75
Green Energy Act Initiatives Funding Adder	\$	0.02
Rate Rider for Recovery of Stranded Meter Assets	\$	2.37
Distribution Volumetric Rate	\$/kWh	0.0156
Rate Rider for Global Adjustment Sub-Account Disposition – Ap	p \$/kWh	0.0013
Rate Rider for Deferral/Variance Account Disposition (2010) - E	ff \$/kWh	-0.002
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) R	e \$/kWh	0.0008
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.0014
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate – Line and Transformation Connection	n \$/kWh	0.0047

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates,

EB-2011-0174

#### **GENERAL SERVICE 50 TO 699 KW SERVICE**

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#### **APPLICATION**

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#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	108.32
Green Energy Act Initiatives Funding Adder	\$	0.02
Rate Rider for Recovery of Stranded Meter Assets	\$	2.13
Distribution Volumetric Rate	\$/kW	2.4381
Rate Rider for Global Adjustment Sub-Account Disposition – App	\$/kW	0.4861
Rate Rider for Deferral/Variance Account Disposition (2010) - Eff	\$/kW	-0.7321
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Re	\$/kW	0.0095
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Re	\$/kW	0.0196
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-0.2069
Retail Transmission Rate – Network Service Rate	\$/kW	2.6053
Retail Transmission Rate – Line and Transformation Connection	\$/kW	1.8307

Wholesale Market Service Rate	\$/kVVh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates,

EB-2011-0174

#### **GENERAL SERVICE 700 TO 4,999 KW SERVICE**

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of

#### **APPLICATION**

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#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	1164.89
Green Energy Act Initiatives Funding Adder	\$	0.02
Distribution Volumetric Rate	\$/kW	3.3507
Rate Rider for Global Adjustment Sub-Account Disposition – Ap	p \$/kW	0.5881
Rate Rider for Deferral/Variance Account Disposition (2010) - E	ff \$/kW	-0.8881
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) R	e \$/kW	0.0447
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) R	e \$/kW	0.0136
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-0.2434
Retail Transmission Rate – Network Service Rate	\$/kW	2.9218
Retail Transmission Rate – Line and Transformation Connection	n \$/kW	1.9679

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### **TARIFF OF RATES AND CHARGES**

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates,

EB-2011-0174

#### LARGE USE SERVICE CLASSIFICATION

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	4430.14
Green Energy Act Initiatives Funding Adder	\$	0.02
Distribution Volumetric Rate	\$/kW	2.1459
Rate Rider for Global Adjustment Sub-Account Disposition – Ap	p \$/kW	0.7109
Rate Rider for Deferral/Variance Account Disposition (2010) - Ef	ff \$/kW	-1.0611
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-0.1834
Retail Transmission Rate – Network Service Rate	\$/kW	3.3069
Retail Transmission Rate – Line and Transformation Connection	n \$/kW	2.2745

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### **TARIFF OF RATES AND CHARGES**

Effective Date January 1, 2012 Implementation Date January 1, 2012

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EB-2011-0174

#### **UNMETERED SCATTERED LOAD SERVICE**

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of

#### **APPLICATION**

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#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per connection)	\$	0.94
Distribution Volumetric Rate	\$/kWh	0.0172
Rate Rider for Global Adjustment Sub-Account Disposition – Ap	p\$/kWh	0.0013
Rate Rider for Deferral/Variance Account Disposition (2010) - Ef	ff \$/kWh	-0.002
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.0014
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate - Line and Transformation Connection	n \$/kWh	0.0047

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012 Implementation Date January 1, 2012

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EB-2011-0174

#### STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of

#### **APPLICATION**

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#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per connection)	\$	0.82
Distribution Volumetric Rate	\$/kW	8.5206
Rate Rider for Global Adjustment Sub-Account Disposition – Ap	p \$/kW	0.4461
Rate Rider for Deferral/Variance Account Disposition (2010) - E	ff \$/kW	-0.6678
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-0.4973
Retail Transmission Rate – Network Service Rate	\$/kW	2.1693
Retail Transmission Rate - Line and Transformation Connection	n \$/kW	1.5241

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# Hydro One Brampton Networks Inc. TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates,

EB-2011-0174

#### STANDBY POWER - APPROVED ON AN INTERIM BASIS

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of

#### **APPLICATION**

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#### **MONTHLY RATES AND CHARGES - Delivery Component**

Distribution Volumetric Rate \$/kW 1.5164

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# Hydro One Brampton Networks Inc. TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates,

EB-2011-0174

#### EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of

#### **APPLICATION**

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#### **MONTHLY RATES AND CHARGES - Delivery Component**

Distribution Volumetric Rate \$/kW 0.0617

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### **Hydro One Brampton Networks Inc.** TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates,

FB-2011-0174

#### microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's micoFIT program and connected to the distribuor's distribution system. Further servicing details are available in the distributor's Condition of Service.

#### **APPLICATION**

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#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge \$ 5.25

#### **TARIFF OF RATES AND CHARGES**

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates,

EB-2011-0174

155.00

#### **ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing de	emand \$/kW	0.00
General Service 50 to 699 kW Classification	\$/kW	(0.70)
General Service 700 to 4,999 kW Classification	\$/kW	(0.88)
Primary Metering Allowance for transformer losses – applied	ed to n %	(1.00)

#### **SPECIFIC SERVICE CHARGES**

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the D Order of the Board, and amendments thereto as approved by the Board, which may be app administration of this schedule

No charges to meet the costs of any work or service done or furnished for the purpose of th shall be made except as permitted by this schedule, unless required by the Distributor's Lic of the Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments, or credits that invoiced by a distributor and that are not subject to Board approval, such as the Debt Retire the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment Energy Benefit and the HST.

#### **Customer Administration**

Arrears certificate	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information		15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$ \$ \$ \$ \$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus cre	€\$	30.00
Special meter reads	\$	30.00
Special Billing Service (aggregation)	\$	125.00
Special Billing Service (sub-metering charge per meter)	\$	25.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
Disconnect/Reconnection for >300 volts - during regular hou	r \$	60.00
Disconnect/Reconnection for >300 volts - after regular hours	\$	155.00
Owner Requested Disconnection/Reconnection - during regular	r\$	120.00

Owner Requested Disconnection/Reconnection - after regular ho \$

#### **TARIFF OF RATES AND CHARGES**

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates,

#### RETAIL SERVICE CHARGES (if applicable)

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the D Order of the Board, and amendments thereto as approved by the Board, which may be app administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any furnished for the purpose of the distribution of electricity shall be made except as permitted required by the Distributor's Licence or a Code or Order of the Board, and amendments the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity com Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable

It should be noted that this schedule does not list any charges, assessments, or credits that invoiced by a distributor and that are not subject to Board approval, such as the Debt Retire the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment Energy Benefit and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers reto the supply of competitive electricity

One-time charge, per retailer, to establish the service agreem	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per reta	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting par	\$	0.50
Request for customer information as outlined in Section 10.6.3	and Chapt	er 11 of the R
Settlement Code directly to retailers and customers, if not deliv	vered electr	onically throu
Electronic Business Transaction (EBT) system, applied to the	requesting p	oarty
Up to twice a year	\$	no charg∈
More than twice a year, per request (plus incremental del	\$	2.00

#### LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rate: will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0349
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0247
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

Hydro One Brampton Networks Inc. - EB-2011-0174



### Residential

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	9.75	9.83
Smart Meter Funding Adder	1.52	-
Service Charge Rate Rider(s)	1.51	0.72
Distribution Volumetric Rate	0.01420	0.01431
Distribution Volumetric Rate Rider(s)	(0.00150)	(0.00219)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate - Network Service Rate	0.00650	0.00750
Retail Transmission Rate – Line and Transformation	0.00500	0.00550
Connection Service Rate	0.00300	0.00550
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service - Administration Charge (if	0.25	0.25
applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0349	1.0349

Consumption	800	kWh		kW
RPP Tier One	600	kWh	Load Factor	

Current Loss Factor	1.0349
Proposed Loss Factor	1.0349

Residential	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	600.00	0.0680	40.80	600.00	0.0680	40.80	0.00	0.00%	35.73%
Energy Second Tier (kWh)	227.92	0.0790	18.01	227.92	0.0790	18.01	0.00	0.00%	15.77%
Sub-Total: Energy			58.81			58.81	0.00	0.00%	51.50%
Service Charge	1	9.75	9.75	1	9.83	9.83	0.08	0.78%	8.61%
Service Charge Rate Rider(s)	1	3.03	3.03	1	0.72	0.72	-2.31	(76.24)%	0.63%
Distribution Volumetric Rate	800	0.0142	11.36	800	0.0143	11.45	0.09	0.78%	10.03%
Low Voltage Volumetric Rate	800	0.0000	0.00	800	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	800	(0.0015)	(1.20)	800	(0.0022)	(1.75)	-0.55	46.16%	(1.54)%
Total: Distribution			22.94			20.24	-2.70	(11.77)%	17.73%
Retail Transmission Rate – Network Service Rate	827.92	0.0065	5.38	827.92	0.0075	6.21	0.83	15.38%	5.44%
Retail Transmission Rate – Line and Transformation Connection Service Rate	827.92	0.0050	4.14	827.92	0.0055	4.55	0.41	10.00%	3.99%
Total: Retail Transmission			9.52			10.76	1.24	13.04%	9.43%
Sub-Total: Delivery (Distribution and Retail Fransmission)			32.46			31.00	-1.46	(4.49)%	27.15%
Wholesale Market Service Rate	827.92	0.0052	4.31	827.92	0.0052	4.31	0.00	0.00%	3.77%
Rural Rate Protection Charge	827.92	0.0013	1.08	827.92	0.0013	1.08	0.00	0.00%	0.94%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.22%
Sub-Total: Regulatory			5.63			5.63			4.93%
Debt Retirement Charge (DRC)	800.00	0.00700	5.60	800	0.0070	5.60	0.00	0.00%	4.90%
Total Bill before Taxes			102.50			101.04	-1.46	(1.42)%	88.50%
HST		13%	13.32		13%	13.14	-0.19	(1.42)%	11.50%
Total Bill			115.82			114.18	-1.65	(1.42)%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-11.58		(10%)	-11.42			
Total Bill (less OCEB)			104.24			102.76	(1.48)	(1.42)%	



Ontario Energy Board RTSR WORK FORM FOR **ELECTRICITY DISTRIBUTORS** 

Choose Your Utility:

Hydro Hawkesbury Inc.

Hydro One Brampton Networks Inc.

Application Type: IRM3

OEB Application #: EB-2011-0174

LDC Licence #: ED-2003-0038

Last COS OEB Application #: EB-2010-0132

Last COS Re-Basing Year: 2011

#### **Application Contact Information**

Name: **Scott Miller** 

Title: **Regulatory Affairs Manager** 

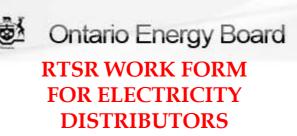
**Phone Number:** 905-452-5504

**Email Address:** smiller@hydroonebrampton.com

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2. Table of Contents 8. Forecast Wholesale

3. Rate Classes 9. Adj Network to Current WS

4. RRR Data 10. Adj Conn. to Current WS

5. UTRs and Sub-Transmission 11. Adj Network to Forecast WS

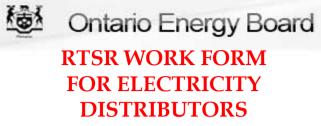
6. Historical Wholesale 12. Adj Conn. to Forecast WS



- Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
   Enter the RTS Network and Connection Rate as it appears on the Tariff of Rates and Charges

Rate Class	Unit	RTSR - Network	RTSR - Connection
Residential General Service Less Than 50 kW General Service 50 to 699 kW General Service 700 to 4,999 kW Large Use Unmetered Scattered Load Standby Power Street Lighting Embedded Distributor Choose Rate Class	kWh kWh kW kW kW kWh kWh kW	\$ 0.0065 \$ 0.0058 \$ 2.2646 \$ 2.5397 \$ 2.8744 \$ 0.0058 \$ - \$ 1.8856 \$ -	\$ 0.0050 \$ 0.0043 \$ 1.6776 \$ 1.8033 \$ 2.0843 \$ 0.0043 \$ - \$ 1.3966 \$ -
Choose Rate Class			





In the green shaded cells, enter the most recent reported RRR billing determinants. Please ensure that billing determinants are non-loss adjusted.

		Non-Loss	Non-Loss				
Rate Class	Unit	Adjusted Metered kWh	Adjusted Metered kW	Applicable Loss Factor		Loss Adjusted Billed kWh	Billed kW
Residential	kWh	1,161,471,420	-	1.0349		1,202,006,773	-
General Service Less Than 50 kW	kWh	290,542,273	-	1.0349		300,682,198	-
General Service 50 to 699 kW	kW	1,088,510,884	3,047,642		48.95%	1,088,510,884	3,047,642
General Service 700 to 4,999 kW	kW	839,833,618	1,916,781		60.05%	839,833,618	1,916,781
Large Use	kW	363,220,895	684,920		72.69%	363,220,895	684,920
Unmetered Scattered Load	kWh	5,165,665	-	1.0349		5,345,947	-
Standby Power	kW	-	-			-	-
Street Lighting	kW	28,336,123	84,893		45.75%	28,336,123	84,893
Embedded Distributor	kW	-	-			-	-



### RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

Hydro One Brampton Networks Inc. - EB-2011-0174 - IRM3

Uniform Transmission Rates	Unit				ffective ary 1, 2011		Effective January 1, 2012		
Rate Description			Rate		Rate		Rate		
Network Service Rate	kW	\$	2.97	\$	3.22	\$	3.57		
Line Connection Service Rate	kW	\$	0.73	\$	0.79	\$	0.80		
Transformation Connection Service Rate	kW	\$	1.71	\$	1.77	\$	1.86		
Hydro One Sub-Transmission Rates	Unit		fective ary 1, 2010	Effective January 1, 2011			Effective January 1, 2012		
Rate Description			Rate		Rate		Rate		
Network Service Rate	kW	\$	2.65	\$	2.65	\$	2.65		
Line Connection Service Rate	kW	\$	0.64	\$	0.64	\$	0.64		
Transformation Connection Service Rate	kW	\$	1.50	\$	1.50	\$	1.50		
Both Line and Transformation Connection Service Rate	kW	\$	2.14	\$	2.14	\$	2.14		
Hydro One Sub-Transmission Rate Rider 6A	Unit		fective ary 1, 2010		fective ary 1, 2011		Effective 1ary 1, 2012		
Rate Description			Rate		Rate		Rate		
RSVA Transmission network - 4714 - which affects 1584	kW	\$	0.0470	\$	0.0470	\$	0.0470		
RSVA Transmission connection – 4716 – which affects 1586	kW	-\$	0.0250	-\$	0.0250	-\$	0.0250		
RSVA LV - 4750 - which affects 1550	kW	\$	0.0580	\$	0.0580	\$	0.0580		
RARA 1 – 2252 – which affects 1590	kW	-\$	0.0750	-\$	0.0750	<b>-</b> \$	0.0750		
Hydro One Sub-Transmission Rate Rider 6A	kW	-\$	0.0050	\$	0.0050	-\$	0.0050		



In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

IESO	Network			Line (	Connectio	on		Transform	Total Line		
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amoun	ıt	Units Billed	Rate	Amount	Amount
January	587,498	\$2.97	\$ 1,744,869	655,300	\$0.73	\$ 478,3	369	557,641	\$1.71	\$ 953,566	\$ 1,431,935
February	578,935	\$2.97	\$ 1,719,437	614,321	\$0.73	\$ 448,4	154	523,915	\$1.71	\$ 895,895	\$ 1,344,349
March	528,935	\$2.97	\$ 1,570,936	563,896	\$0.73	\$ 411,6	644	479,892	\$1.71	\$ 820,615	\$ 1,232,259
April	483,106	\$2.97	\$ 1,434,825	525,543	\$0.73	\$ 383,6	646	450,074	\$1.71	\$ 769,627	\$ 1,153,273
May	696,461	\$2.97	\$ 2,068,489	714,545	\$0.73	\$ 521,6	618	609,185	\$1.71	\$ 1,041,706	\$ 1,563,324
June	643,059	\$2.97	\$ 1,909,885	673,719	\$0.73	\$ 491,8	315	578,501	\$1.71	\$ 989,237	\$ 1,481,052
July	791,393	\$2.97	\$ 2,350,437	816,953	\$0.73	\$ 596,3	376	699,569	\$1.71	\$ 1,196,263	\$ 1,792,639
August	762,209	\$2.97	\$ 2,263,761	777,126	\$0.73	\$ 567,3	302	667,206	\$1.71	\$ 1,140,922	\$ 1,708,224
September	753,663	\$2.97	\$ 2,238,379	766,554	\$0.73	\$ 559,	584	657,518	\$1.71	\$ 1,124,356	\$ 1,683,940
October	504,538	\$2.97	\$ 1,498,478	537,671	\$0.73	\$ 392,	500	468,263	\$1.71	\$ 800,730	\$ 1,193,230
November	540,871	\$2.97	\$ 1,606,387	574,875	\$0.73	\$ 419,6	659	502,322	\$1.71	\$ 858,971	\$ 1,278,630
December	608,227	\$2.97	\$ 1,806,434	617,688	\$0.73	\$ 450,9	912	530,947	\$1.71	\$ 907,919	\$ 1,358,831
Total	7,478,895 \$	3 2.97	7 \$ 22,212,317	7,838,191	\$ 0.73	\$ 5,721,8	379	6,725,033	\$ 1.71	\$ 11,499,807	\$ 17,221,686



In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

HYDRO ONE	Network			Line (	Connecti	on		Transformation Connection					Total Line	
Month	Units Billed	Rate	A	Amount	Units Billed	Rate	A	Amount	Units Billed	Rate	A	mount	A	mount
January	8,078	\$2.24	\$	18,095	8,078	\$0.60	\$	4,847	8,078	\$1.39	\$	11,228	\$	16,075
February	7,507	\$2.24	\$	16,816	7,507	\$0.60	\$	4,504	7,507	\$1.39	\$	10,435	\$	14,939
March	8,146	\$2.24	\$	18,247	8,332	\$0.60	\$	4,999	8,332	\$1.39	\$	11,581	\$	16,580
April	16,640	\$2.24	\$	37,274	17,764	\$0.60	\$	10,658	17,764	\$1.39	\$	24,692	\$	35,350
May	8,827	\$2.62	\$	23,150	8,827	\$0.63	\$	5,561	8,827	\$1.50	\$	13,241	\$	18,802
June	26,174	\$2.65	\$	69,361	26,174	\$0.64	\$	16,751	26,174	\$1.50	\$	39,261	\$	56,012
July	10,260	\$2.65	\$	27,189	10,260	\$0.64	\$	6,566	10,260	\$1.50	\$	15,390	\$	21,956
August	9,243	\$2.65	\$	24,494	9,243	\$0.64	\$	5,916	9,243	\$1.50	\$	13,865	\$	19,780
September	9,709	\$2.65	\$	25,729	9,709	\$0.64	\$	6,214	9,709	\$1.50	\$	14,564	\$	20,778
October	7,324	\$2.65	\$	19,409	7,324	\$0.64	\$	4,687	7,324	\$1.50	\$	10,986	\$	15,673
November	6,897	\$2.65	\$	18,277	6,897	\$0.64	\$	4,414	6,897	\$1.50	\$	10,346	\$	14,760
December	34	\$2.65	\$	90	34	\$0.65	\$	22	34	\$1.50	\$	51	\$	73
Total	118,839	\$ 2.51	\$	298,131	120,149	\$ 0.63	\$	75,139	120,149	\$ 1.46	\$	175,640	\$	250,778



In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

TOTAL		Network			Line Connection				Transformation Connection				
Month	Units Billed	Rate	Amount	Units Billed	Rate	A	amount	Units Billed	Rate	Amount	Amount		
January	595,576	\$2.96	\$ 1,762,964	663,378	\$0.73	\$	483,216	565,719	\$1.71	\$ 964,794	\$ 1,448,010		
February	586,442	\$2.96	\$ 1,736,253	621,828	\$0.73	\$	452,958	531,422	\$1.71	\$ 906,330	\$ 1,359,288		
March	537,081	\$2.96	\$ 1,589,183	572,228	\$0.73	\$	416,643	488,224	\$1.70	\$ 832,196	\$ 1,248,839		
April	499,746	\$2.95	\$ 1,472,099	543,307	\$0.73	\$	394,304	467,838	\$1.70	\$ 794,319	\$ 1,188,623		
May	705,288	\$2.97	\$ 2,091,639	723,372	\$0.73	\$	527,179	618,012	\$1.71	\$ 1,054,947	\$ 1,582,126		
June	669,233	\$2.96	\$ 1,979,246	699,893	\$0.73	\$	508,566	604,675	\$1.70	\$ 1,028,498	\$ 1,537,064		
July	801,653	\$2.97	\$ 2,377,626	827,213	\$0.73	\$	602,942	709,829	\$1.71	\$ 1,211,653	\$ 1,814,595		
August	771,452	\$2.97	\$ 2,288,255	786,369	\$0.73	\$	573,218	676,449	\$1.71	\$ 1,154,787	\$ 1,728,004		
September	763,372	\$2.97	\$ 2,264,108	776,263	\$0.73	\$	565,798	667,227	\$1.71	\$ 1,138,920	\$ 1,704,718		
October	511,862	\$2.97	\$ 1,517,887	544,995	\$0.73	\$	397,187	475,587	\$1.71	\$ 811,716	\$ 1,208,903		
November	547,768	\$2.97	\$ 1,624,664	581,772	\$0.73	\$	424,073	509,219	\$1.71	\$ 869,317	\$ 1,293,390		
December	608,261	\$2.97	\$ 1,806,524	617,722	\$0.73	\$	450,934	530,981	\$1.71	\$ 907,970	\$ 1,358,904		
Total	7,597,734 \$	2.96	\$ 22,510,448	7,958,340	\$ 0.73	\$	5,797,018	6,845,182	\$ 1.71	\$ 11,675,447	\$ 17,472,464		



The purpose of this sheet is to calculate the expected billing when current 2011 Uniform Transmission Rates are applied against historical 2010 transmission units.

IESO		N	etwork		Line	Co	nnectio	n		Transformation Connection			ection	I	otal Line
Month	<b>Units Billed</b>		Rate	Amount	<b>Units Billed</b>		Rate	_	Amount	<b>Units Billed</b>	Rate		Amount		Amount
January	587,498	\$	3.2200	\$ 1,891,744	655,300	\$	0.7900	\$	517,687	557,641	\$ 1.7700	\$	987,025	\$	1,504,712
February	578,935	\$	3.2200	\$ 1,864,171	614,321	\$	0.7900	\$	485,314	523,915	\$ 1.7700	\$	927,330	\$	1,412,643
March	528,935	\$	3.2200	\$ 1,703,171	563,896	\$	0.7900	\$	445,478	479,892	\$ 1.7700	\$	849,409	\$	1,294,887
April	483,106	\$	3.2200	\$ 1,555,601	525,543	\$	0.7900	\$	415,179	450,074	\$ 1.7700	\$	796,631	\$	1,211,810
May	696,461	\$	3.2200	\$ 2,242,604	714,545	\$	0.7900	\$	564,491	609,185	\$ 1.7700	\$	1,078,257	\$	1,642,748
June	643,059	\$	3.2200	\$ 2,070,650	673,719	\$	0.7900	\$	532,238	578,501	\$ 1.7700	\$	1,023,947	\$	1,556,185
July	791,393	\$	3.2200	\$ 2,548,285	816,953	\$	0.7900	\$	645,393	699,569	\$ 1.7700	\$	1,238,237	\$	1,883,630
August	762,209	\$	3.2200	\$ 2,454,313	777,126	\$	0.7900	\$	613,930	667,206	\$ 1.7700	\$	1,180,955	\$	1,794,884
September	753,663	\$	3.2200	\$ 2,426,795	766,554	\$	0.7900	\$	605,578	657,518	\$ 1.7700	\$	1,163,807	\$	1,769,385
October	504,538	\$	3.2200	\$ 1,624,612	537,671	\$	0.7900	\$	424,760	468,263	\$ 1.7700	\$	828,826	\$	1,253,586
November	540,871	\$	3.2200	\$ 1,741,605	574,875	\$	0.7900	\$	454,151	502,322	\$ 1.7700	\$	889,110	\$	1,343,261
December	608,227	\$	3.2200	\$ 1,958,491	617,688	\$	0.7900	\$	487,974	530,947	\$ 1.7700	\$	939,776	\$	1,427,750
Total	7,478,895	\$	3.22	\$ 24,082,042	7,838,191	\$	0.79	\$	6,192,171	6,725,033	\$ 1.77	\$	11,903,308	\$	18,095,479

The purpose of this sheet is to calculate the expected billing when current 2011 Uniform Transmission Rates are applied against historical 2010 transmission units.

HYDRO ONE		Network  Linite Billed Pate Amount					Co	onnectio	n		Transforn	nation Co	nnec	tion	To	tal Line
Month	<b>Units Billed</b>		Rate	P	Amount	<b>Units Billed</b>		Rate	1	Amount	<b>Units Billed</b>	Rate	A	mount	A	mount
January	8,078	\$	2.6970	\$	21,786	8,078	\$	0.6150	\$	4,968	8,078	\$ 1.5000	\$	12,117	\$	17,085
February	7,507	\$	2.6970	\$	20,246	7,507	\$	0.6150	\$	4,617	7,507	\$ 1.5000	\$	11,261	\$	15,877
March	8,146	\$	2.6970	\$	21,970	8,332	\$	0.6150	\$	5,124	8,332	\$ 1.5000	\$	12,498	\$	17,622
April	16,640	\$	2.6970	\$	44,878	17,764	\$	0.6150	\$	10,925	17,764	\$ 1.5000	\$	26,646	\$	37,571
May	8,827	\$	2.6970	\$	23,806	8,827	\$	0.6150	\$	5,429	8,827	\$ 1.5000	\$	13,241	\$	18,669
June	26,174	\$	2.6970	\$	70,591	26,174	\$	0.6150	\$	16,097	26,174	\$ 1.5000	\$	39,261	\$	55,358
July	10,260	\$	2.6970	\$	27,671	10,260	\$	0.6150	\$	6,310	10,260	\$ 1.5000	\$	15,390	\$	21,700
August	9,243	\$	2.6970	\$	24,928	9,243	\$	0.6150	\$	5,684	9,243	\$ 1.5000	\$	13,865	\$	19,549
September	9,709	\$	2.6970	\$	26,185	9,709	\$	0.6150	\$	5,971	9,709	\$ 1.5000	\$	14,564	\$	20,535
October	7,324	\$	2.6970	\$	19,753	7,324	\$	0.6150	\$	4,504	7,324	\$ 1.5000	\$	10,986	\$	15,490
November	6,897	\$	2.6970	\$	18,601	6,897	\$	0.6150	\$	4,242	6,897	\$ 1.5000	\$	10,346	\$	14,587
December	34	\$	2.6970	\$	92	34	\$	0.6150	\$	21	34	\$ 1.5000	\$	51	\$	72
Total	118,839	\$	2.70	\$	320,509	120,149	\$	0.62	\$	73,892	120,149	\$ 1.50	\$	180,224	\$	254,115

The purpose of this sheet is to calculate the expected billing when current 2011 Uniform Transmission Rates are applied against historical 2010 transmission units.

TOTAL		Network  Units Billed Rate Amount					Со	nnectio	n		Transforn	nati	on Co	nne	ection	Т	otal Line
Month	<b>Units Billed</b>		Rate		Amount	<b>Units Billed</b>		Rate		Amount	<b>Units Billed</b>	I	Rate		Amount		Amount
January	595,576	\$	3.21	\$	1,913,530	663,378	\$	0.79	\$	522,655	565,719	\$	1.77	\$	999,142	\$	1,521,797
February	586,442	\$	3.21	\$	1,884,417	621,828	\$	0.79	\$	489,930	531,422	\$	1.77	\$	938,590	\$	1,428,520
March	537,081	\$	3.21	\$	1,725,140	572,228	\$	0.79	\$	450,602	488,224	\$	1.77	\$	861,907	\$	1,312,509
April	499,746	\$	3.20	\$	1,600,479	543,307	\$	0.78	\$	426,104	467,838	\$	1.76	\$	823,277	\$	1,249,381
May	705,288	\$	3.21	\$	2,266,411	723,372	\$	0.79	\$	569,919	618,012	\$	1.77	\$	1,091,498	\$	1,661,417
June	669,233	\$	3.20	\$	2,141,241	699,893	\$	0.78	\$	548,335	604,675	\$	1.76	\$	1,063,208	\$	1,611,543
July	801,653	\$	3.21	\$	2,575,957	827,213	\$	0.79	\$	651,703	709,829	\$	1.77	\$	1,253,627	\$	1,905,330
August	771,452	\$	3.21	\$	2,479,241	786,369	\$	0.79	\$	619,614	676,449	\$	1.77	\$	1,194,819	\$	1,814,433
September	763,372	\$	3.21	\$	2,452,980	776,263	\$	0.79	\$	611,549	667,227	\$	1.77	\$	1,178,370	\$	1,789,919
October	511,862	\$	3.21	\$	1,644,365	544,995	\$	0.79	\$	429,264	475,587	\$	1.77	\$	839,812	\$	1,269,076
November	547,768	\$	3.21	\$	1,760,206	581,772	\$	0.79	\$	458,393	509,219	\$	1.77	\$	899,455	\$	1,357,848
December	608,261	\$	3.22	\$	1,958,583	617,722	\$	0.79	\$	487,994	530,981	\$	1.77	\$	939,827	\$	1,427,822
Total	7,597,734	\$	3.21	\$	24,402,551	7,958,340	\$	0.79	\$	6,266,063	6,845,182	\$	1.77	\$	12,083,532	\$	18,349,594



The purpose of this sheet is to calculate the expected billing when forecasted 2012 Uniform Transmission Rates are applied against historical 2010 transmission units.

IESO		Network		Line	Conne	ction		Transform	nation Con	nection	Т	otal Line
Month	<b>Units Billed</b>	Rate	Amount	<b>Units Billed</b>	Rat	e	Amount	Units Billed	Rate	Amount		Amount
January	587,498	\$ 3.5700	\$ 2,097,368	655,300	\$ 0.8	000 \$	524,240	557,641	\$ 1.8600	\$ 1,037,212	\$	1,561,452
February	578,935	\$ 3.5700	\$ 2,066,798	614,321	\$ 0.8	000 \$	491,457	523,915	\$ 1.8600	\$ 974,482	\$	1,465,939
March	528,935	\$ 3.5700	\$ 1,888,298	563,896	\$ 0.8	000 \$	451,117	479,892	\$ 1.8600	\$ 892,599	\$	1,343,716
April	483,106	\$ 3.5700	\$ 1,724,688	525,543	\$ 0.8	000 \$	420,434	450,074	\$ 1.8600	\$ 837,138	\$	1,257,572
May	696,461	\$ 3.5700	\$ 2,486,366	714,545	\$ 0.8	000 \$	571,636	609,185	\$ 1.8600	\$ 1,133,084	\$	1,704,720
June	643,059	\$ 3.5700	\$ 2,295,721	673,719	\$ 0.8	000 \$	538,975	578,501	\$ 1.8600	\$ 1,076,012	\$	1,614,987
July	791,393	\$ 3.5700	\$ 2,825,273	816,953	\$ 0.8	000 \$	653,562	699,569	\$ 1.8600	\$ 1,301,198	\$	1,954,761
August	762,209	\$ 3.5700	\$ 2,721,086	777,126	\$ 0.8	000 \$	621,701	667,206	\$ 1.8600	\$ 1,241,003	\$	1,862,704
September	753,663	\$ 3.5700	\$ 2,690,577	766,554	\$ 0.8	000 \$	613,243	657,518	\$ 1.8600	\$ 1,222,983	\$	1,836,227
October	504,538	\$ 3.5700	\$ 1,801,201	537,671	\$ 0.8	000 \$	430,137	468,263	\$ 1.8600	\$ 870,969	\$	1,301,106
November	540,871	\$ 3.5700	\$ 1,930,909	574,875	\$ 0.8	000 \$	459,900	502,322	\$ 1.8600	\$ 934,319	\$	1,394,219
December	608,227	\$ 3.5700	\$ 2,171,370	617,688	\$ 0.8	000 \$	494,150	530,947	\$ 1.8600	\$ 987,561	\$	1,481,712
Total	7,478,895	\$ 3.57	\$ 26,699,655	7,838,191	\$ C	).80 \$	6,270,553	6,725,033	\$ 1.86	\$ 12,508,561	\$	18,779,114



The purpose of this sheet is to calculate the expected billing when forecasted 2012 Uniform Transmission Rates are applied against historical 2010 transmission units.

HYDRO ONE		Network		Line	Coı	nnectio	n		Transform	nat	ion Cor	nection	To	otal Line
Month	<b>Units Billed</b>	Rate	Amount	<b>Units Billed</b>		Rate		Amount	<b>Units Billed</b>		Rate	Amount		Amount
January	8,078	\$ 2.6970	\$ 21,786	8,078	\$	0.6150	\$	4,968	8,078	\$	1.5000	\$ 12,117	\$	17,085
February	7,507	\$ 2.6970	\$ 20,246	7,507	\$	0.6150	\$	4,617	7,507	\$	1.5000	\$ 11,261	\$	15,877
March	8,146	\$ 2.6970	\$ 21,970	8,332	\$	0.6150	\$	5,124	8,332	\$	1.5000	\$ 12,498	\$	17,622
April	16,640	\$ 2.6970	\$ 44,878	17,764	\$	0.6150	\$	10,925	17,764	\$	1.5000	\$ 26,646	\$	37,571
May	8,827	\$ 2.6970	\$ 23,806	8,827	\$	0.6150	\$	5,429	8,827	\$	1.5000	\$ 13,241	\$	18,669
June	26,174	\$ 2.6970	\$ 70,591	26,174	\$	0.6150	\$	16,097	26,174	\$	1.5000	\$ 39,261	\$	55,358
July	10,260	\$ 2.6970	\$ 27,671	10,260	\$	0.6150	\$	6,310	10,260	\$	1.5000	\$ 15,390	\$	21,700
August	9,243	\$ 2.6970	\$ 24,928	9,243	\$	0.6150	\$	5,684	9,243	\$	1.5000	\$ 13,865	\$	19,549
September	9,709	\$ 2.6970	\$ 26,185	9,709	\$	0.6150	\$	5,971	9,709	\$	1.5000	\$ 14,564	\$	20,535
October	7,324	\$ 2.6970	\$ 19,753	7,324	\$	0.6150	\$	4,504	7,324	\$	1.5000	\$ 10,986	\$	15,490
November	6,897	\$ 2.6970	\$ 18,601	6,897	\$	0.6150	\$	4,242	6,897	\$	1.5000	\$ 10,346	\$	14,587
December	34	\$ 2.6970	\$ 92	34	\$	0.6150	\$	21	34	\$	1.5000	\$ 51	\$	72
Total	118,839	\$ 2.70	\$ 320,509	120,149	\$	0.62	\$	73,892	120,149	\$	1.50	\$ 180,224	\$	254,115





The purpose of this sheet is to calculate the expected billing when forecasted 2012 Uniform Transmission Rates are applied against historical 2010 transmission units.

TOTAL		Net	work		Line	Cor	nnectio	n		Transformation Connection				ection	T	otal Line
Month	<b>Units Billed</b>	]	Rate	Amount	<b>Units Billed</b>	]	Rate		Amount	Units Billed	]	Rate		Amount		Amount
January	595,576	\$	3.56	\$ 2,119,154	663,378	\$	0.80	\$	529,208	565,719	\$	1.85	\$	1,049,329	\$	1,578,537
February	586,442	\$	3.56	\$ 2,087,044	621,828	\$	0.80	\$	496,074	531,422	\$	1.85	\$	985,742	\$	1,481,816
March	537,081	\$	3.56	\$ 1,910,268	572,228	\$	0.80	\$	456,241	488,224	\$	1.85	\$	905,097	\$	1,361,338
April	499,746	\$	3.54	\$ 1,769,567	543,307	\$	0.79	\$	431,359	467,838	\$	1.85	\$	863,784	\$	1,295,143
May	705,288	\$	3.56	\$ 2,510,172	723,372	\$	0.80	\$	577,065	618,012	\$	1.85	\$	1,146,325	\$	1,723,389
June	669,233	\$	3.54	\$ 2,366,312	699,893	\$	0.79	\$	555,072	604,675	\$	1.84	\$	1,115,273	\$	1,670,345
July	801,653	\$	3.56	\$ 2,852,944	827,213	\$	0.80	\$	659,872	709,829	\$	1.85	\$	1,316,588	\$	1,976,461
August	771,452	\$	3.56	\$ 2,746,015	786,369	\$	0.80	\$	627,385	676,449	\$	1.86	\$	1,254,868	\$	1,882,253
September	763,372	\$	3.56	\$ 2,716,762	776,263	\$	0.80	\$	619,214	667,227	\$	1.85	\$	1,237,547	\$	1,856,761
October	511,862	\$	3.56	\$ 1,820,953	544,995	\$	0.80	\$	434,641	475,587	\$	1.85	\$	881,955	\$	1,316,596
November	547,768	\$	3.56	\$ 1,949,511	581,772	\$	0.80	\$	464,142	509,219	\$	1.86	\$	944,664	\$	1,408,806
December	608,261	\$	3.57	\$ 2,171,462	617,722	\$	0.80	\$	494,171	530,981	\$	1.86	\$	987,612	\$	1,481,784
Total	7,597,734	\$	3.56	\$ 27,020,164	7,958,340	\$	0.80	\$	6,344,444	6,845,182	\$	1.85	\$	12,688,785	\$	19,033,229





### RTSR WORK FORM FOR ELECTRICITY **DISTRIBUTORS**

Hydro One Brampton Networks Inc. - EB-2011-0174 - IRM3

The purpose of this sheet is to re-align the current RTS Network Rates to recover current wholesale network costs.

								Current	A	Adjusted
Rate Class	Unit	nt RTSR - etwork	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	V	Vholesale Billing		RTSR Network
Residential	kWh	\$ 0.0065	1,202,006,773	-	\$ 7,813,044	33.3%	\$	8,117,760	\$	0.0068
General Service Less Than 50 kW	kWh	\$ 0.0058	300,682,198	-	\$ 1,743,957	7.4%	\$	1,811,973	\$	0.0060
General Service 50 to 699 kW	kW	\$ 2.2646	1,088,510,884	3,047,642	\$ 6,901,690	29.4%	\$	7,170,862	\$	2.3529
General Service 700 to 4,999 kW	kW	\$ 2.5397	839,833,618	1,916,781	\$ 4,868,049	20.7%	\$	5,057,907	\$	2.6388
Large Use	kW	\$ 2.8744	363,220,895	684,920	\$ 1,968,734	8.4%	\$	2,045,516	\$	2.9865
Unmetered Scattered Load	kWh	\$ 0.0058	5,345,947	-	\$ 31,006	0.1%	\$	32,216	\$	0.0060
Standby Power	kW	\$ -	-	-	\$ -	0.0%	\$	-	\$	-
Street Lighting	kW	\$ 1.8856	28,336,123	84,893	\$ 160,074	0.7%	\$	166,317	\$	1.9591
Embedded Distributor	kW	\$ -	-	-	\$ -	0.0%	\$	-	\$	-

\$ 23,486,554





### RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

Hydro One Brampton Networks Inc. - EB-2011-0174 - IRM3

The purpose of this sheet is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

									Current		Adjusted
			nt RTSR -	Loss Adjusted	Loss Adjusted		Billed	Billed	Vholesale Billing		RTSR onnection
Rate Class	Unit	Con	nection	Billed kWh	Billed kW	I	Amount	Amount %	Dilling	Cu	, intection
Residential	kWh	\$	0.0050	1,202,006,773	-	\$	6,010,034	34.5%	\$ 6,323,001	\$	0.0053
General Service Less Than 50 kW	kWh	\$	0.0043	300,682,198	-	\$	1,292,933	7.4%	\$ 1,360,262	\$	0.0045
General Service 50 to 699 kW	kW	\$	1.6776	1,088,510,884	3,047,642	\$	5,112,724	29.3%	\$ 5,378,965	\$	1.7650
General Service 700 to 4,999 kW	kW	\$	1.8033	839,833,618	1,916,781	\$	3,456,531	19.8%	\$ 3,636,527	\$	1.8972
Large Use	kW	\$	2.0843	363,220,895	684,920	\$	1,427,579	8.2%	\$ 1,501,919	\$	2.1928
Unmetered Scattered Load	kWh	\$	0.0043	5,345,947	-	\$	22,988	0.1%	\$ 24,185	\$	0.0045
Standby Power	kW	\$	_	<u>-</u>	-	\$	-	0.0%	\$ _	\$	_
Street Lighting	kW	\$	1.3966	28,336,123	84,893	\$	118,562	0.7%	\$ 124,736	\$	1.4693
Embedded Distributor	kW	\$	-	-	-	\$	-	0.0%	\$ -	\$	_

\$ 17,441,351





### RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

Hydro One Brampton Networks Inc. - EB-2011-0174 - IRM3

The purpose of this sheet is to update the re-align RTS Network Rates to recover forecast wholesale network costs.

										Forecast	P	roposed
Rate Class	Unit	,	eted RTSR - etwork	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	A	Billed Amount	Billed Amount %	V	Vholesale Billing		RTSR Jetwork
Residential	kWh	\$	0.0068	1,202,006,773	-	\$	8,117,760	33.3%	\$	8,988,536	\$	0.0075
General Service Less Than 50 kW	kWh	\$	0.0060	300,682,198	-	\$	1,811,973	7.4%	\$	2,006,339	\$	0.0067
General Service 50 to 699 kW	kW	\$	2.3529	1,088,510,884	3,047,642	\$	7,170,862	29.4%	\$	7,940,066	\$	2.6053
General Service 700 to 4,999 kW	kW	\$	2.6388	839,833,618	1,916,781	\$	5,057,907	20.7%	\$	5,600,459	\$	2.9218
Large Use	kW	\$	2.9865	363,220,895	684,920	\$	2,045,516	8.4%	\$	2,264,935	\$	3.3069
Unmetered Scattered Load	kWh	\$	0.0060	5,345,947	-	\$	32,216	0.1%	\$	35,671	\$	0.0067
Standby Power	kW	\$	-	-	-	\$	-	0.0%	\$	-	\$	-
Street Lighting	kW	\$	1.9591	28,336,123	84,893	\$	166,317	0.7%	\$	184,158	\$	2.1693
Embedded Distributor	kW	\$	-	-	-	\$	-	0.0%	\$	-	\$	-

\$ 24,402,551





### RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

Hydro One Brampton Networks Inc. - EB-2011-0174 - IRM3

The purpose of this sheet is to update the re-aligned RTS Connection Rates to recover forecast wholesale connection costs.

										Forecast	P	roposed
Rate Class	Unit	,	ed RTSR - nection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	I	Billed Amount	Billed Amount %	V	Vholesale Billing		RTSR onnection
Residential	kWh	\$	0.0053	1,202,006,773	-	\$	6,323,001	34.5%	\$	6,558,572	\$	0.0055
General Service Less Than 50 kW	kWh	\$	0.0045	300,682,198	-	\$	1,360,262	7.4%	\$	1,410,940	\$	0.0047
General Service 50 to 699 kW	kW	\$	1.7650	1,088,510,884	3,047,642	\$	5,378,965	29.3%	\$	5,579,365	\$	1.8307
General Service 700 to 4,999 kW	kW	\$	1.8972	839,833,618	1,916,781	\$	3,636,527	19.8%	\$	3,772,010	\$	1.9679
Large Use	kW	\$	2.1928	363,220,895	684,920	\$	1,501,919	8.2%	\$	1,557,874	\$	2.2745
Unmetered Scattered Load	kWh	\$	0.0045	5,345,947	-	\$	24,185	0.1%	\$	25,086	\$	0.0047
Standby Power	kW	\$	-	-	-	\$	-	0.0%	\$	-	\$	-
Street Lighting	kW	\$	1.4693	28,336,123	84,893	\$	124,736	0.7%	\$	129,383	\$	1.5241
Embedded Distributor	kW	\$	-	-	-	\$	-	0.0%	\$	-	\$	-

\$ 18,349,594



For Cost of Service Applicants, please enter the following Proposed RTS rates into your rates model.

For IRM applicants, please enter these rates into the 2012 Rate Generator.

Rate Class	Unit	-	osed RTSR etwork	_	oosed RTSR onnection
Residential	kWh	\$	0.0075	\$	0.0055
General Service Less Than 50 kW	kWh	\$	0.0067	\$	0.0047
General Service 50 to 699 kW	kW	\$	2.6053	\$	1.8307
General Service 700 to 4,999 kW	kW	\$	2.9218	\$	1.9679
Large Use	kW	\$	3.3069	\$	2.2745
Unmetered Scattered Load	kWh	\$	0.0067	\$	0.0047
Standby Power	kW	\$	-	\$	-
Street Lighting	kW	\$	2.1693	\$	1.5241
Embedded Distributor	kW	\$	-	\$	-

PILE TAKES - EB-2010   Version 2009.1	Λ Ι	В	С	D	F
2   REGULATORY INFORMATION (REGINFO)   Colour Code   Input Cell   Formula in Cell   Colour Cell   Colou	1 DIL 6 TAYES - ER-2010-	В		D	
3   Utility Name: Hydro One Brampton Networks Inc.					Version 2009. i
A Reporting period: 2001   152				Colour Code	
5 Days in reporting period: 7 Total days in the calendar year: 8 Days in reporting period: 9 BACKGROUND 1 Has the utility reviewed section 149(1) ITA to 110 minute tills in oit subject to regular corporate 2 tax (and therafore subject to PtiLis)? 1 Londimin that it is not subject to regular corporate 2 tax (and therafore subject to PtiLis)? 1 Londimin that it is not subject to s.89 8.0 PtiLis? 1 Is the utility recently acquired by Hydro One 2 and now subject to s.89 8.0 PtiLis? 1 Is the utility a non-profit corporation? 1 Is the utility a non-profit corporation? 1 Is the utility a non-profit corporation? 2 Is the utility a non-profit corporation? 2 Is the utility a non-profit corporation? 2 Is the utility a non-profit corporation? 3 Is the utility a non-profit corporate and non-profit corporate and non-subject to s.89 8.0 PtiLis? 2 Is the utility a non-profit corporate or a tax Exemptions of the profit corporate group? 2 Is the utility non-profit corporate group? 3 Is the utility non-profit corporate group? 3 Is read among the corporate group? 4 Accounting Year End 4 Possess (and in the TAXCALC spreadsheet. 4 Is counting Year End 5 Is a special profit of the TAXCALC spreadsheet. 5 Is a special profit of the TAXCALC spreadsheet. 6 Is a special profit of the TAXCALC spreadsheet. 7 Is a special profit of the TAXCALC spreadsheet. 7 Is a special profit of the TAXCALC spreadsheet. 7 Is a special profit of the TAXCALC spreadsheet. 8 Is a special profit of the TAXCALC spreadsheet. 9 Is a special profit of the TAXCALC spreadsheet. 9 Is a special profit of the TAXCALC spreadsheet. 9 Is a special profit of the TAXCALC spreadsheet. 9 Is a special profit of the TAXCALC spreadsheet. 9 Is a special profit of the TAXCALC spreadsheet. 9 Is a special profit of the TAXCALC spreadsheet. 9 Is a special profit of the TAXCALC spreadsheet. 9 Is a special profit of the TAXCALC spreadsheet. 9 Is a special profit of the TAXCALC spreadsheet. 9 Is a special profit of the TAXCALC spreadsheet. 9 Is a special profit of the TAXCALC spreadsheet					
152					
7   Total days in the calendar year:		152	davs	Torrida in Con	
B   BACKGROUND					
9   BACKGROUND   Has the utility roviewed section 149(1) ITA to 101   Indifferent provided section 149(1) ITA to 101   Indifferent provided to regular corporate   Indifferent provided to regular corporate   Indifferent provided to the Indifferent provided to Indifferent provided Indifferent provided Indifferent provided Indifferent provided Indifferent Indiffere			G.G.J C		
10					
11   confirm that it is not subject to regular corporate					
12   Isa, (and therefore subject to PiLs)?   Y/N	· · · · · · · · · · · · · · · · · · ·				
Was the utility recently acquired by Hydro One	, , ,		Y/N		
15	10		.,		
17			Y/N		
18   If it is an on-profit corporation, prieses contact the Rates Menager at the OEB)   19   Are the Ontario Capital Tax & Large Corporations Tax Exemptions   10   10   10   10   10   10   10   1			Y/N		
Are the Ontario Capital Tax & Large Corporations Tax Exemptions 20 shared among the corporate group? 21 Please identify the % used to allocate the OCT and LCT exemptions in OCT 22 Cells C65 & C74 in the TAXCALC spreadsheet. 22 Cells C65 & C74 in the TAXCALC spreadsheet. 23 Accounting Year End 24 Accounting Year End 26 Incommon Tax Calculations 27 Sheet are 7 Final Rub MoDel DATA 28 (FroM 1999 Final Rub MoDel DATA 28 (FroM 1999 Final Rub MoDel DATA 29 (FroM 1999 Final Rub MoDel DATA 29 (FroM 1999 Final Rub MoDel DATA 29 (FroM 1999 Final Rub MoDel DATA 20 (From 1999 Final Rub MoDel DATA 20 (From 1999 Final Rub MoDel DATA 211.672.968 211.672.968 211.672.968 211.672.968 23 (Common Equity Ratio (CER) 29 (CER CANDA 24 PROVED AMOUNTS 30 (CER CANDA 24 PROVED AMOUNTS 31 (CER CANDA 24 PROVED AMOUNTS) 32 (Common Equity Ratio (CER) 33 (Common Equity Ratio (CER) 34 (COR) 35 (COR) 36 (CER CANDA 24 PROVED AMOUNTS 36 (CER CANDA 24 PROVED AMOUNTS) 37 (Target Return On Equity 30 (CER) 38 (CER CANDA 34 PROVED AMOUNTS) 39 (COR) 41 (Market Adjusted Revenue Requirement 4 (T.560.389) 42 (Target Return On Equity 4 (T.560.389) 43 (Target Return On Equity 4 (T.560.389) 44 (Target Return On Equity 5 (T.560.389) 45 (Target Return Grown Rub Sheet #7 (T.853.867) 45 (Total Incremental revenue 4 (T.560.389) 46 (Target Return Grown Rub Sheet #7 (T.853.867) 47 (T.853.867) 48 (Target Return Grown Rub Sheet #7 (T.853.867) 49 (Target Return Grown Rub Market Rub Sheet R			1/11		
20   Shared among the corporate group?   LCT   Y/N		007	\//N.I		
Please identify the % used to allocate the OCT and LCT exemptions in OCT				_	
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Marker No Tax Calculations   Regulatory   Income	24 Accounting Vear End		Doto	12 21 2001	
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28   IFROM 1999 FINANCIAL STATEMENTS    30   USE BOARD-APPROVED AMOUNTS     31   Rate Base (wires-only)   211,672,968     32   Common Equity Ratio (CER)   45,000%     33   Target Return On Equity   9,88%     36   Debt rate   7,00%     41   Market Adjusted Revenue Requirement   17,560,389     42   1999 return from RUD Sheet #7   7,853,867   7,853,867     43   1999 return from RUD Sheet #7   7,853,867   7,853,867     45   Total Incremental revenue   9,706,522     46   Input: Board-approved dollar amounts phased-in   3,235,507   3,235,507     47   Amount allowed in 2001   3,235,507   3,235,507     48   Amount allowed in 2003 and 2004 (will be zero due to Bill 210   0   0     49   Amount allowed in 2005 - Third tranche of MARR re: CDM   0   0     50   Unless authorized by the Minister and the Board)   0   0     51   Amount allowed changes to MARR or incremental revenue   0   0     52   Other Board-approved changes to MARR or incremental revenue   0   0     53   Total Regulatory Income   111,069,374     56   Equity   95,252,836     57   58   68   116,420,132     58   Return at target ROE   9,410,980     59   Debt   116,420,132     60   Debt   116,420,132     61   16   16   16   16   16     62   Deemed Interest amount in 100% of MARR   8,149,409     63   16   16   16   16   16   16     64   Phase-in of interest - Year 2 (2002)   6,647,878     67   (D43+D47/D41)*D61   0   6,647,878     68   (D43+D47/D41)*D61 (due to Bill 210)   70     70   Phase-in of interest - Year 3 (2003) and forward   6,647,878     69   (D43+D47+D48)*D41)*D61 (due to Bill 210)   70     71   71   71   71   71   71   71	26 MARR NO TAX CALCULATIONS				Regulatory
29   USE BOARD-APPROVED AMOUNTS   211,672,968   23   211,672,968   23   211,672,968   23   211,672,968   245,00%   255,00%	27 SHEET #7 FINAL RUD MODEL DATA				Income
30   211,672,968   31   Rate Base (wires-only)   211,672,968   32   Common Equity Ratio (CER)   45,00%   35   1-CER   55,00%   36   1-CER   55,00%   37   Target Return On Equity   9,88%   38   Debt rate   7,00%   41   Market Adjusted Revenue Requirement   17,560,389   42   Market Adjusted Revenue Requirement   17,560,389   43   1999 return from RUD Sheet #7   7,853,867   7,85	28 (FROM 1999 FINANCIAL STATEMENTS)				
Rate Base (wires-only)   211,672,968	29 USE BOARD-APPROVED AMOUNTS				
Assumption   Ass	30				
33   Common Equity Ratio (CER)   45.00%	31 Rate Base (wires-only)			211,672,968	
1-CER				45.00%	
37   Target Return On Equity   9.88%	<del></del>				
Target Return On Equity   9,88%				55.00%	
Market Adjusted Revenue Requirement   17,560,389				9.88%	
Market Adjusted Revenue Requirement					
1999 return from RUD Sheet #7   7,853,86	39 Dept rate			7.00%	
State   Total Incremental revenue   9,706,522	41 Market Adjusted Revenue Requirement			17,560,389	
State   Total Incremental revenue   9,706,522	42 4000 return from DLID Cheet #7			7.052.067	7 050 067
Input: Board-approved dollar amounts phased-in   Amount allowed in 2001   3,235,507   3,	43   1999 Tetulii Itolii KOD Sheet #7			7,000,007	7,003,007
47       Amount allowed in 2001       3,235,507       3,235,507         48       Amount allowed in 2002       3,235,507       0         49       Amount allowed in 2003 and 2004 (will be zero due to Bill 210       0         50       unless authorized by the Minister and the Board)       0         51       Amount allowed in 2005 - Third tranche of MARR re: CDM       0         52       Other Board-approved changes to MARR or incremental revenue       0         53       Total Regulatory Income       11,089,374         56       Equity       95,252,836         57       9,410,980         58       Return at target ROE       9,410,980         59       9         60       Debt       116,420,132         61       116,420,132         62       Deemed interest amount in 100% of MARR       8,149,409         63       (1043+D47)/D41)*D61       5,146,346         64       Phase-in of interest - Year 2 (2002)       6,647,878         67       (1(D43+D47+D48)/D41)*D61       6,647,878         68       Phase-in of interest - Year 3 (2003) and forward       6,647,878         69       (1(D43+D47+D48)/D41)*D61 (due to Bill 210)       8,149,409         71       Phase-in of interest - 2005 </td <td>45 Total Incremental revenue</td> <td></td> <td></td> <td>9,706,522</td> <td></td>	45 Total Incremental revenue			9,706,522	
Amount allowed in 2002   3,235,507   0	46 Input: Board-approved dollar amounts phased-in				
Amount allowed in 2003 and 2004 (will be zero due to Bill 210   00   1	47 Amount allowed in 2001			3,235,507	3,235,507
50       unless authorized by the Minister and the Board)       0         51       Amount allowed in 2005 - Third tranche of MARR re: CDM       0         52       Other Board-approved changes to MARR or incremental revenue       0         53       0         54       Total Regulatory Income       11,089,374         55       9         56       Equity       95,252,836         57       9         58       Return at target ROE       9,410,980         59       9         60       Debt       116,420,132         61       10       116,420,132         62       Deemed interest amount in 100% of MARR       8,149,409         63       6       14,420,132         64       Phase-in of interest - Year 1 (2001)       5,146,346         65       ((D43+D47)/D41)*D61       5,146,346         66       Phase-in of interest - Year 2 (2002)       6,647,878         67       ((D43+D47+D48)/D41)*D61       6,647,878         68       Phase-in of interest - Year 3 (2003) and forward       6,647,878         69       ((D43+D47+D48)/D41)*D61 (due to Bill 210)       8,149,409         70       Phase-in of interest - 2005       8,149,409	48 Amount allowed in 2002			3,235,507	0
51       Amount allowed in 2005 - Third tranche of MARR re: CDM         52       Other Board-approved changes to MARR or incremental revenue         53       11,089,374         54       Total Regulatory Income       11,089,374         55       56         56       Equity       95,252,836         57       9,410,980         59       9,410,980         60       Debt       116,420,132         61       60       116,420,132         62       Deemed interest amount in 100% of MARR       8,149,409         63       8       64         64       Phase-in of interest - Year 1 (2001)       5,146,346         65       ((D43+D47)/D41)*D61       6,647,878         66       Phase-in of interest - Year 2 (2002)       6,647,878         67       ((D43+D47+D48)/D41)*D61 (due to Bill 210)       6,647,878         69       ((D43+D47+D48)/D41)*D61 (due to Bill 210)       8,149,409         70       Phase-in of interest - 2005       8,149,409					0
51       Amount allowed in 2005 - Third tranche of MARR re: CDM         52       Other Board-approved changes to MARR or incremental revenue         53       11,089,374         54       Total Regulatory Income       11,089,374         55       56         56       Equity       95,252,836         57       9,410,980         59       9,410,980         60       Debt       116,420,132         61       60       116,420,132         62       Deemed interest amount in 100% of MARR       8,149,409         63       8       64         64       Phase-in of interest - Year 1 (2001)       5,146,346         65       ((D43+D47)/D41)*D61       6,647,878         66       Phase-in of interest - Year 2 (2002)       6,647,878         67       ((D43+D47+D48)/D41)*D61 (due to Bill 210)       6,647,878         69       ((D43+D47+D48)/D41)*D61 (due to Bill 210)       8,149,409         70       Phase-in of interest - 2005       8,149,409					0
Total Regulatory Income   11,089,374					0
Total Regulatory Income   11,089,374	52 Other Board-approved changes to MARR or incremental revenue				0
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56 Equity       95,252,836         57       9,410,980         58 Return at target ROE       9,410,980         59       116,420,132         60 Debt       116,420,132         61       8,149,409         62 Deemed interest amount in 100% of MARR       8,149,409         63       ((D43+D47)/D41)*D61         65 ((D43+D47)/D41)*D61       6,647,878         66 Phase-in of interest - Year 2 (2002)       6,647,878         67 ((D43+D47+D48)/D41)*D61       6,647,878         69 ((D43+D47+D48)/D41)*D61 (due to Bill 210)       6,647,878         70 Phase-in of interest - 2005       8,149,409	54 Total Regulatory Income				11,089,374
57 58 Return at target ROE 59 60 Debt 61 62 Deemed interest amount in 100% of MARR 63 64 Phase-in of interest - Year 1 (2001) 65 ((D43+D47)/D41)*D61 66 Phase-in of interest - Year 2 (2002) 67 ((D43+D47+D48)/D41)*D61 68 Phase-in of interest - Year 3 (2003) and forward 69 ((D43+D47+D48)/D41)*D61 (due to Bill 210) 70 Phase-in of interest - 2005 71	55				
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59       116,420,132         61       116,420,132         62       Deemed interest amount in 100% of MARR       8,149,409         63       5,146,346         64       Phase-in of interest - Year 1 (2001)       5,146,346         65       ((D43+D47)/D41)*D61       6,647,878         67       ((D43+D47+D48)/D41)*D61       6,647,878         68       Phase-in of interest - Year 3 (2003) and forward       6,647,878         69       ((D43+D47+D48)/D41)*D61 (due to Bill 210)       8,149,409         70       Phase-in of interest - 2005       8,149,409	57				
60 Debt 61	58 Return at target ROE			9,410,980	
61   62   Deemed interest amount in 100% of MARR   8,149,409   63   64   Phase-in of interest - Year 1 (2001)   5,146,346   65   ((D43+D47)/D41)*D61   66   Phase-in of interest - Year 2 (2002)   6,647,878   67   ((D43+D47+D48)/D41)*D61   68   Phase-in of interest - Year 3 (2003) and forward   6,647,878   69   ((D43+D47+D48)/D41)*D61   (due to Bill 210)   70   Phase-in of interest - 2005   8,149,409   71   70   Phase-in of interest - 2005   71   72   73   74   74   74   74   74   74   74	59				
62       Deemed interest amount in 100% of MARR       8,149,409         63       64       Phase-in of interest - Year 1 (2001)       5,146,346         65       ((D43+D47)/D41)*D61       66       Phase-in of interest - Year 2 (2002)       6,647,878         67       ((D43+D47+D48)/D41)*D61       68       Phase-in of interest - Year 3 (2003) and forward       6,647,878         69       ((D43+D47+D48)/D41)*D61 (due to Bill 210)       8,149,409         70       Phase-in of interest - 2005       8,149,409	60 Debt			116,420,132	
63   64   Phase-in of interest - Year 1 (2001)   5,146,346   65   ((D43+D47)/D41)*D61   6,647,878   67   ((D43+D47+D48)/D41)*D61   68   Phase-in of interest - Year 3 (2003) and forward   6,647,878   69   ((D43+D47+D48)/D41)*D61   (due to Bill 210)   70   Phase-in of interest - 2005   8,149,409   71	61				
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Miscollangous Tax Chodes		REGULATORY INCOME TAX		1,955,809		-864,801	Actual	1,091,008	
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1,955,809   3,864,801   3,86									
1   1955,008   1964,001   1991,008   1991,		Miscellaneous Tax Credits	14			0	Actual	0	
State   Tax Rates - Regulatory, Table 1; Actual, Table 3   15   211,672,680   50,481,551   227,154,519   50,200,000   5,000,									
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15   2167-2968   50.481,551   226,246,4519   50.000,000   5,000,000   5,000,000   5,000,000   7,000,		III ON TIME TAKEO							
Fig.   Sec.   Semption - Tax Rates - Regulatory, Table 1; Actual, Table 3   1   100,000   4,800,000   5,000,000   27,17   27,175,298   55,381,551   27,175,598   55,381,551   27,175,598   55,381,551   27,175,598   55,381,551   27,175,598   55,381,551   27,175,599   5,000,000   5,0									
211,572,986   55,381,551   297,194,518   68   70   70   70   70   70   70   70   7	65	Ontario	15	211 672 968		50 481 551		262 154 519	
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70   Rate   Tax Rates   Regulatory, Table   1; Actual, Table   3   17   0.3000%   0.3000%   0.3000%   0.3000%   0.3000%   0.3000%   0.3000%   0.3000%   0.3000%   0.3000%   0.3000%   0.30000%   0.30000%   0.30000%   0.30000%   0.3000000   0.3000000   0.300000   0.300000   0.300000   0.300000   0.300000   0.300000   0.300000   0.300000   0.300000   0.300000   0.300000   0.300000   0.300000   0.300000   0.300000   0.300000   0.300000   0.300000   0.3000000   0.3000000   0.3000000   0.3000000   0.3000000   0.3000000   0.3000000   0.3000000   0.3000000   0.30000000000	65 66 67	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3		100,000	-	4,900,000		5,000,000	
77   72	65 66 67 68	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3		100,000	-	4,900,000		5,000,000	
73   Reteral Large Corporations Tax	65 66 67 68 69	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	16	100,000 211,572,968	-	4,900,000 55,381,551		5,000,000 257,154,519	
74   Secreta Large Corporations Tax	65 66 67 68 69 70	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	16	100,000 211,572,968	-	4,900,000 55,381,551		5,000,000 257,154,519	
18	65 66 67 68 69 70 71 72	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	16	100,000 211,572,968 0.3000%		4,900,000 55,381,551 0.0000%		5,000,000 257,154,519 0.3000%	
Total Communication   Total Communication	65 66 67 68 69 70 71 72 73	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	16	100,000 211,572,968 0.3000%		4,900,000 55,381,551 0.0000%		5,000,000 257,154,519 0.3000%	
77   Table Capital	65 66 67 68 69 70 71 72 73	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax Federal Large Corporations Tax	16	100,000 211,572,968 0.3000% 264,466		4,900,000 55,381,551 0.0000% 61,421		5,000,000 257,154,519 0.3000% 325,887	
78   Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3   20   0.2250%   0.000%   0.2250%   0.000%   0.2250%   0.000%   0.2250%   0.000%   0.2250%   0.000%   0.2250%   0.000%   0.2250%   0.000%   0.2250%   0.000%   0.2250%   0.000	65 66 67 68 69 70 71 72 73 74	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax Federal Large Corporations Tax Base	16	100,000 211,572,968 0.3000% 264,466 211,672,968		4,900,000 55,381,551 0.0000% 61,421 51,018,932		5,000,000 257,154,519 0.3000% 325,887	
Table   Tax Rates - Regulatory, Table   1; Actual, Table   3   0   0.2250%   0.0000%   0.2250%   0.0000%   0.2250%   0.0000%   0.2250%   0.0000%   0.2250%   0.0000%   0.2250%   0.0000%   0.2250%   0.0000%   0.2250%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.00000%   0.000000%   0.000000%   0.000000%   0.0000000%   0.000000%   0.0000000%   0.0000000%   0.0000000%   0.000000000%   0.000000000%   0.0000000000	65 66 67 68 69 70 71 72 73 74 75 76	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000		5,000,000 257,154,519 0.3000% 325,887 262,691,900 0	
Bo	65 66 67 68 69 70 71 72 73 74 75 76	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000		5,000,000 257,154,519 0.3000% 325,887 262,691,900 0	
State   Stat	65 66 67 68 69 70 71 72 73 74 75 76 77	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3  Taxable Capital	16 17 18 19	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932		5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900	
82 Less: Federal Surtax 1.12% x Taxable Income 8	65 66 67 68 69 70 71 72 73 74 75 76 77	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3  Taxable Capital	16 17 18 19	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932		5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900	
84   Net LCT	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	16 17 18 19	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968 0.2250%		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000%		5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900 0.2250%	
Mate	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81	Ontario  Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Ontario Capital Tax  Federal Large Corporations Tax  Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Gross Amount of LCT before surtax offset (Taxable Capital x Rate)	16 17 18 19 20	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968 0.2250% 198,162		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596		5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900 0.2250% 247,758	
Solid	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82	Ontario  Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Ontario Capital Tax  Federal Large Corporations Tax  Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Gross Amount of LCT before surtax offset (Taxable Capital x Rate)	16 17 18 19 20	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968 0.2250% 198,162		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596		5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900 0.2250% 247,758	
88	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income	16 17 18 19 20	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968 0.2250% 198,162 53,927		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251		5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900 0.2250% 247,758 29,676	
Section   Sect	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income	16 17 18 19 20	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968 0.2250% 198,162 53,927		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251		5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900 0.2250% 247,758 29,676	
Segulatory Adjustments   Segulatory Adjustments   Segulatory Adjustments   Segulatory Adjustments   Segulatory Adjustments   Segulatory Adjustments   Segulatory Adjustment   Segulatory Adjustments   Segulatory Adjustments   Segulatory Adjustments   Segulatory Adjustments   Segulatory Adjustments   Segulatory Adjustment   Segulatory S	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income	16 17 18 19 20	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968 0.2250% 198,162 53,927		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251		5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900 0.2250% 247,758 29,676	
10	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT  III) INCLUSION IN RATES	16 17 18 19 20	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968 0.2250% 198,162 53,927		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251		5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900 0.2250% 247,758 29,676	
Description   10	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT  III) INCLUSION IN RATES	16 17 18 19 20	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968 0.2250% 198,162 53,927		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251		5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900 0.2250% 247,758 29,676	
Otario Capital Tax (no gross-up since it is deductible)   24   264,466     Actual 2001   325,887	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT  III) INCLUSION IN RATES  Income Tax Rate used for gross- up (exclude surtax)	16 17 18 19 20 21	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968 0.2250% 198,162 53,927 144,235		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251		5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900 0.2250% 247,758 29,676 218,082	
93   94   95   Total PILs for Rate Adjustment MUST AGREE WITH 2001   25   3,735,614   Actual 2001   1,634,977   96   RAM DECISION   97   98   99   IV) FUTURE TRUE-UPS   99   IV) FU	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT  III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up)	16 17 18 19 20 21	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968 0.2250% 198,162 53,927 144,235		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251	Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900 0.2250% 247,758 29,676 218,082	
94	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT  III) INCLUSION IN RATES  Income Tax Rate used for gross- up (exclude surtax)  Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	16 17 18 19 20 21 21 22 23	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968 0.2250% 198,162 53,927 144,235 39.50% 3,232,742 238,406		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251	Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900 0.2250% 247,758 29,676 218,082	
95   Total PILs for Rate Adjustment MUST AGREE WITH 2001   25   3,735,614	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT  III) INCLUSION IN RATES  Income Tax Rate used for gross- up (exclude surtax)  Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	16 17 18 19 20 21 21 22 23	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968 0.2250% 198,162 53,927 144,235 39.50% 3,232,742 238,406		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251	Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900 0.2250% 247,758 29,676 218,082	
RAM DECISION	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT  III) INCLUSION IN RATES  Income Tax Rate used for gross- up (exclude surtax)  Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	16 17 18 19 20 21 21 22 23	100,000 211,572,968 0.3000% 264,466 211,672,968 300,000 211,372,968 0.2250% 198,162 53,927 144,235 39.50% 3,232,742 238,406		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251	Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0 262,691,900 0.2250% 247,758 29,676 218,082	
97   98   99   Ny FUTURE TRUE-UPS   90   Ny FUTURE TRUE-UPS   90   Ny FUTURE TRUE-UPS   90   Ny FUTURE TRUE-UPS   90   90   90   90   90   90   90   9	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3  Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT  III) INCLUSION IN RATES  Income Tax Rate used for gross- up (exclude surtax)  Income Tax (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)	16 17 18 19 20 21 21 22 23 24	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251	Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
99	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001	16 17 18 19 20 21 21 22 23 24	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251	Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
99   IV) FUTURE TRUE-UPS	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001	16 17 18 19 20 21 21 22 23 24	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251	Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
100   W a) Calculation of the True-up Variance	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001	16 17 18 19 20 21 21 22 23 24	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251	Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
102   In Additions:	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION	16 17 18 19 20 21 21 22 23 24	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251	Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
102   Employee Benefit Plans - Accrued, Not Paid   3   10,417     103   Tax reserves deducted in prior year   4   0   0   0   104   Reserves from financial statements-end of year   4   0   0   0   105   Regulatory Adjustments   5   0   0   0   106   Chief additions "Material" Items TAXREC   6   0   0   0   106   Chief additions "Material" Items TAXREC   6   0   0   0   106   Chief additions "Material" Items TAXREC   6   0   0   0   106   Chief additions "Material" Items TAXREC   6   0   0   0   106   Chief additions "Material" Items TAXREC   6   0   0   0   106   Chief additions "Material" Items TAXREC   6   0   0   0   106   Chief additions "Material" Items TAXREC   8   0   0   0   106   Chief additions "Adaptated Items Taxrec   9   0   0   0   106   Chief additions "Adaptated Items Positive numbers   9   0   0   0   0   106   Chief additions "Adaptated Items Taxrec   9   0   0   0   0   106   Chief additions Items Taxrec   9   0   0   0   0   106   Chief additions Items Taxrec   10   0   0   0   106   Chief additions Items Taxrec   10   0   0   0   106   Chief additions Items Taxrec   10   0   0   0   106   Chief additions Items Taxrec   10   0   0   0   106   Chief additions Items Taxrec   10   0   0   0   106   Chief additions Items Taxrec   11   0   0   0   0   106   Chief additions Items Taxrec   11   0   0   0   0   0   106   Chief additions Items Taxrec   11   0   0   0   0   0   0   106   Chief additions Items Taxrec   11   0   0   0   0   0   0   0   0	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT  III) INCLUSION IN RATES  Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION	16 17 18 19 20 21 21 22 23 24	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251 73,847	Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
103   Tax reserves deducted in prior year   4	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance	16 17 18 19 20 21 21 22 23 24	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551 0.0000% 61,421 51,018,932 -300,000 50,718,932 0.0000% 49,596 -24,251 73,847	Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
104   Reserves from financial statements-end of year   4	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT III) INCLUSION IN RATES Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) CCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions:	16 17 18 19 20 21 22 23 24 25	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000% 49,596 -24,251  73,847	Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
105   Regulatory Adjustments   5   0   0   0   0   1   1   1   1   1   1	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid	16 17 18 19 20 21 22 23 24 25	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000% 49,596 -24,251  73,847	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
106         Other additions "Material" Items TAXREC         6         0	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT  III) INCLUSION IN RATES  Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) CT (proxy tax is grossed-up) Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year	16 17 18 19 20 21 21 22 23 24 25	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000%  49,596 -24,251  73,847  DR/(CR)	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
108   In Deductions - positive numbers	65 66 67 68 69 70 71 72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments	16 17 18 19 20 21 22 23 24 25 3 4 4 5	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000%  49,596 -24,251  73,847  DR/(CR)	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
109   Employee Benefit Plans - Paid Amounts   8   -37,500     110   Items Capitalized for Regulatory Purposes   9   0   0     111   Regulatory Adjustments   10   0   0   0     112   Interest Adjustment for tax purposes (See Below - cell E206)   11   0   0   0   0     113   Tax reserves claimed in current year   4   0   0   0   0   114   Reserves from F/S beginning of year   4   0   0   0   0   0   0   0   0   0	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 106 107 108 109 109 109 109 109 109 109 109	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC	16 17 18 19 20 21 22 23 24 25 3 4 4 4 5 6	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000%  49,596 -24,251  73,847  DR/(CR)	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
110       Items Capitalized for Regulatory Purposes       9       0       0         111       Regulatory Adjustments       10       0       0         112       Interest Adjustment for tax purposes (See Below - cell E206)       11       0       0         113       Tax reserves claimed in current year       4       0       0         114       Reserves from F/S beginning of year       4       0       0         115       Contributions to deferred income plans       3       0       0         116       Contributions to pension plans       3       0       0         117       Other deductions "Material" Items TAXREC       12       0       0         118       Other deductions "Material" Item TAXREC 2       12       0       0         119       119       110       110       0       0       0	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC	16 17 18 19 20 21 22 23 24 25 3 4 4 4 5 6	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000%  49,596 -24,251  73,847  DR/(CR)	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
111       Regulatory Adjustments       10       0       0         112       Interest Adjustment for tax purposes (See Below - cell E206)       11       0         113       Tax reserves claimed in current year       4       0         114       Reserves from F/S beginning of year       4       0         115       Contributions to deferred income plans       3       0         116       Contributions to pension plans       3       0         117       Other deductions "Material" Items TAXREC       12       0         118       Other deductions "Material" Item TAXREC 2       12       0         119       119	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT  III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions - positive numbers	16 17 18 19 20 21 22 23 24 25 3 4 4 5 6 6	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000% 49,596 -24,251  73,847  73,847  0 0 0 0 0 0	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
112Interest Adjustment for tax purposes(See Below - cell E206)110113Tax reserves claimed in current year40114Reserves from F/S beginning of year40115Contributions to deferred income plans30116Contributions to pension plans30117Other deductions "Material" Items TAXREC120118Other deductions "Material" Item TAXREC 2120119	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 109 109 109 109 109 109 109	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT  III) INCLUSION IN RATES  Income Tax Rate used for gross- up (exclude surtax)  Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC In Deductions - positive numbers Employee Benefit Plans - Paid Amounts	16 17 18 19 20 21 22 23 24 25 3 4 4 5 6 6 8	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000% 49,596 -24,251  73,847  73,847  0 0 0 0 0 0 -37,500	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
Tax reserves claimed in current year  114 Reserves from F/S beginning of year  4 0 0  115 Contributions to deferred income plans 3 0 0  116 Contributions to pension plans 3 0 0  117 Other deductions "Material" Items TAXREC 12 0 0  118 Other deductions "Material" Item TAXREC 12 0  119 0 0 0 0  119 0 0 0 0  110 0 0 0 0  111 0 0 0 0 0 0  112 0 0 0 0 0  113 0 0 0 0 0 0  115 0 0 0 0 0 0  116 0 0 0 0 0 0 0  117 0 0 0 0 0 0 0 0  118 0 0 0 0 0 0 0 0  119 0 0 0 0 0 0 0  119 0 0 0 0 0 0 0  119 0 0 0 0 0 0 0 0  119 0 0 0 0 0 0 0 0  119 0 0 0 0 0 0 0 0 0  119 0 0 0 0 0 0 0 0 0 0  119 0 0 0 0 0 0 0 0 0 0 0 0  119 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  119 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 109 110 110 110 110 110	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC In Deductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes	16 17 18 19 20 21 22 23 24 25 3 4 4 5 6 6 6 8 9	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000% 49,596 -24,251  73,847  73,847  0 0 0 0 0 0 -37,500	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
114 Reserves from F/S beginning of year  115 Contributions to deferred income plans  13 0  116 Contributions to pension plans  13 0  17 Other deductions "Material" Items TAXREC  12 0  118 Other deductions "Material" Item TAXREC 2  12 0  119	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT  III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC Im Deductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments	16 17 18 19 20 21 22 23 24 25 3 4 4 5 6 6 6 8 9 10	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000% 49,596 -24,251  73,847  73,847  0 0 0 0 0 0 -37,500	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
115 Contributions to deferred income plans     3     0       116 Contributions to pension plans     3     0       117 Other deductions "Material" Items TAXREC     12     0       118 Other deductions "Material" Item TAXREC 2     12     0       119     0     0	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 111 112	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT  III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) CDT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC In Deductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E206)	16 17 18 19 20 21 22 23 24 25 3 4 4 5 6 6 8 9 10 11	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000% 49,596 -24,251  73,847  73,847  0 0 0 0 0 0 -37,500	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
116 Contributions to pension plans     3     0       117 Other deductions "Material" Items TAXREC     12     0       118 Other deductions "Material" Item TAXREC 2     12     0       119     0     0	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT  III) INCLUSION IN RATES  Income Tax Rate used for gross- up (exclude surtax)  Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC In Deductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E206) Tax reserves claimed in current year	16 17 18 19 20 21 22 23 24 25 3 4 4 5 6 6 8 9 10 11 4	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000% 49,596 -24,251  73,847  73,847  0 0 0 0 0 0 -37,500	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
117 Other deductions "Material" Items TAXREC     12     0       118 Other deductions "Material" Item TAXREC 2     12     0       119     0     0	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 111 112 113 114	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT  III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC In Deductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E206) Tax reserves claimed in current year Reserves from F/S beginning of year	16 17 18 19 20 21 22 23 24 25 3 4 4 5 6 6 8 9 10 11 4 4	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000% 49,596 -24,251  73,847  73,847  0 0 0 0 0 0 -37,500	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
118 Other deductions "Material" Item TAXREC 2     12     0       119     0     0	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 111 112 113 114 115	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT  III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC In Deductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E206) Tax reserves claimed in current year Reserves from F/S beginning of year Contributions to deferred income plans	16 17 18 19 20 21 22 23 24 25 3 4 4 4 5 6 6 6 8 9 10 11 4 4 3	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000% 49,596 -24,251  73,847  73,847  0 0 0 0 0 0 -37,500	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
119	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 111 112 113 114 115 116	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income  Net LCT  III) INCLUSION IN RATES  Income Tax Rate used for gross- up (exclude surtax)  Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Reserves from financial statements Other additions "Material" Items TAXREC Im Deductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E206) Tax reserves claimed in current year Reserves from F/S beginning of year Contributions to deferred income plans Contributions to pension plans	16 17 18 19 20 21 22 23 24 25 3 4 4 5 6 6 6 8 9 10 11 4 4 3 3	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000% 49,596 -24,251  73,847  73,847  0 0 0 0 0 0 -37,500	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 111 112 113 114 115 116 117	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT  III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC In Deductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E206) Tax reserves claimed in current year Reserves from F/S beginning of year Contributions to deferred income plans Other deductions "Material" Items TAXREC	16 17 18 19 20 21 22 23 24 25 3 4 4 5 6 6 8 9 10 11 4 4 4 3 3 12	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000% 49,596 -24,251  73,847  73,847  0 0 0 0 0 0 -37,500	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 111 115 116 117 118	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT  III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC In Deductions - positive numbers Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E206) Tax reserves claimed in current year Reserves from F/S beginning of year Contributions to deferred income plans Other deductions "Material" Items TAXREC	16 17 18 19 20 21 22 23 24 25 3 4 4 5 6 6 8 9 10 11 4 4 4 3 3 12	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000% 49,596 -24,251  73,847  73,847  0 0 0 0 0 0 -37,500	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	
	65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119	Ontario Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Ontario Capital Tax  Federal Large Corporations Tax Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3 Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income Net LCT  III) INCLUSION IN RATES Income Tax Rate used for gross- up (exclude surtax) Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)  Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION  IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC Imployee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E206) Tax reserves claimed in current year Reserves from F/S beginning of year Contributions to deferred income plans Onther deductions "Material" Items TAXREC Other deductions "Material" Items TAXREC	16 17 18 19 20 21 22 23 24 25 3 4 4 5 6 6 6 8 9 10 11 4 4 3 3 12 12	100,000 211,572,968  0.3000%  264,466  211,672,968 300,000 211,372,968  0.2250%  198,162 53,927  144,235  39.50%  39.50%  3,232,742 238,406 264,466		4,900,000 55,381,551  0.0000% 61,421  51,018,932 -300,000 50,718,932  0.0000% 49,596 -24,251  73,847  73,847  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Actual 2001 Actual 2001 Actual 2001 Actual 2001	5,000,000 257,154,519 0.3000% 325,887 262,691,900 0.2250% 247,758 29,676 218,082 1,091,008 218,082 325,887	

Pile TAKES - EB-2010	Tax Returns  Version 2009.1  Column Brought From TAXREC \$
3 TAX CALCULATIONS (TAXCALC)	Column Brought From TAXREC
S	Column Brought From TAXREC
7   Reporting period: 2001   152   152   153   154   155	Brought From TAXREC
3   Days in reporting period:	Brought From TAXREC
10   Total days in the calendar year:   365   days	From TAXREC
12	
131   121   122   123   123   123   123   123   124   125   126   125   127   128	
122   Income   Tax Rate (including surtax) from 2001 Utility's tax return	
124   125   126   126	
126   Less: Miscellaneous Tax Credits	
128   Total Income Tax on True-ups   19,464   128   128   130   Income Tax Rate used for gross-up (exclude surtax)   39,50%   339,50%   130   Income Tax Rate used for gross-up (exclude surtax)   39,50%   132   TRUE-UP VARIANCE ADJUSTMENT   322,172	
120   Income Tax Rate used for gross-up (exclude surtax)   39.50%	
133 TRUE-UP VARIANCE ADJUSTMENT   32,172	
132 TRUE-UP VARIANCE ADJUSTMENT   32,172   32,172   33   173   173   174   175   1	
N b) Calculation of the Deferral Account Variance caused by changes in legislation	
134   Changes in legislation	
REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial 136 estimate column)	
138	
Table	
REVISED REGULATORY INCOME TAX	
142   Less: Revised Miscellaneous Tax Credits   - 0   0   143   144   Total Revised Regulatory Income Tax   = 1,955,809   145   Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell   146   C60)   - 1,955,809   147   Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell   148   Regulatory Income Tax Variance   = 0   0   149   150   Ontario Capital Tax   = 0   0   149   150   Ontario Capital Tax   = 211,672,968   152   Less: Exemption from tab Tax Rates, Table 2, cell C39   - 100,000   153   Revised deemed taxable capital   = 211,572,968   154   155   Rate - Tab Tax Rates cell C54   x 0.3000%   156   157   Revised Ontario Capital Tax   = 264,466   Less: Ontario Capital Tax   = 264,466   Less: Ontario Capital Tax Variance   = 0   0   160   161   Federal LCT   = 0   160   161   Federal LCT   = 211,372,968   165   166   Rate (as a result of legislative changes) tab 'Tax Rates' cell C51   0.2250%   168   Grace (as a result of legislative changes) tab 'Tax Rates' cell C51   0.2250%   168   Grace (as a result of legislative changes) tab 'Tax Rates' cell C51   0.2250%   168   Grace (as a result of legislative changes) tab 'Tax Rates' cell C51   0.2250%   169   Less: Federal surtax   - 53,927   170   Revised Net LCT   = 144,235   171   1	
143	
Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell Less: Regulatory Income Tax Variance	
146   C60	
148   Regulatory Income Tax Variance	
149	
151   Base	
152   Less: Exemption from tab Tax Rates, Table 2, cell C39   - 100,000     153   Revised deemed taxable capital   = 211,572,968     154	
154	
156	
157   Revised Ontario Capital Tax	
158	
160       161 Federal LCT         162 Base       211,672,968         163 Less: Exemption from tab Tax Rates, Table 2, cell C40       - 300,000         164 Revised Federal LCT       = 211,372,968         165       - 0.2250%         166 Rate (as a result of legislative changes) tab 'Tax Rates' cell C51       0.2250%         167       - 198,162         169 Less: Federal surtax       - 53,927         170 Revised Net LCT       = 144,235	
162 Base       211,672,968         163 Less: Exemption from tab Tax Rates, Table 2, cell C40       - 300,000         164 Revised Federal LCT       = 211,372,968         165       - 0.2250%         166 Rate (as a result of legislative changes) tab 'Tax Rates' cell C51       0.2250%         167       - 168 Gross Amount       198,162         169 Less: Federal surtax       - 53,927         170 Revised Net LCT       = 144,235         171	
163   Less: Exemption from tab Tax Rates, Table 2, cell C40   - 300,000     164   Revised Federal LCT   = 211,372,968     165     0.2250%     166   Rate (as a result of legislative changes) tab 'Tax Rates' cell C51   0.2250%     167   0.800   0.800     168   Gross Amount   198,162     169   Less: Federal surtax   - 53,927     170   Revised Net LCT   = 144,235     171   171   172   173     180   Revised Net LCT   144,235     180   Revised Re	
165         166 Rate (as a result of legislative changes) tab 'Tax Rates' cell C51       0.2250%         167       168 Gross Amount       198,162         169 Less: Federal surtax       - 53,927         170 Revised Net LCT       = 144,235         171       - 444,235	
167         168 Gross Amount       198,162         169 Less: Federal surtax       - 53,927         170 Revised Net LCT       = 144,235         171       - 144,235	
168 Gross Amount       198,162         169 Less: Federal surtax       - 53,927         170 Revised Net LCT       = 144,235         171       - 171	
170 Revised Net LCT       =       144,235         171       =       144,235	
173 Regulatory Federal LCT Variance = 0	
174 175 Actual Income Tax Rate used for gross-up (exclude surtax) 39.50%	
176	
178 LCT (grossed-up) + 0	
179 Ontario Capital Tax       +       0         180       -       -	
181 DEFERRAL ACCOUNT VARIANCE ADJUSTMENT     =     0       182	
183 TRUE-UP VARIANCE (from cell l132) + 32,172	
185 Total Deferral Account Entry (Positive Entry = Debit) = 32,172	
186 (Deferral Account Variance + True-up Variance) 187	
188	
189 190 V) INTEREST PORTION OF TRUE-UP	
191 Variance Caused By Phase-in of Deemed Debt 192	
193 Total deemed interest (REGINFO) 8,149,409	
194 Interest phased-in (Cell C37)       2,144,311         195       2,144,311	
196 Variance due to phase-in of debt component of MARR in rates  197 according to the Board's decision  6,005,098	
198	
199 Other Interest Variances (i.e. Borrowing Levels       200 Above Deemed Debt per Rate Handbook)	
201 Interest deducted on MoF filing (Cell G37+G42)  202 Total deemed interest (REGINFO CELL D62)  1,296,456  8,149,409	
203	l l
204 Variance caused by excess debt 0 205	
206 Interest Adjustment for Tax Purposes (carry forward to Cell E112)  207	
208 Total Interest Variance 6,005,098	
209       210	
211	

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
<u>4</u> 5	0	1	Return		Version 2009.1	
6	Section A: Identification:				Version 2009.1	
7	Utility Name: Hydro One Brampton Networks Inc.					
8	Reporting period: 2001					
9	Taxation Year's start date:					
	Taxation Year's end date:					
	Number of days in taxation year:		152	days		
12	Please enter the Materiality Level :		99,167	< - enter materiality	/ lovel	
14	(0.25% x Rate Base x CER)	Y/N	99,107	< - enter materiality	rievei	
15	(0.25% x Net Assets)	Y/N				
16	Or other measure (please provide the basis of the amount)	Y/N				
	Does the utility carry on non-wires related operation?	Y/N				
	(Please complete the questionnaire in the Background questionnaire	workshe	eet.)			
19 20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21	Note: Carry forward Wifes-Only Data to Tab TAXCALC Columnity					
	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax returns.					
24	The actual categories of the income statements should be used.					
25	If required please change the descriptions except for amortization, interest	expense	and provision for in	ncome tax		
26 27	Please enter the non-wire operation's amount as a positive number, the pro-	naram ar	Itomatically treats a	ll amounts		
	in the "non-wires elimination column" as negative values in TAXREC and T.			n amounts		
29	see similated solution de nogativo valuos in Trovicte and T.		<del>-</del> -			
30	Income:					
31	Energy Sales	+	96,092,241		96,092,241	
32	Distribution Revenue	+	13,620,302		13,620,302	
33 34	Other Income Miscellaneous income	+	695,545		0 695,545	
35	Miscellatieous fricome	+ +	695,545		095,545	
	Revenue should be entered above this line					
37						
	Costs and Expenses:					
39	Cost of energy purchased	-	96,092,241		96,092,241	
40	Administration	-	1,608,262		1,608,262	
41 42	Customer billing and collecting  Operations and maintenance	-	1,101,112 1,824,337		1,101,112 1,824,337	
43	Amortization	_	4,761,108		4,761,108	
44	Ontario Capital Tax	-	-,, -,, -, -,		0	
45		-			0	
46		-			0	
47		-			0	
48 49		-			0	
	Net Income Before Interest & Income Taxes EBIT	=	5,021,028	0	5,021,028	
	Less: Interest expense for accounting purposes	_	1,148,199	J	1,148,199	
52	Provision for payments in lieu of income taxes	-	, ,		0	
53	Net Income (loss)	=	3,872,829	0	3,872,829	
E 1	(The Net Income (loss) on the MoF column should equal to the net income (loss) per financial statements on Schedule 1 of the tax return.)					
54 55	per imancial statements on Scriedule 1 of the tax return. )					
	Section C: Reconciliation of accounting income to taxable income					
57	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS:					
	Provision for income tax	+	0	0	_	4
	Federal large corporation tax  Depreciation & Amortization	+	4,761,108	0	4,761,108	
	Employee benefit plans-accrued, not paid	+	120,000	0	120,000	
	Tax reserves - beginning of year	+	0		0	
64	Reserves from financial statements- end of year	+	0	0	0	
	Regulatory adjustments on which true-up may apply (see A66)	+			0	
	Items on which true-up does not apply "TAXREC 3"		0	0	0	
	Material addition items from TAXREC 2	+	0	_	0	
68 69	Other addition items (not Material) from TAXREC 2	+	0	0	0	
69 70	Subtotal		4,881,108	0	4,881,108	
71	Cantolai		1,001,100	0	1,001,100	
72	Other Additions: (Please explain the nature of the additions)					
	Recapture of CCA	+			0	
74	Non-deductible meals and entertainment expense	+	12,440		12,440	_
75 76	Capital items expensed - Software expensed per F/S	+	33,549		33,549 0	
76 77		+			0	
78		+			0	
79		+			0	
80	Total Other Additions	=	45,989	0	45,989	
81						
82	Total Additions	=	4,927,097	0	4,927,097	
83 84	Recap Material Additions:					
85 85	necap ivialenai Audilions.		0	0	0	
86			0			
87			0			

_	A IDII - TAYES ED 2040	В	С	D Nagarijas	E	F
	PILs TAXES - EB-2010- TAX RETURN RECONCILIATION (TAXREC)	LINE	M of F Corporate	Non-wires Eliminations	Wires-only Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Liiiiiiauoiis	Return	
4	Alex whose stuy business 333 st. 12 323 7tst,	0	Return		Rotain	
5					Version 2009.1	
88			0	0	0	
89			0	0	0	
90			0	0		
91			0	0		
92			0	0		
93	Other additions (less than materiality level)  Total Other Additions		45,989 45,989	0		
95	Total Other Additions		45,969	U	45,969	
	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-	3,497,596		3,497,596	
	Cumulative eligible capital deduction	-	1,287,711		1,287,711	
	Employee benefit plans-paid amounts	-			0	
	Items capitalized for regulatory purposes	-			0	
101 102	Regulatory adjustments : CCA	-			0	
102					0	
	Tax reserves - end of year		0	0	0	
	Reserves from financial statements- beginning of year	_	0	0	0	
	Contributions to deferred income plans	-			0	
	Contributions to pension plans	-			0	
	Items on which true-up does not apply "TAXREC 3"		1,046,316	0	1,046,316	
109	Interest capitalized for accounting deducted for tax	-	229,306		229,306	
	Material deduction items from TAXREC 2	-	0	0	0	
	Other deduction items (not Material) from TAXREC 2	-	89,386	0	89,386	
112 113			0.450.045		0.450.045	
	Subtotal Other deductions (Please explain the nature of the deductions)	=	6,150,315	0	6,150,315	
	Charitable donations - tax basis	_			0	
	Gain on disposal of assets	-			0	
117		-			0	
118					0	
119		-			0	
120	Total Other Deductions	=	0	0	0	
121	Total Dad a Care		0.450.045	0	0.450.045	
122 123		=	6,150,315	0	6,150,315	
	Recap Material Deductions:					
125			0	0	0	
126			0	0		
127			0	0	0	
128			0	0		
129			0	0		
	Total Other Deductions exceed materiality level		0	0		
	Other Deductions less than materiality level  Total Other Deductions		0	0		
133			0	U	0	
	TAXABLE INCOME	=	2,649,611	0	2,649,611	
	DEDUCT:		,= :=,• : :		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
136	Non-capital loss applied positive number	-			0	
137	Net capital loss applied positive number	-			0	
138					0	
	NET TAXABLE INCOME	=	2,649,611	0	2,649,611	
140	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	745,071		745,071	
	Net Ontario Income Tax (Must agree with tax return)	+	345,937		345,937	
144		=	1,091,008	0	1,091,008	
	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0	
	Total Income Tax	=	1,091,008	0	1,091,008	
147						
	FROM ACTUAL TAX RETURNS		00.400/		00.1001	
	Net Federal Income Tax Rate (Must agree with tax return)  Net Ontario Income Tax Rate (Must agree with tax return)		28.12% 12.50%		28.12% 12.50%	
150			40.62%		40.62%	
152		<u> </u>	70.02 /0		TU.UZ /0	
	Section F: Income and Capital Taxes					
154						
	RECAP FROM ABOVE:					
156	Total Income Taxes	+	1,091,008	0		
T,	Ontario Capital Tax	+	325,887		325,887	
	Todovol Loves Comparations Tour		718 (187)		218,082	
158	Federal Large Corporations Tax	+	218,082		,,,,,	
		=	1,634,977	0		

PILES TAXES - EB-2010		A	В	С	D	Е	F
Tax   A Accounting Reserves	1						ı
3 For MoF Column of TAXCALC			LINE				
A					Ellitilitations		
S						Ketum	
1				Ketuiii		Version 2000 1	
To Utility Name: Hydro One Brampton Networks Inc.	_	0				Version 2005.1	
B Reporting Period: 2001   9	7	Hility Name: Hydra One Bramatan Naturalia Inc					
30   TAX RESERVES	0						
10   TAX RESERVES		Reporting period. 2001					
11   2   Beginning of Year:		TAY DESERVES					
12   Beginning of Year:		TAX NEGERVES					
13   Reserve for doubtful accounts ss. 20(1)(f)   0   0   15   Reserve for goods & services ss. 20(1)(m)   0   0   16   Reserve for unpaid amounts ss. 20(1)(m)   0   0   0   17   Debt and share issue expenses ss. 20(1)(m)   0   0   0   17   Debt and share issue expenses ss. 20(1)(m)   0   0   0   0   19   Other - Please describe   0   0   0   0   0   0   0   0   0		Reginning of Vear					
14 Reserve for doubtful accounts ss. 20(1)(m)		beginning or rear.				0	
15 Reserve for goods & services ss.20(1)(n)		Reserve for doubtful accounts ss. 20(1)(I)					
16 Reserve for unpaid amounts ss.20(1)(n)							
17   Debt and share issue expenses ss.20(1)(e)   0   18   Other - Please describe   0   0   0   0   0   0   0   0   0							
18 Other - Please describe							
19 Other - Please describe							
20							
22   Total (carry forward to the TAXREC worksheet)							
Total (carry forward to the TAXREC worksheet)							
23		Total (carry forward to the TAXREC worksheet)		0	0		
25		,					
25	24	End of Year:					
27 Reserve for goods & services ss.20(1)(m)	25					0	
28 Reserve for unpaid amounts ss.20(1)(n)   0   29   20   20   20   20   20   20						0	
29   Debt and share issue expenses ss.20(1)(e)   0   0   0   0   0   0   0   0   0	27	Reserve for goods & services ss.20(1)(m)				0	
30 Other - Please describe   0   0   31 Other - Please describe   0   0   32   0   0   33   34   Insert line above this line   0   0   0   0   0   36   36   37   38   FINANCIAL STATEMENT RESERVES   0   0   0   0   36   37   38   FINANCIAL STATEMENT RESERVES   0   0   0   0   0   39   39   39   39						0	
31   Other - Please describe   0   0   32   0   0   33   34   Insert line above this line   0   0   0   0   35   Total (carry forward to the TAXREC worksheet)   0   0   0   0   0   36   37   38   FINANCIAL STATEMENT RESERVES   39   0   0   0   0   0   0   0   0   0						0	
33	30	Other - Please describe				0	
33		Other - Please describe				0	
34   Insert line above this line						0	
35   Total (carry forward to the TAXREC worksheet)   0   0   0   0   0   36   37   38   FINANCIAL STATEMENT RESERVES   39   40   Beginning of Year:						0	
36							
37     38 FINANCIAL STATEMENT RESERVES		<b>Total (</b> carry forward to the TAXREC worksheet)		0	0	0	
38							
39   40   Beginning of Year:							
40   Beginning of Year:		FINANCIAL STATEMENT RESERVES					
41							
42		Beginning of Year:					
43   Environmental							
44 Allowance for doubtful accounts       0         45 Inventory obsolescence       0         46 Property taxes       0         47 Other - Please describe       0         48 Other - Please describe       0         50 Total (carry forward to the TAXREC worksheet)       0       0         51		Environmental					
1						_	
46       Property taxes       0         47       Other - Please describe       0         48       Other - Please describe       0         49       0       0         50       Total (carry forward to the TAXREC worksheet)       0       0         51       0       0         52       End of Year:       0         53       0       0         54       0       0         55       Environmental       0         56       Allowance for doubtful accounts       0         57       Inventory obsolescence       0         59       Property taxes       0         59       Other - Please describe       0         60       Other - Please describe       0         60       Other - Please describe       0         61       0       0         62       Insert line above this line       0         63       Total (carry forward to the TAXREC worksheet)       0       0							
47 Other - Please describe       0         48 Other - Please describe       0         49       0         50 Total (carry forward to the TAXREC worksheet)       0         51       0         52 End of Year:       0         53       0         54       0         55 Environmental       0         56 Allowance for doubtful accounts       0         57 Inventory obsolescence       0         58 Property taxes       0         59 Other - Please describe       0         60 Other - Please describe       0         61 Insert line above this line       0         63 Total (carry forward to the TAXREC worksheet)       0							
48 Other - Please describe       0         49       0         50 Total (carry forward to the TAXREC worksheet)       0         51       0         52 End of Year:       0         53       0         54       0         55 Environmental       0         56 Allowance for doubtful accounts       0         57 Inventory obsolescence       0         58 Property taxes       0         59 Other - Please describe       0         60 Other - Please describe       0         61 Insert line above this line       0         63 Total (carry forward to the TAXREC worksheet)       0						_	
49       0       0       0         50       Total (carry forward to the TAXREC worksheet)       0       0         51       0       0         52       End of Year:       0         53       0       0         54       0       0         55       Environmental       0         56       Allowance for doubtful accounts       0         57       Inventory obsolescence       0         58       Property taxes       0         59       Other - Please describe       0         60       Other - Please describe       0         61       0         62       Insert line above this line         63       Total (carry forward to the TAXREC worksheet)       0       0							
50         Total (carry forward to the TAXREC worksheet)         0         0         0           51		Other I leade describe					
51       52       End of Year:       0         53       0       0         54       0       0         55       Environmental       0         56       Allowance for doubtful accounts       0         57       Inventory obsolescence       0         58       Property taxes       0         59       Other - Please describe       0         60       Other - Please describe       0         61       0         62       Insert line above this line         63       Total (carry forward to the TAXREC worksheet)       0		Total (carry forward to the TAXREC worksheet)		0	0		
52         End of Year:           53         0           54         0           55         Environmental         0           56         Allowance for doubtful accounts         0           57         Inventory obsolescence         0           58         Property taxes         0           59         Other - Please describe         0           60         Other - Please describe         0           61         0           62         Insert line above this line           63         Total (carry forward to the TAXREC worksheet)         0         0		- Can tour to maid to the Trivitle worksheet			U	J	
53       0         54       0         55 Environmental       0         56 Allowance for doubtful accounts       0         57 Inventory obsolescence       0         58 Property taxes       0         59 Other - Please describe       0         60 Other - Please describe       0         61       0         62 Insert line above this line       0         63 Total (carry forward to the TAXREC worksheet)       0		End of Year:					
54       0         55 Environmental       0         56 Allowance for doubtful accounts       0         57 Inventory obsolescence       0         58 Property taxes       0         59 Other - Please describe       0         60 Other - Please describe       0         61       0         62 Insert line above this line       0         63 Total (carry forward to the TAXREC worksheet)       0						0	
55         Environmental         0           56         Allowance for doubtful accounts         0           57         Inventory obsolescence         0           58         Property taxes         0           59         Other - Please describe         0           60         Other - Please describe         0           61         0           62         Insert line above this line         0           63         Total (carry forward to the TAXREC worksheet)         0         0							
56 Allowance for doubtful accounts         0           57 Inventory obsolescence         0           58 Property taxes         0           59 Other - Please describe         0           60 Other - Please describe         0           61 Insert line above this line         0           63 Total (carry forward to the TAXREC worksheet)         0		Environmental					
57 Inventory obsolescence         0           58 Property taxes         0           59 Other - Please describe         0           60 Other - Please describe         0           61         0           62 Insert line above this line         0           63 Total (carry forward to the TAXREC worksheet)         0						0	
58 Property taxes         0           59 Other - Please describe         0           60 Other - Please describe         0           61         0           62 Insert line above this line         0           63 Total (carry forward to the TAXREC worksheet)         0						0	
59 Other - Please describe 60 Other - Please describe 61 0 62 Insert line above this line 63 Total (carry forward to the TAXREC worksheet) 0 0 0 0						0	
60 Other - Please describe  61 0  62 Insert line above this line  63 Total (carry forward to the TAXREC worksheet)  0 0 0 0		<u> </u>				0	
62 Insert line above this line 63 <b>Total (</b> carry forward to the TAXREC worksheet) 0 0 0						0	
63 Total (carry forward to the TAXREC worksheet) 0 0 0	61					0	
	62	Insert line above this line		_			
	63	Total (carry forward to the TAXREC worksheet)		0	0	0	

	A	В	С	D	E	F
1						
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
	RATEPAYERS ONLY		Return		\\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7	Hillity Name: Highe One Drematon Nativerse Inc					
	Utility Name: Hydro One Brampton Networks Inc. Reporting period: 2001					
	Number of days in taxation year:		152			
	Materiality Level:		99,167			
12	materiality 201011		30,101			
13						
14						
15	Section C: Reconciliation of accounting income to taxable income					
	Add:					
17		+			0	
	Gain on sale of eligible capital property	+			0	4
	Loss on disposal of assets	+			0	
	Charitable donations (Only if it benefits ratepayers)	+			0	
21	Taxable capital gains	+			0	
	Scientific research expenditures deducted	+			0	
24		+			0	
	Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings	+			0	
	Capital items expensed	+			0	
	Debt issue expense	+			0	
	Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
34	Write down of capital property	+			0	
36	Amounts received in respect of qualifying environment trust	+			0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41	,	+			0	
42		+			0	
43		+			0	
44		+			0	
45		+				
46	Total Additions	=	0	0	0	
47	Decem of Material Additions					
48 49	Recap of Material Additions:		0	0	0	
50			0	0	0	
51			0	0	0	
52			0	0	0	
53			0	0	0	
54			0	0	0	
55			0	0	0	
56			0	0	0	
57			0	0	0	
58			0	0	0	
59			0	0	0	
60			0	0	0	
61 62			0	0	0	
63			0	0	0	
64			0	0	0	
65			0	0	0	
66			0	0	0	
67			0	0	0	
68			0	0	0	
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0	0	
73			0	0		
74			0	0	0	<u> </u>

	A	В	С	D	E F
1	DIL - TAVEC ED 2040	LINIT	M of E	Non wines	Mina a such.
	PILS TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate Tax	Eliminations	Tax
	(for "wires-only" business - see s. 72 OEB Act)  RATEPAYERS ONLY				Return
5			Return		Varaiar 2000 4
7	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1
	Hilitiy Nama, Hudra One Bromnton Nativerka Inc				
	Utility Name: Hydro One Brampton Networks Inc. Reporting period: 2001				
	Number of days in taxation year:		152		
	Materiality Level:		99,167		
12	Materiality Level:		99,107		
13					
75			0	0	0
76			0	0	0
	Total Material additions		0	0	0
	Other additions less than materiality level		0	0	0
	Total Additions		0	0	0
80	Total Additions		U	U	0
	Deduct:				
	Gain on disposal of assets per f/s	_	89,386		89,386
	Dividends not taxable under section 83	_	09,300		09,500
	Terminal loss from Schedule 8	_			0
	Depreciation in inventory, end of prior year	_			0
	Scientific research expenses claimed in year from Form T661	_			0
	Bad debts	-			0
	Book income of joint venture or partnership	_			0
	Equity in income from subsidiary or affiliates	_			0
	Contributions to a qualifying environment trust	_			0
	Other income from financial statements	_			0
92	Other moonie nom midnoid statements	_			Ü
93		_			0
94		_			0
	Other deductions: (Please explain in detail the nature of the item)	_			0
96	the state of the s	-			0
97		-			0
98		-			0
	Total Deductions	=	89,386	0	89,386
100					
101	Recap of Material Deductions:				
102	·		0	0	0
103			0	0	0
104			0	0	0
105			0	0	0
106			0	0	0
107			0	0	0
108			0	0	0
109			0	0	0
110			0	0	0
111			0	0	0
112			0	0	0
113			0	0	0
114			0	0	0
115			0	0	0
116			0	0	0
117			0	0	0
118			0	0	0
	Total Deductions exceed materiality level		0	0	0
	Other deductions less than materiality level		89,386	0	89,386
	Total Deductions		89,386	0	89,386
122					

	A	В	С	D	Е	F
1	Α	Ь	C	D		Г
2	PILs TAXES - EB-2010-					
	TAX RETURN RECONCILIATION (TAXREC 3)	LINE	M of F	Non-wires	Wires only	
	Shareholder-only Items should be shown on TAXREC 3	LINE	******		Wires-only	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0		Return		11010111	
8	Utility Name: Hydro One Brampton Networks Inc.				Version 2009.1	
9	Clinty Hamo. Hydro one Brampton Hotherico mo.				70101011 200011	
10						
	Reporting period: 2001					
	Number of days in taxation year:		152			
13	Number of days in taxation year.		102			
14						
15						
	Ocation O. Decomplication of accounting income to touch being one					
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
18						
	Recapture of capital cost allowance	+			0	
	CCA adjustments	+			0	
	CEC adjustments	+			0	
	Gain on sale of non-utility eligible capital property	+			0	
	Gain on sale of utility eligible capital property	+			0	
24	Loss from joint ventures or partnerships	+			0	
	Deemed dividend income	+			0	
26	Loss in equity of subsidiaries and affiliates	+			0	
	Loss on disposal of utility assets	+			0	
	Loss on disposal of non-utility assets	+			0	
	Depreciation in inventory -end of year	+			0	
	Depreciation and amortization adjustments	+			0	
	Dividends credited to investment account	+			0	
	Non-deductible meals	+			0	
	Non-deductible club dues	+			0	
	Non-deductible club dues  Non-deductible automobile costs				0	
-		+			U	
	Donations - amount per books	+				
	Interest and penalties on unpaid taxes	+				
	Management bonuses unpaid after 180 days of year end	+				
	Ontario Capital Tax per books	+				
39		+			0	
	Changes in Regulatory Asset balances	+			0	
	Imputed interest expense on Regulatory Assets	+			0	
42		+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
	Capital contributions - s.12(1)(x)	+			0	
45		+			0	
46		+				
47	Total Additions on which true-up does not apply	=	0	0	0	
48						
49	Deduct:					
50						
	CCA adjustments	-			0	
	CEC adjustments	_			0	
	Depreciation and amortization adjustments	-			0	
	Gain on disposal of assets per financial statements	_			0	
	Financing fee amorization - considered to be interest expense for PILs	_			0	
	Imputed interest income on Regulatory Assets				0	
	Donations - amount deductible for tax purposes				0	
	Income from joint ventures or partnerships	-			0	
59	moone nom joint ventures or partifersilips				0	
-	Ontario Canital Tay nor tay return	-	205.007		Ŭ	
	Ontario Capital Tax per tax return	-	325,887		325,887	
61	Ohannaa in Damulatarii Aasat balanaa	-			0	
	Changes in Regulatory Asset balances	-			0	
63		-			0	
64		-			0	
65		-			0	
66		-			0	
67		-			0	
	Other deductions: (Please explain in detail the nature of the item)	-			0	
	Capital contributions s.13(7.4) Election	-			0	
	Prospectus & underwriting fees		64,807		64,807	
71	Income not earned on movement of Regulatory A/Cs	-			0	
	Deferred cost deductible (market ready)	-	655,622		655,622	
	Total Deductions on which true-up does not apply	=	1,046,316	0	1,046,316	
74			,		,	
75						
		1				

_	Α	В	С	D	Е	F
	PILs TAXES - EB-2010-				_	
	Corporate Tax Rates	. Throche	المام		V	ersion 2009
	Exemptions, Deductions, or Utility Name: Hydro One Br					
	Reporting period: 2001					
	D ( 11 11 0000 DAM DI			04.04		Table 1
3 9	Rates Used in 2002 RAM PI Income Range	LS Applic	ations for 20	01 Q4	50,000	
0	RAM 2002		to		to	>175,000
1		Year	50,000		175,000	
	Income Tax Rate					
	Proxy Tax Year	2002	40.400/		00.400/	00.400/
14 15	Federal (Includes surtax) and Ontario blended		13.12% 6.00%		28.12% 6.00%	28.12% 12.50%
16	Blended rate		19.12%		34.12%	40.62%
7						
	Capital Tax Rate		0.300%			
	LCT rate		0.225%			
.0	Surtax	MAY	1.12%			
21	Ontario Capital Tax  Exemption **	MAX \$5MM	100,000			
- 1	Federal Large					
	Corporations Tax	MAX \$10MM	300,000			
2	Exemption **	·				
	**Exemption amounts	must ag	ree with th	ne Boa	rd-approv	ed 2001
3	RAM PILs filing					
<u> </u>						
5						Table 2
	Expected Income Tax Rates	for 2001		Tax Exe		r 2001
	Income Range Expected Rates		0 to		50,000	>175,000
9	Expected Nates	Year	to 50,000		175,000	>175,000
	Income Tax Rate	100	00,000		110,000	
	Current year	2001				
	Federal (Includes surtax)	2001	13.12%		28.12%	28.12%
3 34	Ontario Blended rate	2001 2001	6.00% 19.12%		6.00% 34.12%	12.50% 40.62%
<del>-</del> 5	Diended rate	2001	19.12/0		34.12/0	40.02 /0
	Capital Tax Rate	2001	0.300%			
	LCT rate	2001	0.225%			
8	Surtax	2001	1.12%			
20	Ontario Capital Tax	MAX	100,000			
9	Exemption *** 2001 Federal Large	\$5MM				
	Corporations Tax	MAX	300,000			
10	Exemption *** 2001	\$10MM	,			
1	***Allocation of exempt				he Board	's
2	instructions regarding	regulate	ed activitie	s.		
3						Table 3
	Input Information from Utili	ty's Actua		eturns	F0 000	
<u>5</u>	Income Range		0 to		50,000 to	>175,000
7		Year	50,000		175,000	2173,000
	Income Tax Rate					
	Current year	2001				
	Federal (Includes surtax)		13.12%		22.12%	28.12%
1	Ontario Blended rate		6.00% 19.12%		9.75% 31.87%	12.50% 40.62%
3	Dienueu rate	<b> </b>	19.12%		31.01%	40.02%
	Capital Tax Rate	1	0.300%			
5	LCT rate		0.225%			
6	Surtax		1.12%			
	Ontario Capital Tax	MAX	5,000,000			
7	Exemption *	\$5MM				
7		MAX	0			
7	Federal Large Corporations Tax		()			
	Corporations Tax  Exemption *	\$10MM	0			
	Corporations Tax	\$10MM	-	allocati	ion calcul	ations in
	Corporations Tax Exemption *	\$10MM actual t	ax return a			

	A	В	С	D	Е	F	G	Н	I	J	K	L	M	Ν	0
1	PILs TAXES - EB-2010-														
2	<b>Analysis of PILs Tax Account</b>	1562:													
3	Utility Name: Hydro One Bran	npton l	Networks Inc.												Version 2009.1
4	Reporting period: 2001				Sign Convention	on: +	for increase;	· for	decrease						0
5															
6															
7															
_	Year start:		8/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006		
9	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0		0		0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount														0
	True-up Variance	+/-							_						
14	Adjustment Q4, 2001 (2)														0
	True-up Variance	+/-													
15	Adjustment (3)												32,172		32,172
	Deferral Account Variance						_		_						
16	Adjustment Q4, 2001 (4)														0
	Deferral Account Variance	+/-	-						<del>-</del>						
17	Adjustment (5)												0		0
	Adjustments to reported	+/-	-												
18	prior years' variances (6)														0
	Carrying charges (7)	+/-													0
	PILs billed to (collected	-											_		
20	from) customers (8)		0												0
21															
22	Ending balance: # 1562		0		0		0		0		0		32,172		32,172
23										: :		=			

#### Uncollected PILs

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76 77

NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers.

For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.

### Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER:

- 33 (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.
  - Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002.
- If the Board gave more than one decision in the year, calculate a weighted average proxy.
  - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
  - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
  - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
  - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
  - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
- 42 (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet.

  The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- 51 (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet.

  The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- [6] The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- 56 (7) Carrying charges are calculated on a simple interest basis.
- (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.

  The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
  - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
    - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
    - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
- to calculate the recovery for the period January 1 to March 31, 2005.

  to calculate the recovery for the period January 1 to March 31, 2005.

  All (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

PILS TAXES - EB-2010		A	В	С	l D	F
Security   Security	1		В	0	Ь	_
Colour Code						70.01011 200011
Reporting period: 2002   Input Cell   Formula in Cell		· '			Colour Code	
Books in reporting period:   385   days	4				Input Cell	
1	5					
8   BACKGROUND   10   Has the utility reviewed section 149(1)   ITA to   10   ITA to   10   ITA the utility reviewed section 149(1)   ITA to   11   ITA to   12   ITA to   I	6	Days in reporting period:	365	days		
Description	7	Total days in the calendar year:	365	days		
10   Has the utility reviewed section 149(1) ITA to	8					
11   confirm that it is not subject to regular corporate						
12   Iax (and therefore subject to PLB)*   14   Was the utility recently acquired by Hydro One		, ,				
Was the utility recently acquired by Hydro One   15 and now subject to s. 89 & 90 PILs?   17						
14   Was the utility recently acquired by Hydro One		tax (and therefore subject to PILs)?		Y/N		
15   and now subject to s. 98 & 90 PILS?		Was the utility recently acquired by Hydro One				
To   Is the utility a non-profit corporation?   Y/N		, , , ,		Y/N		
16   If it is non-profit corporation, please contact the Rates Manager at the ORE)   19   Are the Ontario Capital Tax & Large Corporations at Exemptions   OCT   V/N   20		•				
Are the Ontario Capital Tax & Large Corporations Tax Exemptions   OCT   Y/N   UCT   Y/N   CT   Y/N   Y/N   TAX	17			Y/N		
20   Sharad among the corporate group?						
Please identify the % used to allocate the OCT and LCT exemptions in OCT			OCT	Y/N		
22   Cells C85 & C74 in the TAXCALC spreadsheet.   LCT			LCT	Y/N		
Mark NO TAX CALCULATIONS   Regulatory   Income	21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		2%	
Accounting Year End   Date   12-31-2002		Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		3%	
Regulatory   Income   Income		Accounting Year End		Date	12-31-2002	
Transfer   Transfer	20			2 6.10	12 0 1 2002	
28   (FROM 1999 FINANCIAL STATEMENTS)   USE BOARD-APPROVED AMOUNTS   211,672,968   30   31   Rate Base (wires-only)   211,672,968   45,00%   33   Common Equity Ratio (CER)   45,00%   55,00%   37   Target Return On Equity   9,88%   39   Debt rate   7,00%   41   Market Adjusted Revenue Requirement   17,560,389   7,853,867   7,85	-					
SE BOARD-APPROVED AMOUNTS						Income
30		· · · · · · · · · · · · · · · · · · ·				
11   Rate Base (wires-only)   211,672,968		USE BUARD-APPROVED AMOUNTS				
33   Common Equity Ratio (CER)   45.00%		Rate Base (wires-only)			211 672 968	
State	JZ					
37 Target Return On Equity   9,88%	<del></del>					
39   Debt rate   7.00%	50					
Market Adjusted Revenue Requirement	-	. ,				
1999 return from RUD Sheet #7   7,853,86		Debt rate			7.00%	
1999 return from RUD Sheet #7   7,853,86	41	Market Adjusted Revenue Requirement			17,560,389	
Input: Board-approved dollar amounts phased-in		1999 return from RUD Sheet #7			7,853,867	7,853,867
Afe	45	Total Incremental revenue			9,706,522	
48       Amount allowed in 2002       3,235,507       3,235,507         49       Amount allowed in 2003 and 2004 (will be zero due to Bill 210       0         50       unless authorized by the Minister and the Board)       0         51       Amount allowed in 2005 - Third tranche of MARR re: CDM       0         52       Other Board-approved changes to MARR or incremental revenue       0         53       0         54       Total Regulatory Income       14,324,881         55       95         56       Equity       95,252,836         57       9,410,980         59       9,410,980         60       Debt       116,420,132         61       116,420,132         62       Deemed interest amount in 100% of MARR       8,149,409         63       9       1,146,346         64       Phase-in of interest - Year 1 (2001)       5,146,346         65       ((D43+D47)/D41)*D61       6,647,878         67       ((D43+D47+D48)/D41)*D61       6,647,878         69       ((D43+D47+D48)/D41)*D61 (due to Bill 210)       8,149,409         70       Phase-in of interest - 2005       8,149,409	46	Input: Board-approved dollar amounts phased-in			, ,	
49       Amount allowed in 2003 and 2004 (will be zero due to Bill 210       0         50       unless authorized by the Minister and the Board)       0         51       Amount allowed in 2005 - Third tranche of MARR re: CDM       0         52       Other Board-approved changes to MARR or incremental revenue       0         53       0         54       Total Regulatory Income       114,324,881         55       95,252,836         57       95,252,836         58       Return at target ROE       9,410,980         59       9,410,980         59       116,420,132         61       116,420,132         61       2         62       Deemed interest amount in 100% of MARR       8,149,409         63       4         64       Phase-in of interest - Year 1 (2001)       5,146,346         65       ((D43+D47)/D41)*D61       6,647,878         66       Phase-in of interest - Year 2 (2002)       6,647,878         67       (((D43+D47+D48)/D41)*D61 (due to Bill 210)       6,647,878         69       ((D43+D47+D48)/D41)*D61 (due to Bill 210)       8,149,409         71	47	Amount allowed in 2001			3,235,507	3,235,507
50	48	Amount allowed in 2002			3,235,507	3,235,507
51       Amount allowed in 2005 - Third tranche of MARR re: CDM       0         52       Other Board-approved changes to MARR or incremental revenue       0         53       14,324,881         55       14,324,881         55       56         56       Equity       95,252,836         57       9,410,980         59       9,410,980         59       116,420,132         61       20       20         62       Deemed interest amount in 100% of MARR       8,149,409         63       8         64       Phase-in of interest - Year 1 (2001)       5,146,346         65       ((D43+D47)/D41)*D61       6,647,878         66       Phase-in of interest - Year 2 (2002)       6,647,878         67       ((D43+D47+D48)/D41)*D61 (due to Bill 210)       6,647,878         70       Phase-in of interest - 2005       8,149,409	49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210				0
52         Other Board-approved changes to MARR or incremental revenue         0           53         Total Regulatory Income         14,324,881           55         Equity         95,252,836           57         8           58         Return at target ROE         9,410,980           59         116,420,132           61         2           62         Deemed interest amount in 100% of MARR         8,149,409           63         64           64         Phase-in of interest - Year 1 (2001)         5,146,346           65         ((D43+D47)/D41)*D61         66           66         Phase-in of interest - Year 2 (2002)         6,647,878           67         ((D43+D47+D48)/D41)*D61 (due to Bill 210)         6,647,878           69         ((D43+D47+D48)/D41)*D61 (due to Bill 210)         8,149,409           70         Phase-in of interest - 2005         8,149,409					_	0
Total Regulatory Income   14,324,881					_	0
Total Regulatory Income   14,324,881		Other Board-approved changes to MARR or incremental revenue			_	0
55       56       Equity       95,252,836         57       95,252,836       9410,980         58       Return at target ROE       9,410,980         59       116,420,132         61       20       116,420,132         62       116,420,132       116,420,132         63       116,420,132       116,420,132         63       116,420,132       116,420,132         64       116,420,132       116,420,132         63       116,420,132       116,420,132         63       116,420,132       116,420,132         63       116,420,132       116,420,132         63       116,420,132       116,420,132         63       116,420,132       116,420,132         63       116,420,132       116,420,132         64       116,420,132       116,420,132         65       ((D43+D47)/D41)*D61       116,420,132         66       116,420,132       116,420,132         67       ((D43+D47)/D41)*D61       116,420,132         68       116,420,132       116,420,132         69       ((D43+D47+D48)/D41)*D61       116,420,132         60       116,420,132       116,420,132         61 <td></td> <td>Total Danielstoni Income</td> <td></td> <td></td> <td></td> <td>11.001.001</td>		Total Danielstoni Income				11.001.001
56       Equity       95,252,836         57       9,410,980         59       9,410,980         60       Debt       116,420,132         61       8,149,409         63       8,149,409         64       Phase-in of interest - Year 1 (2001)       5,146,346         65       ((D43+D47)/D41)*D61       66         66       Phase-in of interest - Year 2 (2002)       6,647,878         67       ((D43+D47+D48)/D41)*D61       68         68       Phase-in of interest - Year 3 (2003) and forward       6,647,878         69       ((D43+D47+D48)/D41)*D61 (due to Bill 210)       8,149,409         70       Phase-in of interest - 2005       8,149,409		l otal Regulatory Income				14,324,881
57         58 Return at target ROE       9,410,980         59       116,420,132         60 Debt       116,420,132         61       8,149,409         63       8,149,409         64 Phase-in of interest - Year 1 (2001)       5,146,346         65 ((D43+D47)/D41)*D61       66 Phase-in of interest - Year 2 (2002)       6,647,878         67 ((D43+D47+D48)/D41)*D61       68 Phase-in of interest - Year 3 (2003) and forward       6,647,878         69 ((D43+D47+D48)/D41)*D61 (due to Bill 210)       8,149,409         70 Phase-in of interest - 2005       8,149,409		Fauity			05 252 826	
58       Return at target ROE       9,410,980         59       116,420,132         61       116,420,132         61       8,149,409         63       8,149,409         64       Phase-in of interest - Year 1 (2001)       5,146,346         65       ((D43+D47)/D41)*D61       66         66       Phase-in of interest - Year 2 (2002)       6,647,878         67       ((D43+D47+D48)/D41)*D61       6,647,878         69       ((D43+D47+D48)/D41)*D61 (due to Bill 210)       8,149,409         70       Phase-in of interest - 2005       8,149,409		Lydity			30,202,030	
59   116,420,132   116,420,132   61   62   Deemed interest amount in 100% of MARR   8,149,409   63   64   Phase-in of interest - Year 1 (2001)   5,146,346   65   ((D43+D47)/D41)*D61   66   Phase-in of interest - Year 2 (2002)   6,647,878   67   ((D43+D47+D48)/D41)*D61   68   Phase-in of interest - Year 3 (2003) and forward   6,647,878   69   ((D43+D47+D48)/D41)*D61   (due to Bill 210)   70   Phase-in of interest - 2005   8,149,409   71		Return at target ROE			9,410,980	
60 Debt 61					3, 3,000	
62 Deemed interest amount in 100% of MARR 63 64 Phase-in of interest - Year 1 (2001) 65 ((D43+D47)/D41)*D61 66 Phase-in of interest - Year 2 (2002) 67 ((D43+D47+D48)/D41)*D61 68 Phase-in of interest - Year 3 (2003) and forward 69 ((D43+D47+D48)/D41)*D61 (due to Bill 210) 70 Phase-in of interest - 2005 71		Debt			116,420,132	
63   64   Phase-in of interest - Year 1 (2001)   5,146,346   65   ((D43+D47)/D41)*D61   66   Phase-in of interest - Year 2 (2002)   6,647,878   67   ((D43+D47+D48)/D41)*D61   68   Phase-in of interest - Year 3 (2003) and forward   6,647,878   69   ((D43+D47+D48)/D41)*D61 (due to Bill 210)   70   Phase-in of interest - 2005   8,149,409   71	61					
64 Phase-in of interest - Year 1 (2001)  65 ((D43+D47)/D41)*D61  66 Phase-in of interest - Year 2 (2002)  67 ((D43+D47+D48)/D41)*D61  68 Phase-in of interest - Year 3 (2003) and forward  69 ((D43+D47+D48)/D41)*D61 (due to Bill 210)  70 Phase-in of interest - 2005  71		Deemed interest amount in 100% of MARR			8,149,409	
65 ((D43+D47)/D41)*D61 66 Phase-in of interest - Year 2 (2002) 67 ((D43+D47+D48)/D41)*D61 68 Phase-in of interest - Year 3 (2003) and forward 69 ((D43+D47+D48)/D41)*D61 (due to Bill 210) 70 Phase-in of interest - 2005 71		Dhoos in of interest Versit (2004)			F 440 040	
66 Phase-in of interest - Year 2 (2002) 67 ((D43+D47+D48)/D41)*D61 68 Phase-in of interest - Year 3 (2003) and forward 69 ((D43+D47+D48)/D41)*D61 (due to Bill 210) 70 Phase-in of interest - 2005 71		, ,			5,146,346	
67 ((D43+D47+D48)/D41)*D61 68 Phase-in of interest - Year 3 (2003) and forward 69 ((D43+D47+D48)/D41)*D61 (due to Bill 210) 70 Phase-in of interest - 2005 71					6 6/7 979	
68 Phase-in of interest - Year 3 (2003) and forward 69 ((D43+D47+D48)/D41)*D61 (due to Bill 210) 70 Phase-in of interest - 2005 71		,			0,047,070	
69 ((D43+D47+D48)/D41)*D61 (due to Bill 210)  70 Phase-in of interest - 2005  71					6.647 878	
70 Phase-in of interest - 2005 8,149,409					3,0.7,0.0	
71					8,149,409	
72	71					
	72					

	Λ	Тв	С	ьТ	E	F	G	ш
1	A PILs TAXES - EB-2010-	ITEM	Initial	D	M of F	M of F	Tax	Н
		I I E IVI	<del>                                     </del>					
	PILS DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5		0					Version 2009.1	
	Utility Name: Hydro One Brampton Networks Inc.							
	Reporting period: 2002							
8							Column	
	Days in reporting period:	365	days				Brought	
10	Total days in the calendar year:	365	days				From	
11							TAXREC	
12			\$		\$		\$	
13								
14	I) CORPORATE INCOME TAXES							
15								
16	Regulatory Net Income REGINFO E53	1	14,324,881		6,183,483		20,508,364	
17								
18	BOOK TO TAX ADJUSTMENTS							
19	Additions:							
20	Depreciation & Amortization	2	9,600,202		3,093,555		12,693,757	
21	Employee Benefit Plans - Accrued, Not Paid	3	263,000		201,000		464,000	
22	Tax reserves - beginning of year	4			0		0	
	Reserves from financial statements - end of year	4			144,843		144,843	
	Regulatory Adjustments - increase in income	5			0		0	
	Other Additions (See Tab entitled "TAXREC")			Ī				
26	"Material" Items from "TAXREC" worksheet	6			0		0	
27	Other Additions (not "Material") "TAXREC"	6			17,817		17,817	
28	"Material Items from "TAXREC 2" worksheet	6		T	0		0	
29	Other Additions (not "Material") "TAXREC 2"	6			0		0	
30	Items on which true-up does not apply "TAXREC 3"	1		T I	387,782		387,782	
31	none on miles and up does not apply TAXILLO				22.,.32		,	
	Deductions: Input positive numbers							
	Capital Cost Allowance and CEC	7	7,215,016		4,937,046		12,152,062	
	•						, ,	
	Employee Benefit Plans - Paid Amounts	8	90,000		-90,000		0	
	Items Capitalized for Regulatory Purposes	9	0		0		0	
	Regulatory Adjustments - deduction for tax purposes in Item 5	10	0.047.070		0.700.400		0 444 000	
	Interest Expense Deemed/ Incurred	11	6,647,878		2,793,122		9,441,000	
	Tax reserves - end of year	4			0		0	
	Reserves from financial statements - beginning of year	4			0		0	
	Contributions to deferred income plans	3			0		0	
	Contributions to pension plans	3			0		0	
42	Interest capitalized for accounting but deducted for tax	11			410,765		410,765	
43	Other Deductions (See Tab entitled "TAXREC")							
44	"Material" Items from "TAXREC" worksheet	12			0		0	
45	Other Deductions (not "Material") "TAXREC"	12			0		0	
46	Material Items from "TAXREC 2" worksheet	12			0		0	
47	Other Deductions (not "Material") "TAXREC 2"	12			84,731		84,731	
48	Items on which true-up does not apply "TAXREC 3"				9,035,466		9,035,466	
49								
50	TAXABLE INCOME/ (LOSS)		10,235,189	]	(7,142,650)	Before loss C/F	3,092,539	
51								
52	BLENDED INCOME TAX RATE							
53	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%		0.0000%		38.62%	
54								
	REGULATORY INCOME TAX		3,952,830		-2,702,364	Actual	1,250,466	
56					,			
57								
58	Miscellaneous Tax Credits	14			0	Actual	0	
59				Ī				
60	Total Regulatory Income Tax		3,952,830		-2,702,364	Actual	1,250,466	
61	·					1101000		
62								
	II) CAPITAL TAXES							
64	-							
65	Ontario							
	Base	15	211,672,968	1	61,381,991		273,054,959	
	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	100,000		43,644		143,644	
	Taxable Capital	1	211,572,968		61,425,635		272,911,315	
69					5.,125,000			
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
71	2. 2	1	2.20070		3.000070		2.20070	
72	Ontario Capital Tax		634,719		184 015	Overpaid	818,734	
73	a ap.idi (di)		304,713		107,010	- To para	010,704	
74	Federal Large Corporations Tax							
	Base	18	211,672,968		74,673,361		286,346,329	
76	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	300,000		-300,000		200,040,029	
77	Taxable Capital	19	211,372,968		74,373,361		286,346,329	
78	ταλαδίο Θαριία:		211,312,300		14,313,301		200,040,028	
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		0.0000%		0.2250%	
80	Traco Tax Traco Trogulatory, Table 1, Actual, Table 3	20	0.2230 /0		0.0000 /6		0.2230 /0	
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		475,589		168,690		644,279	
82	Less: Federal Surtax 1.12% x Taxable Income	21	114,634		-114,634		044,219	
83	ESSO. I SASTAI SAITAN 1.12/0 A LANADIG IIIOUIIIG		114,034		-114,034		U	
	Net LCT		360,955		283,324		644,279	
85	INGLEO I		300,933		203,324		044,279	
იე			<u> </u>					

A B C D E F  1 PILs TAXES - EB-2010- ITEM Initial Mof F  2 PILs DEFERRAL AND VARIANCE ACCOUNTS Estimate Filing Filing  3 TAX CALCULATIONS (TAXCALC) Variance Variance  4 ("Wires-only" business - see Tab TAXREC) K-C Explanation  6 Utility Name: Hydro One Brampton Networks Inc.  7 Reporting period: 365 days  9 Days in reporting period: 365 days  10 Total days in the calendar year: 365 days  11 \$ \$ \$ \$  12 \$ \$ \$  13 \$  86 III) INCLUSION IN RATES.  87   BB Income Tax Rate used for gross- up (exclude surtax)	Tax Returns  Version 2009.1  Column Brought From
PILS DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC)  ("Wires-only" business - see Tab TAXREC)  ("Wires-	Version 2009.1  Column Brought
TAX CALCULATIONS (TAXCALC)  ("Wires-only" business - see Tab TAXREC)  ("Wires-only" business - see Tab TaxRec	Version 2009.1  Column Brought
4 ("Wires-only" business - see Tab TAXREC)  5	Column Brought
5       0       0         6       Utility Name: Hydro One Brampton Networks Inc.       0         7       Reporting period: 2002       0         8       9       Days in reporting period: 365 days         10       Total days in the calendar year: 365 days         11       12       \$         13       \$         86       III) INCLUSION IN RATES 87       37.50%         88       Income Tax Rate used for gross- up (exclude surtax)       37.50%	Column Brought
5       0       0         6       Utility Name: Hydro One Brampton Networks Inc.       0         7       Reporting period: 2002       0         8       9       Days in reporting period: 365 days         10       Total days in the calendar year: 365 days         11       12       \$         13       \$         86       III) INCLUSION IN RATES 87       37.50%         88       Income Tax Rate used for gross- up (exclude surtax)       37.50%	Column Brought
7 Reporting period: 2002       365       days         9 Days in reporting period:       365       days         10 Total days in the calendar year:       365       days         11       \$       \$         12       \$       \$         13       \$       \$         86 III) INCLUSION IN RATES       \$       \$         87       \$       37.50%	Column Brought
7 Reporting period: 2002       365       days         9 Days in reporting period: 10 Total days in the calendar year: 365       days         11	Brought
8       365       days         9 Days in reporting period:       365       days         10 Total days in the calendar year:       365       days         11       \$       \$         12       \$       \$         13       \$       \$         86 III) INCLUSION IN RATES       \$       \$         87       37.50%	Brought
9 Days in reporting period:         365 days           10 Total days in the calendar year:         365 days           11         \$           12         \$           13         \$           86 III) INCLUSION IN RATES         \$           87         37.50%           88 Income Tax Rate used for gross- up (exclude surtax)         37.50%	Brought
10 Total days in the calendar year:       365 days         11       \$         12       \$         13       \$         86 III) INCLUSION IN RATES       \$         87       \$         88 Income Tax Rate used for gross- up (exclude surtax)       37.50%	
11       \$         12       \$         13       \$         86 III) INCLUSION IN RATES       \$         87       \$         88 Income Tax Rate used for gross- up (exclude surtax)       37.50%	From
12	_
13 86 III) INCLUSION IN RATES 87 88 Income Tax Rate used for gross- up (exclude surtax) 37.50%	TAXREC
13 86 III) INCLUSION IN RATES 87 88 Income Tax Rate used for gross- up (exclude surtax) 37.50%	\$
86 III) INCLUSION IN RATES 87 Suncome Tax Rate used for gross- up (exclude surtax) 37.50%	<del>-   -  </del>
87 88 Income Tax Rate used for gross- up (exclude surtax) 37.50%	<del></del>
88 Income Tax Rate used for gross- up (exclude surtax)  37.50%	
89	
90 Income Tax (proxy tax is grossed-up) 22 6,324,528 Actual 2002	1,250,466
91 LCT (proxy tax is grossed-up) 23 577,528 Actual 2002	609,643
92 Ontario Capital Tax (no gross-up since it is deductible)  24 634,719  Actual 2002	818,734
	010,734
93	
94	
95 Total PILs for Rate Adjustment MUST AGREE WITH 2002 25 7,536,775 Actual 2002	2,678,843
96 RAM DECISION	
97	
98	<del></del>
99 IV) FUTURE TRUE-UPS	
100 IV a) Calculation of the True-up Variance DR/(CR)	
101 In Additions:	
102 Employee Benefit Plans - Accrued, Not Paid 3 201,000	<del></del>
104 Reserves from financial statements-end of year 4 144,843	
105 Regulatory Adjustments 5	
106 Other additions "Material" Items TAXREC 6	
107 Other additions "Material" Items TAXREC 2 6 0	
108 In Deductions - positive numbers	
109 Employee Benefit Plans - Paid Amounts 8 -90,000	<del>-   -   -   -   -   -   -   -   -   -  </del>
110 Items Capitalized for Regulatory Purposes 9 0	
111 Regulatory Adjustments 10 0	
112 Interest Adjustment for tax purposes (See Below - cell E206) 11 1,778,873	
113 Tax reserves claimed in current year 4 0	
114 Reserves from F/S beginning of year 4 0	<del></del>
115 Contributions to deferred income plans  3	
116 Contributions to pension plans 3 0	
117 Other deductions "Material" Items TAXREC 12 0	
118 Other deductions "Material" Item TAXREC 2	
119	
120 Total TRUE-UPS before tax effect 26 = -1,343,030	
121	<del></del>
	<del></del>
122 Income Tax Rate (including surtax) from 2002 Utility's tax return x 38.62%	
123	
124 Income Tax Effect on True-up adjustments = -518,678	
125	
126 Less: Miscellaneous Tax Credits 14 0	
127	+
128 Total Income Tax on True-ups -518,678	<del></del>
	<del></del>
129	
130 Income Tax Rate used for gross-up (exclude surtax)  37.50%	
131	
132 TRUE-UP VARIANCE ADJUSTMENT (829,885)	
133	
IV b) Calculation of the Deferral Account Variance caused by	
134 changes in legislation	
135	
REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial	
136 estimate column) = 10,235,189	
137	
	<del></del>
139	
140 REVISED REGULATORY INCOME TAX = 3,952,830	
141	
142 Less: Revised Miscellaneous Tax Credits - 0	
143	<del></del>
	<del></del>
144 Total Revised Regulatory Income Tax = 3,952,830	
145	
Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell	
146 C58) - 3,952,830	
147	_
147	

	۸	В	С	Ιр	E	F	G			
1	PILs TAXES - EB-2010-	ITEM	Initial	10	M of F	 М of F	Tax	Н		
	PILS DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns			
3	TAX CALCULATIONS (TAXCALC)				Variance	Variance				
4	("Wires-only" business - see Tab TAXREC)	_			K-C	Explanation				
5		0					Version 2009.1			
	Utility Name: Hydro One Brampton Networks Inc. Reporting period: 2002									
8	Neporting period. 2002						Column			
	Days in reporting period:	365	days				Brought			
	Total days in the calendar year:	365	days				From			
11							TAXREC			
12			\$		\$		\$			
13	Outside Ossidel Tess			-						
	Ontario Capital Tax Base			=	211,672,968					
	Less: Exemption from tab Tax Rates, Table 2, cell C39			+-	100,000					
	Revised deemed taxable capital			=	211,572,968					
154	·									
	Rate - Tab Tax Rates cell C54			Х	0.3000%					
156	D 1 10 1 1 0 1 1 T	1								
	Revised Ontario Capital Tax			=	634,719					
	Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)				634,719					
	Regulatory Ontario Capital Tax Variance			=	034,719					
160										
161	Federal LCT	1								
	Base				211,672,968					
	Less: Exemption from tab Tax Rates, Table 2, cell C40			-	300,000					
164 165	Revised Federal LCT	-		=	211,372,968					
	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%					
167	Nate (as a result of registative changes) tab Tax Nates Cell Con				0.223076					
	Gross Amount				475,589					
	Less: Federal surtax			-	114,634					
	Revised Net LCT			=	360,955					
171										
	Less: Federal LCT reported in the initial estimate column (Cell C82)			-	360,955					
173	Regulatory Federal LCT Variance			=	0					
	Actual Income Tax Rate used for gross-up (exclude surtax)				37.50%					
176	ricidal modific factorial decoration group appropriately				3.10070					
	Income Tax (grossed-up)			+	(0)					
	LCT (grossed-up)			+	0					
	Ontario Capital Tax			+	0					
180	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	(0)					
182	DEFERRAL ACCOUNT VARIANCE ADJUSTIMENT			+-	(0)					
	TRUE-UP VARIANCE (from cell I130)			+	(829,885)					
184										
	Total Deferral Account Entry (Positive Entry = Debit)			=	(829,885)					
	(Deferral Account Variance + True-up Variance)							igsqcut		
187								$\sqcup \hspace{-0.1cm} \sqcup$		
188 189								igwdapprox		
	V) INTEREST PORTION OF TRUE-UP							$\vdash \vdash \vdash$		
	Variance Caused By Phase-in of Deemed Debt									
192		1								
	Total deemed interest (REGINFO)				8,149,409					
	Interest phased-in (Cell C37)				6,647,878			igsqcut		
195	Variance due to phase in of daht comment (MARD)				4 504 500					
196 197	Variance due to phase-in of debt component of MARR in rates according to the Board's decision				1,501,532			$\vdash$		
198	according to the board's decision							$\vdash \vdash \vdash$		
	Other Interest Variances (i.e. Borrowing Levels									
200	Above Deemed Debt per Rate Handbook)									
	Interest deducted on MoF filing (Cell G37+G42)				9,928,282			$\Box$		
	Total deemed interest (REGINFO CELL D62)				8,149,409			$\sqcup$		
203	Variance caused by excess debt	1			1,778,873			$\vdash \vdash \vdash$		
204	variance caused by excess debt				1,778,873					
	Interest Adjustment for Tax Purposes (carry forward to Cell E112)	1			1,778,873					
207		1			2,7.7.3,07.3					
208	Total Interest Variance				-277,341					
209 210										
210										
211										

	Δ.	<u> </u>		<u> </u>		-
1	PILs TAXES - EB-2010-	LINE	C M of F	D Non-wires	E Wires-only	F
	TAX RETURN RECONCILIATION (TAXREC)	LINE	Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Ziiiiiidaoiio	Return	
4	0	)	Return			
5					Version 2009.1	
	Section A: Identification:					
	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2002					
	Taxation Year's start date:  Taxation Year's end date:					
	Number of days in taxation year:		365	days		
12						
13	Please enter the Materiality Level :		238,132	< - enter materiality	level	
14	(0.25% x Rate Base x CER)	Y/N				
15	(0.25% x Net Assets)	Y/N				
16	Or other measure (please provide the basis of the amount)	Y/N Y/N				
	Does the utility carry on non-wires related operation? (Please complete the questionnaire in the Background questionnaire v	-	aat \			
19	(i lease somplete the questionnane in the Background questionnane i	VOIRSIN				
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
	Section B: Financial statements data:					
	Input unconsolidated financial statement data submitted with Tax returns.					
	The actual categories of the income statements should be used.  If required please change the descriptions except for amortization, interest of the income statements should be used.	ovnonse	and provision for in	como tov		
26	in required please change the descriptions except for amortization, interest t	Experise	and provision for in	come tax		
	Please enter the non-wire operation's amount as a positive number, the pro-	ogram a	utomatically treats a	ll amounts		
28	in the "non-wires elimination column" as negative values in TAXREC and TAX					
29						
_	Income:		000 151 5		000 (0)	
31	Energy Sales	+	230,184,000		230,184,000	
33	Distribution Revenue Other Income	+	45,674,000 1,882,000		45,674,000 1,882,000	
34	Miscellaneous income	+	1,002,000		1,862,000	
35		+			0	
	Revenue should be entered above this line					
37						
	Costs and Expenses:		222 121 222			
39	Cost of energy purchased  Administration	-	230,184,000		230,184,000	
40	Customer billing and collecting	-	5,513,879 2,843,000		5,513,879 2,843,000	
42	Operations and maintenance	_	5,179,000		5,179,000	
43	Amortization	-	12,693,757		12,693,757	
44	Ontario Capital Tax	-	818,000		818,000	
45	Reg Assets	-			0	
46		-			0	
47 48		-			0	
48		-			Ü	
	Net Income Before Interest & Income Taxes EBIT	=	20,508,364	0	20,508,364	
	Less: Interest expense for accounting purposes	-	9,441,000		9,441,000	
52	Provision for payments in lieu of income taxes	-	4,888,016		4,888,016	
53	Net Income (loss)	=	6,179,348	0	6,179,348	
54	(The Net Income (loss) on the MoF column should equal to the net income (loss) per financial statements on Schedule 1 of the tax return.)					
55	per imaneiar statements on contoure 1 of the tax return.					
	Section C: Reconciliation of accounting income to taxable income					
	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS:					
	Provision for income tax  Enderal large corporation tax	+	4,888,016	0	4,888,016	
	Federal large corporation tax  Depreciation & Amortization	+	12,693,757	0	12,693,757	
-	Employee benefit plans-accrued, not paid	+	464,000	0	464,000	
	Tax reserves - beginning of year	+	0	0	0	
64	Reserves from financial statements- end of year	+	144,843	0	144,843	
_	Regulatory adjustments on which true-up may apply (see A66)	+	007		0	
	Items on which true-up does not apply "TAXREC 3"		387,782	0	387,782	
	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2	+	0		0	
69	Other addition items (not material) nom TAXNEC 2	т	0	0	U	
70	Subtotal		18,578,398	0	18,578,398	
71						
	Other Additions: (Please explain the nature of the additions)					
	Recapture of CCA	+	17.017		0	
	Non-deductible meals and entertainment expense	+	17,817		17,817 0	
	Capital items expensed DEPRECIATION DIFFERENCE	+			0	
77	DEL REGIRTION DILL'ERENCE	+			0	
78		+			0	
79		+			0	
80	Total Other Additions	=	17,817	0	17,817	
81	Table 1 Pri		10 700 717		10 500 515	
82	Total Additions	=	18,596,215	0	18,596,215	
83 84	Recap Material Additions:					
85	necap ivialeriai Audilioris.		0	0	0	
86			0	0	0	<b> </b>
87			0	0	0	
88			0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	<u> </u>

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	0		Return			
5					<b>Version 2009.1</b>	
92	Total Other additions >materiality level		0	0	0	
93	Other additions (less than materiality level)		17,817	0	17,817	
94	Total Other Additions		17,817	0	17,817	
95						

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	□ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □	Г
2	TAX RETURN RECONCILIATION (TAXREC)	LINE	Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Liiiiiiauons	Return	
4	(101 WHOS ONLY BUSINESS SEC S. 12 OLD FICE)		Return		Neturn	
5			Rotain		Version 2009.1	
	BOOK TO TAX DEDUCTIONS:				70101011 200011	
	Capital cost allowance	_	9,148,530		9,148,530	
_	Cumulative eligible capital deduction	_	3,003,532		3,003,532	
	Employee benefit plans-paid amounts	-	3,000,002		0	
	Items capitalized for regulatory purposes	-			0	
	Regulatory adjustments :	-			0	
102		-			0	
103	other deductions	-			0	
104	Tax reserves - end of year	-	0	0	0	
	Reserves from financial statements- beginning of year	-	0	0	0	
	Contributions to deferred income plans	-			0	
	Contributions to pension plans	-			0	
_	Items on which true-up does not apply "TAXREC 3"		9,035,466	0	9,035,466	
	Interest capitalized for accounting deducted for tax	-	410,765		410,765	
	Material deduction items from TAXREC 2	-	0	0	0	
	Other deduction items (not Material) from TAXREC 2	-	84,731	0	84,731	
112						
113		=	21,683,024	0	21,683,024	
	Other deductions (Please explain the nature of the deductions)				_	
	Charitable donations - tax basis	-			0	
	Gain on disposal of assets	-			0	
117		-			0	
118 119					0	
120	Total Other Deductions	-	0	0	0	
121	Total Other Deductions	=	U	U	U	
122	Total Deductions	=	21,683,024	0	21,683,024	
123		_	21,003,024	U	21,003,024	
	Recap Material Deductions:					
125			0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
130	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		0	0	0	
	Total Other Deductions		0	0	0	
133						
	TAXABLE INCOME	=	3,092,539	0	3,092,539	
	DEDUCT:					
	Non-capital loss applied positive number	-			0	
137 138	Net capital loss applied positive number	-			0	
	NET TAXABLE INCOME		2 002 520	0	3,002,520	
140		=	3,092,539	U	3,092,539	
	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	807,771		807,771	
	Net Ontario Income Tax (Must agree with tax return)	+	442,695		442,695	
144	, ,	=	1,250,466	0	1,250,466	
	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0	J	0	
	Total Income Tax	=	1,250,466	0	1,250,466	
147					,	
	FROM ACTUAL TAX RETURNS					
149	Net Federal Income Tax Rate (Must agree with tax return)		26.12%		26.12%	
150	Net Ontario Income Tax Rate (Must agree with tax return)		12.50%		12.50%	
151			38.62%	******	38.62%	
152						
	Section F: Income and Capital Taxes					
154						
	RECAP					
	Total Income Taxes	+	1,250,466	0	1,250,466	
	Ontario Capital Tax	+	818,734		818,734	
	Federal Large Corporations Tax	+	609,643		609,643	
159			2 670 042	0	2 670 040	
160 161	Total income and capital taxes	=	2,678,843	0	2,678,843	
101						

	Λ Ι	<u> </u>	<u> </u>	<u> </u>	- 1	
1	PILs TAXES - EB-2010-	B LINE	C M of F	D Non-wires	E Wires-only	F
	Tax and Accounting Reserves	LINE	Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax	Liiiiiialions	Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return		Neturn	
5	0		retuin		Version 2009.1	
6	,				VC131011 2003.1	
7	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2002					
9	Roporting portou: 2002					
	TAX RESERVES					
11						
12	Beginning of Year:					
13					0	
14	Reserve for doubtful accounts ss. 20(1)(I)				0	
15	Reserve for goods & services ss.20(1)(m)				0	
16	Reserve for unpaid amounts ss.20(1)(n)				0	
17	Debt and share issue expenses ss.20(1)(e)				0	
18	Other - Please describe				0	
	Other - Please describe				0	
20					0	
21					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
	End of Year:					
25					0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
33					0	
	Leader the advance this time				0	
	Insert line above this line		0	0	0	
36	Total (carry forward to the TAXREC worksheet)		0	0	0	
37						
	FINANCIAL STATEMENT RESERVES					
39	THANGIAL STATEMENT RESERVES					
	Beginning of Year:					
41	Degining of Tear.				0	
42					0	
	Environmental				0	
-	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
	Property taxes				0	
	Other - Please describe				0	
48	Other - Please describe				0	
49					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51						
	End of Year:					
53					0	
54					0	
	Environmental (2005) All (2005)				0	
-	Other Liabilities (2405) - Allowance for doubtful accounts		144,843		144,843	
	Inventory obsolescence				0	
	Property taxes				0	
_	Other - Please describe				0	
60	Other - Please describe				0	
	Innovation objects the s				0	
-	Insert line above this line		444.040		444.040	
	Total (carry forward to the TAXREC worksheet)		144,843	0	144,843	
64						

	A	В	С	D	E	F
1	, and the second		J	J		•
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)  RATEPAYERS ONLY		Tax Return		Return	
_	Shareholder-only Items should be shown on TAXREC 3		Return		Version 2009.1	
7	•					
	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2002		265			
	Number of days in taxation year:  Materiality Level:		365 238,132			
12			200,102			
13						
14						
	Section C: Reconciliation of accounting income to taxable income Add:					
17	Auu.	+			0	
	Gain on sale of eligible capital property	+			0	
	Loss on disposal of assets	+			0	
	Charitable donations (Only if it benefits ratepayers)	+			0	
22	Taxable capital gains	+			0	
	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
	Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings	+			0	
	Capital items expensed  Debt issue expense	+			0	
	Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	
	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39 40	Other Additions: (please explain in detail the nature of the item)	+			0	
41	Other Additions. (please explain in detail the hature of the item)	+			0	
42		+			0	
43		+			0	
44		+			0	
45 46	Total Additions	+	0	0	0	
47	Total Additions	_	0	0	0	
	Recap of Material Additions:					
49			0	0	0	
50			0	0	0	
51 52			0	0	0	
53			0	0	0	
54			0	0	0	
55			0	0	0	
56			0	0	0	
57 58			0	0	0	
59			0	0	0	
60			0	0	0	
61			0	0	0	
62			0	0	0	
63 64			0	0	0	
65			0	0	0	
66			0	0	0	
67			0	0	0	
68			0	0	0	
69 70			0	0	0	
71			0	0	0	
72			0	0	0	
73			0	0	0	-
74			0	0	0	
75 76			0	0	0	
10	Total Material additions					
77	lotal Material additions		(1)	(1)	()1	
	Total Material additions Other additions less than materiality level		0	0	0	

	wires Wires-only nations Tax Return Version 2009.1
3 TAX RETURN RECONCILIATION (TAXREC 2) Corporate Elimin (for "wires-only" business - see s. 72 OEB Act) Tax  5 RATEPAYERS ONLY Return  6 Shareholder-only Items should be shown on TAXREC 3  7 8 Utility Name: Hydro One Brampton Networks Inc. 9 Reporting period: 2002 10 Number of days in taxation year:	nations Tax Return
4 (for "wires-only" business - see s. 72 OEB Act)  5 RATEPAYERS ONLY  6 Shareholder-only Items should be shown on TAXREC 3  7  8 Utility Name: Hydro One Brampton Networks Inc.  9 Reporting period: 2002  10 Number of days in taxation year:	Return
5 RATEPAYERS ONLY 6 Shareholder-only Items should be shown on TAXREC 3 7 8 Utility Name: Hydro One Brampton Networks Inc. 9 Reporting period: 2002 10 Number of days in taxation year: 365	
6 Shareholder-only Items should be shown on TAXREC 3 7 8 Utility Name: Hydro One Brampton Networks Inc. 9 Reporting period: 2002 10 Number of days in taxation year: 365	Version 2009.1
7   8 Utility Name: Hydro One Brampton Networks Inc. 9   Reporting period: 2002   10   Number of days in taxation year: 365	Version 2009.1
8 Utility Name: Hydro One Brampton Networks Inc. 9 Reporting period: 2002 10 Number of days in taxation year: 365	
9 Reporting period: 2002 10 Number of days in taxation year: 365	
10 Number of days in taxation year: 365	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
12	
13	
80	
81 Deduct:	
82 Gain on disposal of assets per f/s - 19,450	19,450
83 Dividends not taxable under section 83	0
84 Terminal loss from Schedule 8	0
85 Depreciation in inventory, end of prior year -	0
86 Scientific research expenses claimed in year from Form T661 -	0
87 Bad debts -	0
88 Book income of joint venture or partnership -	0
89 Equity in income from subsidiary or affiliates -	0
90 Contributions to a qualifying environment trust -	0
91 Other income from financial statements -	0
92	
93 OPEB Amounts Capitalized - 65,281	65,281
94	0
95 Other deductions: (Please explain in detail the nature of the item) -	0
96 Non-taxable load transfers -	0
97 Prospectus & underwriting fees -	0
98	0
99 Total Deductions = 84,731	0 84,731
100	
101 Recap of Material Deductions:	
102	0 0
103	0 0
104	0 0
105	0 0
106	0 0
107     0       108     0	0 0
108 109 0	0 0
110	0 0
111 0	0 0
112 0	0 0
113	0 0
114	0 0
115	0 0
116	0 0
117	0 0
118 0	0 0
119 Total Deductions exceed materiality level 0	0 0
120 Other deductions less than materiality level 84,731	0 84,731
121 Total Deductions 84,731	0 84,731
122	5 1,1 5 1

	Λ	Ь	С	D	E	F
1	A	В	C	U	E	Г
	PILs TAXES - EB-2010-					
	TAX RETURN RECONCILIATION (TAXREC 3)					
	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
5			·	Liminations		
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0		Return		Varaian 0000 4	
9	Utility Name: Hydro One Brampton Networks Inc.				Version 2009.1	
10						
	Reporting period: 2002					
	Number of days in taxation year:		365			
13	rumber of days in taxation year.		000			
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
	Add:					
18						
19	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+			0	
	CEC adjustments	+			0	
	Gain on sale of non-utility eligible capital property	+			0	
	Gain on sale of utility eligible capital property	+			0	
	Loss from joint ventures or partnerships	+			0	
	Deemed dividend income	+			0	
	Loss in equity of subsidiaries and affiliates	+			0	
	Loss on disposal of utility assets	+			0	
	Loss on disposal of non-utility assets  Depreciation in inventory -end of year	+			0	
	Depreciation and amortization adjustments	+			0	
	Dividends credited to investment account	+			0	
	Non-deductible meals	+			0	
	Non-deductible club dues	+			0	
	Non-deductible automobile costs	+			0	
	Donations - amount per books				0	
	Interest and penalties on unpaid taxes				0	
	Management bonuses unpaid after 180 days of year end				0	
	Imputed interest expense on Regulatory Assets				0	
39		+			0	
40	Ontario capital tax adjustments	+			0	
	Changes in Regulatory Asset balances	+			0	
42		+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
	Partnership income per T5013 (net of 2001 loss)	+	3,261		3,261	
	Amortization of debt discount	+	25,920		25,920	
	RSVA Reserve (1580)		64,024			
	Reserves for Transition Costs		200,000			
49	Reserves for rebate payment		94,577			
	Total Additions on which true-up does not apply	+	387,782	0	29,181	
51	Total Additions on which true-up does not apply	_	307,702	0	29,101	
	Deduct:					
53						
	CCA adjustments	-			0	
	CEC adjustments	-			0	
	Depreciation and amortization adjustments	-			0	
57	Gain on disposal of assets per financial statements	-			0	
	Financing fee amorization - considered to be interest expense for PILs	-			0	
	Imputed interest income on Regulatory Assets	-			0	
	Donations - amount deductible for tax purposes	-			0	
	Income from joint ventures or partnerships	-			0	
62		-			0	
63		-			0	
64 65		-			0	
66		-			0	
	Ontario capital tax adjustments to current or prior year	_	734		734	
68	ontaino capitai tax adjustinistito callent oi pinoi yeai	_	7 04		7.34	
	Changes in Regulatory Asset balances	_			0	
70		-			0	
	Other deductions: (Please explain in detail the nature of the item)	-			0	
	Prospectus & underwriting fees	-	154,670		154,670	
	Income not earned on movement of Regulatory A/Cs	-	8,421,505		8,421,505	
74	Deferred cost deductible (market ready)	-	458,557		458,557	
75		-			0	
	Total Deductions on which true-up does not apply	=	9,035,466	0	9,035,466	
77						
78						

I A I	В	С	D	Е	F
PILs TAXES - EB-2010-					<u> </u>
Corporate Tax Rates				\	ersion 2009
Exemptions, Deductions, or					
Utility Name: Hydro One Bra Reporting period: 2002	impton Net	works Inc.			
Reporting period: 2002					
7					Table 1
Rates Used in 2002 RAM PIL	s Applicati	ions for 2002			
Income Range		0		200,001	
7 <b>RAM 2002</b>	Year	to		to 700,000	>700,000
2 Income Tax Rate	Teal	200,000		700,000	
3 Proxy Tax Year	2002				
4 Federal (Includes surtax)		13.12%		26.12%	26.12%
5 and Ontario blended		6.00%		6.00%	12.50%
6 Blended rate		19.12%		34.12%	38.62%
7		2.2224			
8 Capital Tax Rate		0.300%			
9 LCT rate 0 Surtax		0.225% 1.12%			
Ontario Capital Tax	MAX				
1 Exemption **	\$5MM	100,000			
Federal Large					
Corporations Tax	MAX \$10MM	300,000			
2 Exemption **	-			_	
**Exemption amounts n	nust agre	e with the E	Board-appr	oved 2002	2 RAM
PILs filing					
<u>3  </u>					
<del>1</del> 5					Table 2
6 Expected Income Tax Rates	for 2002 a	nd Capital Tax	x Exemptions	for 2002	
7 Income Range		0		200,001	
8 Expected Rates		to		to	>700,000
9	Year	200,000		700,000	
0 Income Tax Rate	2002				
1 Current year 2 Federal (Includes surtax)	2002	13.12%		26.12%	26.12%
3 Ontario	2002	6.00%		6.00%	12.50%
4 Blended rate	2002	19.12%		32.12%	38.62%
5		70.1270		1-70	33.0270
6 Capital Tax Rate	2002	0.300%			
7 LCT rate	2002	0.225%			
8 Surtax	2002	1.12%			
Ontario Capital Tax	MAX	100,000			
9 Exemption *** 2002	\$5MM				
Federal Large Corporations Tax	MAX	300,000			
Corporations Tax  Exemption *** 2002	\$10MM	300,000			
1 ***Allocation of exempt	ions mus	t comply w	ith the Boa	rd's instri	uctions
rogarding regulated act		. comply w	<b>.</b>		
<u> </u>					<b>-</b>
4 Input Information from Utility	vie Astrola	One Tay Bate	irne		Table 3
Input Information from Utility Income Range	y S ACTUAL 2	2002 Tax Retu 0	11112	200,001	
income Range		to		200,001 to	>700,000
7	Year	200,000		700,000	
8 Income Tax Rate					
Current year	2002				
0 Federal (Includes surtax)		13.12%		22.12%	26.12%
1 Ontario		6.00%		9.75%	12.50%
2 Blended rate		19.12%		31.87%	38.62%
4 Conital Tou Bota		0.0000/			
4 Capital Tax Rate		0.300%			
5 LCT rate 6 Surtax		0.225% 1.12%			
Ontario Capital Tax	MAX				
. SINGIN SAVILAL LAA	\$5MM	143,455			
	~ ~ · · · · · · · · ·				
7 Exemption *					
	MAX	0			
7 Exemption * Federal Large		0			
7 Exemption * Federal Large Corporations Tax	MAX \$10MM	-	cation calc	ulations i	in your
Federal Large Corporations Tax Exemption *  Include copies of the assubmission: Ontario C1	MAX \$10MM actual tax	return allo			in your
Federal Large Corporations Tax Exemption *  Include copies of the a	MAX \$10MM actual tax	return allo			in your

	A	В	С	D	Е	F	G	Н	I	J	K	L	M	Ν	0
1	PILs TAXES - EB-2010-														
2	<b>Analysis of PILs Tax Account</b>	1562:													
	Utility Name: Hydro One Brampton Networks Inc.														Version 2009.1
	Reporting period: 2002				Sign Convention	on: 4	for increase;	- for	decrease						0
5															
6															
7															
	Year start:		8/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006		
	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0		0		0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount														0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)								_						0
	True-up Variance	+/-													
15	Adjustment (3)								_				-829,885		-829,885
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)								_						0
	Deferral Account Variance	+/-													
17	Adjustment (5)								_				0		0
	Adjustments to reported	+/-													
18	prior years' variances (6)														0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected	-													
	from) customers (8)		0												0
21															
	Ending balance: # 1562		0		0		0		0		0		-829,885		-829,885
23						-						•			
- 4	1														

# 25 26 Uncollected PILs

24

35

36

40

41

62 63

64

73

77

28 **NOTE**: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers.

29 For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.

#### 31 Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER:

- (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. 34 Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002.
  - If the Board gave more than one decision in the year, calculate a weighted average proxy.
  - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
- 37 (iii) Column G - In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
- 38 (iv) Column I - The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained. 39
  - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
  - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
- 42 (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be 43 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. 46 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005. 47
- 48 (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be 49 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- Carrying charges are calculated on a simple interest basis.
- 58 (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate 59 components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 60 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. 61 The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
  - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
- 65 67 In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, 68 for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004. 70 In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, 71 for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used 72 to calculate the recovery for the period January 1 to March 31, 2005.
- 74 (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes 75 will have to include amounts from 1562 and from 1590. 76

	A	В	С	П	Е
	PILs TAXES - EB-2010-	Ь	C	D	Version 2009.1
					version 2009.1
	REGULATORY INFORMATION (REGINFO)			0-10	
	Utility Name: Hydro One Brampton Networks Inc.			Colour Code	
	Reporting period: 2003			Input Cell	
5				Formula in Cell	
6	Days in reporting period:	365	days		
7	Total days in the calendar year:	365	days		
8					
9	BACKGROUND				
	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
			\//N I		
12	tax (and therefore subject to PILs)?		Y/N		
	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N		
10	and now subject to 3.09 & 90 Files:		1/11		
17	Is the utility a non-profit corporation?		Y/N		
	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)		.,,,		
10		007	> / / > 1		
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N		
20	shared among the corporate group?	LCT	Y/N		
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		2%	
	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		3%	
<u>Z3</u>				0,0	
	Accounting Year End		Date	12-31-2003	
20	MADD NO TAY OAL OUR ATIONS				D 1.
	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
29	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			211,672,968	
υZ	Common Equity Ratio (CER)			45.00%	
<del></del>					
50	1-CER			55.00%	
37	Target Return On Equity			9.88%	
39	Debt rate			7.00%	
41	Market Adjusted Revenue Requirement			17,560,389	
<del>7</del> ∠	1999 return from RUD Sheet #7			7,853,867	7,853,867
77					7,000,007
	Total Incremental revenue			9,706,522	
	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			3,235,507	3,235,507
48	Amount allowed in 2002			3,235,507	3,235,507
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210				0
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM				0
52	Other Board-approved changes to MARR or incremental revenue				0
53	Said. Source approved changes to writer of information revenue			-	0
54	Total Regulatory Income				14,324,881
55	i otal Negulatory Ilicollie				14,324,001
	Fauity			05.050.000	
	Equity			95,252,836	
57					
	Return at target ROE			9,410,980	
59					
	Debt			116,420,132	
61					
62	Deemed interest amount in 100% of MARR			8,149,409	
63					
64	Phase-in of interest - Year 1 (2001)			5,146,346	
65	((D43+D47)/D41)*D61			,,	
	Phase-in of interest - Year 2 (2002)			6,647,878	
67	((D43+D47+D48)/D41)*D61			0,041,010	
				6 6 47 070	
	Phase-in of interest - Year 3 (2003) and forward			6,647,878	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
	Phase-in of interest - 2005			8,149,409	
71					
72					
				·	

	A A STAYES FR 2010	В	C	D	E M of F	F M of F	G	Н
2	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC)	ITEM	Initial Estimate		M of F Filing	M of F Filing Variance	Tax Returns	ļ
4	TAX CALCULATIONS (TAXCALC) ("Wires-only" business - see Tab TAXREC)	<del> </del>			Variance K-C	Variance Explanation	Vorcion 2000	
	Utility Name: Hydro One Brampton Networks Inc.						Version 2009.1	
8	Reporting period: 2003						Column	
	Days in reporting period: Total days in the calendar year:		days days				Brought From	
11 12			\$		\$	 	TAXREC \$	
13 14	I) CORPORATE INCOME TAXES							
15	Regulatory Net Income REGINFO E53	1	14,324,881		13,409,302		27,734,183	
17	BOOK TO TAX ADJUSTMENTS		14,024,001				27,704,100	
19	Additions:		0 000 202		2 042 240		40.440.440	
21	Depreciation & Amortization Employee Benefit Plans - Accrued, Not Paid	3	9,600,202 263,000		2,812,246 -200,000		12,412,448 63,000	<b>+</b>
23	Tax reserves - beginning of year Reserves from financial statements - end of year	4			353,625		353,625	
25	Regulatory Adjustments - increase in income Other Additions (See Tab entitled "TAXREC")	5			0		0	
26 27	"Material" Items from "TAXREC" worksheet Other Additions (not "Material") "TAXREC"	6 6			0 18,781	 	0 18,781	
28 29	"Material Items from "TAXREC 2" worksheet Other Additions (not "Material") "TAXREC 2"	6 6			0		0	
30 31	Items on which true-up does not apply "TAXREC 3"				1,114,646		1,114,646	
32	Deductions: Input positive numbers		7.045.040		5 040 000		40.555.700	 
34	Capital Cost Allowance and CEC Employee Benefit Plans - Paid Amounts	8	7,215,016 90,000		5,340,690		12,555,706	
36	Items Capitalized for Regulatory Purposes Regulatory Adjustments - deduction for tax purposes in Item 5	9 10	0		0		0	
38	Interest Expense Deemed/ Incurred Tax reserves - end of year	11 4	6,647,878		2,999,111 0		9,646,989 0	
	Reserves from financial statements - beginning of year Contributions to deferred income plans	3			144,843 0		144,843 0	
41	Contributions to pension plans Interest capitalized for accounting but deducted for tax	3			0		0	
	Other Deductions (See Tab entitled "TAXREC")  "Material" Items from "TAXREC" worksheet	12			0		0	
45 46	Other Deductions (not "Material") "TAXREC"  Material Items from "TAXREC 2" worksheet	12 12			0		0	
47	Other Deductions (not "Material") "TAXREC 2"	12			0 000 (77		0 000 17	
49	Items on which true-up does not apply "TAXREC 3"				2,883,170		2,883,170	
50 51	TAXABLE INCOME/ (LOSS)		10,235,189		6,230,786	Before loss C/F	16,465,975	
	BLENDED INCOME TAX RATE  Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%		-1.9996%		36.62%	
54	REGULATORY INCOME TAX		3,952,830		2,077,079	Actual	6,029,909	
56	NEGOLATORT INCOME TAX		3,932,030		2,011,019	Actual	0,029,909	
	Miscellaneous Tax Credits	14			56,053	Actual	56,053	
59 60	Total Regulatory Income Tax		3,952,830		2,021,026	Actual	5,973,856	
61 62								
63 64	II) CAPITAL TAXES							<del> </del>
	<b>Ontario</b> Base	15	211,672,968		68,475,638		280,148,606	
	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	16	100,000 211,572,968		48,875 68,524,513		148,875 279,999,731	
69	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
71 72	Ontario Capital Tax	ļ <del></del>	634,719		205,280		839,999	
73	Federal Large Corporations Tax	<del> </del>	004,719		200,200		039,889	
75	Base	18	211,672,968		84,080,096		295,753,064	
77	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	19	300,000 211,372,968		-300,000 83,780,096		295,753,064	
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		0.0000%		0.2250%	
80 81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)	<u> </u>	475,589		189,855		665,444	
	Less: Federal Surtax 1.12% x Taxable Income	21	114,634		-114,634		0	
	Net LCT		360,955		304,489		665,444	
	III) INCLUSION IN RATES	<u> </u>	<del> </del>				<b></b>	<del> </del>
	Income Tax Rate used for gross- up (exclude surtax)	<del> </del>	37.50%		<u></u>		<b> </b>	<u> </u>
90	Income Tax (proxy tax is grossed-up)	22	6,324,528			Actual 2003	5,973,856	
92	LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)	23 24	577,528 634,719			Actual 2003 Actual 2003	481,025 839,999	
93 94		<b></b>						
95 96	Total PILs for Rate Adjustment MUST AGREE WITH 2002 RAM DECISION	25	7,536,775			Actual 2003	7,294,880	<u></u>
97 98								
99	IV) FUTURE TRUE-UPS	<del> </del>			DR/(CR)			
101	IV a) Calculation of the True-up Variance In Additions:	<u> </u>						<del> </del>
103	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year	3			-200,000			<b> </b>
105	Reserves from financial statements-end of year Regulatory Adjustments	4 5			353,625 0			<b></b>
106	Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2	6 6			0			
108	In Deductions - positive numbers Employee Benefit Plans - Paid Amounts	8			-90,000			] 
110	Items Capitalized for Regulatory Purposes	9			0			
112	Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E206)  Tax recornes claimed in current year	11		 	1,833,412			<del> </del>
114	Tax reserves claimed in current year Reserves from F/S beginning of year	4	<del> </del>		144,843	L	<b> </b>	<del> </del>
116	Contributions to deferred income plans Contributions to pension plans	3			0			<del> </del>
	Other deductions "Material" Items TAXREC Other deductions "Material" Item TAXREC 2	12 12			0			
119	Total TRUE-UPS before tax effect	26		=	-1,734,630			
121	Income Tax Rate (including surtax) from 2003 Utility's tax return	<del></del>		x	36.62%			†
122	moone rax nate (moluting surtax) nom 2003 Office S tax return		<u> </u>	ı^	30.02%	L	l	I

Variable   Variable	G	Н
Track ACCULATION (TAXABC)	Tax Returns	
Very		
Property periods 2003   2005	/ersion 2009.1	
Days in regarding periods   Section   Sectio		
10   Total days in the celerator year:   355   955	Column	 
1.0   1.0	Brought From	ļ
Common   No.   March of March   Marc	TAXREC	
2015   10   10   10   10   10   10   10	\$	
15		
Total Income Tax on Tour-upp		
100   100		ļ
True-true   True		
10		
Total   Calculation of the Deferral Account Variance caused by   1.30   Calculation of the Deferral Account Variance caused by   1.30   Calculation of the Deferral Account Variance caused by   1.30   Calculation of the Deferral Account Variance   1.30   Calculation Variance Variance   1.30   Calculation Variance Variance   1.30   Calculation Variance Varia		
REGULATORY TAXABLE INCOME (ILOSSES) (its regulated in the initial control of the initial		
10.0581   10.0		
137   138		
130   REVISED REGULATORY INCOME TAX   = 3,746,126		
Table		ļ
Table   Tabl		ļ
141   Total Revised Regulatory Income Tax   = 3.692,073		
1.45		
146 (258)   -		
148   Equilatory Income Tax Variance		
140		
15   Base		
100,000   150		ļ
155		
156   Revised Ontario Capital Tax		
167   Revised Ontatio Capital Tax		
158   CTO)		ļ
159 Regulatory Ontario Capital Tax Variance		
161   Ederal LCT   2016   20		
162 Base   211,672,968   163 Less: Everoption from tab Tax Rates, Table 2, cell C40   : 300,000   164 Revised Federal LCT   : 300,000		
164 Revised Federal LCT		
165   Rate (as a result of legislative changes) tab Tax Rates' cell C51   0.2250%     167   168   Gross Amount   475,589   114,634   114,634   114,634   114,634   114,634   114,634   114,634   114,634   114,634   114,634   114,634   114,634   114,634   114,634   114,634   117,60   114,634   117,60   117,60   117,60   117,60   117,70   Revised Net LCT   360,955   173   Regulatory Federal LCT Variance   0   0   0   0   0   0   0   0   0		
168   Gross Amount		
168   Less: Federal surtax		
170   Revised Net LCT		ļ
173 Regulatory Federal LCT Variance   = 0   0   174   175   Actual Income Tax Rate used for gross-up (exclude surtax)   35.50%   176   177   Income Tax (grossed-up)   + (404,274)   178   LCT (grossed-up)   + (404,274)   179   Ontario Capital Tax   + 0   179   Ontario Capital Tax   + 0   180   181   DEFERRAL ACCOUNT VARIANCE ADJUSTMENT   = (404,274)   182   183   TRUE-UP VARIANCE (from cell I132)   + (1,071,743)   184   185   Total Deferral Account Entry (Positive Entry = Debit)   = (1,476,017)   186   (Deferral Account Variance + True-up Variance)   187   188   189   190   V) INTEREST PORTION OF TRUE-UP   191   Variance Caused By Phase-in of Deemed Debt   192   193   Total deemed interest (REGINFO)   8,149,409   194   Interest phased-in (Cell C37)   6,647,878   196   Variance due to phase-in of debt component of MARR in rates   1,501,532   197   2   2   2   2   2   2   2   2   2		
174		
175   Actual Income Tax Rate used for gross-up (exclude surtax)   35.50%     176   177   Income Tax (grossed-up)   + (404.274)     178   LCT (grossed-up)   + 0     179   Ontario Capital Tax   + 0     180     181   DEFERRAL ACCOUNT VARIANCE ADJUSTMENT   = (404.274)     182     183   TRUE-UP VARIANCE (from cell I132)   + (1,071,743)     184     185   Total Deferral Account Entry (Positive Entry = Debit)   = (1,476,017)     186   (Deferral Account Variance + True-up Variance)     187     188   189     190 V) INTEREST PORTION OF TRUE-UP   191   Variance Caused By Phase-in of Deemed Debt   192   193   194   194   194   194   195		
177   Income Tax (grossed-up)		
178   LCT (grossed-up)		ļ
181   DEFERRAL ACCOUNT VARIANCE ADJUSTMENT		
Second   S		<u> </u>
183   TRUE-UP VARIANCE (from cell I132)		
185   Total Deferral Account Entry (Positive Entry = Debit)		ļ
186   (Deferral Account Variance + True-up Variance)     187		ļ
188   189   190   V) INTEREST PORTION OF TRUE-UP   191   Variance Caused By Phase-in of Deemed Debt   192   193   Total deemed interest (REGINFO)   8,149,409   194   Interest phased-in (Cell C37)   6,647,878   195   196   Variance due to phase-in of debt component of MARR in rates   1,501,532   197   according to the Board's decision   198   199   Other Interest Variances (i.e. Borrowing Levels   200   Above Deemed Debt per Rate Handbook)   201   Interest deducted on MoF filing (Cell G37+G42)   9,982,821   202   Total deemed interest (REGINFO CELL D62)   8,149,409   203   204   Variance caused by excess debt   1,833,412   1,833,412		
189   190   V) INTEREST PORTION OF TRUE-UP   191   Variance Caused By Phase-in of Deemed Debt   192   193   Total deemed interest (REGINFO)   8,149,409   194   Interest phased-in (Cell C37)   6,647,878   195   196   Variance due to phase-in of debt component of MARR in rates   1,501,532   197   according to the Board's decision   198   199   Other Interest Variances (i.e. Borrowing Levels   200   Above Deemed Debt per Rate Handbook)   201   Interest deducted on MoF filing (Cell G37+G42)   9,982,821   202   Total deemed interest (REGINFO CELL D62)   8,149,409   203   204   Variance caused by excess debt   1,833,412		
191   Variance Caused By Phase-in of Deemed Debt   192   193   Total deemed interest (REGINFO)   8,149,409   194   Interest phased-in (Cell C37)   6,647,878   195   196   Variance due to phase-in of debt component of MARR in rates   1,501,532   197   according to the Board's decision   198   Other Interest Variances (i.e. Borrowing Levels   200   Above Deemed Debt per Rate Handbook)   201   Interest deducted on MoF filing (Cell G37+G42)   9,982,821   202   Total deemed interest (REGINFO CELL D62)   8,149,409   203   204   Variance caused by excess debt   1,833,412		
192         193 Total deemed interest (REGINFO)       8,149,409         194 Interest phased-in (Cell C37)       6,647,878         195       196 Variance due to phase-in of debt component of MARR in rates       1,501,532         197 according to the Board's decision       198         199 Other Interest Variances (i.e. Borrowing Levels       200 Above Deemed Debt per Rate Handbook)         201 Interest deducted on MoF filling (Cell G37+G42)       9,982,821         202 Total deemed interest (REGINFO CELL D62)       8,149,409         203       1,833,412		ļ
194   Interest phased-in (Cell C37)   6,647,878     195		
195 196 Variance due to phase-in of debt component of MARR in rates 197 according to the Board's decision 198 199 Other Interest Variances (i.e. Borrowing Levels 200 Above Deemed Debt per Rate Handbook) 201 Interest deducted on MoF filing (Cell G37+G42) 202 Total deemed interest (REGINFO CELL D62) 203 204 Variance caused by excess debt 1,501,532 1,501,532 1,501,532 1,501,532 1,501,532 1,501,532 1,501,532 1,501,532		<u> </u>
197 according to the Board's decision 198 199 Other Interest Variances (i.e. Borrowing Levels 200 Above Deemed Debt per Rate Handbook) 201 Interest deducted on MoF filing (Cell G37+G42) 202 Total deemed interest (REGINFO CELL D62) 203 204 Variance caused by excess debt 205 Above Deemed Debt per Rate Handbook) 207 Interest deducted on MoF filing (Cell G37+G42) 208 Above Deemed Debt per Rate Handbook) 209 Above Deemed Debt per Rate Handbook) 200 Interest deducted on MoF filing (Cell G37+G42) 201 Interest deducted on MoF filing (Cell G37+G42) 202 Total deemed interest (REGINFO CELL D62) 203 Above Deemed Debt per Rate Handbook) 204 Variance caused by excess debt		
199 Other Interest Variances (i.e. Borrowing Levels 200 Above Deemed Debt per Rate Handbook) 201 Interest deducted on MoF filing (Cell G37+G42) 202 Total deemed interest (REGINFO CELL D62) 203 204 Variance caused by excess debt 39,982,821 304 1,833,412		ļ
200 Above Deemed Debt per Rate Handbook)       9,982,821         201 Interest deducted on MoF filing (Cell G37+G42)       9,982,821         202 Total deemed interest (REGINFO CELL D62)       8,149,409         203       1,833,412		ļ
202 Total deemed interest (REGINFO CELL D62)       8,149,409         203       1,833,412		   
203         1,833,412           204 Variance caused by excess debt         1,833,412		ļ
205		ļ
206 Interest Adjustment for Tax Purposes (carry forward to Cell E112)  207  1,833,412		ļ
208 Total Interest Variance -331,880		
209		
211		

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	· ·
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	0		Return			
5	Continu A. Idoutification.				Version 2009.1	
6 7	Section A: Identification: Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2003					
9	Taxation Year's start date:					
10	Taxation Year's end date:					
11	Number of days in taxation year:		365	days		
12						
	Please enter the Materiality Level :	> (0.1	238,132	< - enter materiality	/ level	
14	(0.25% x Rate Base x CER)	Y/N Y/N				
15 16	(0.25% x Net Assets)  Or other measure (please provide the basis of the amount)	Y/N				
	Does the utility carry on non-wires related operation?	Y/N				
18	(Please complete the questionnaire in the Background questionnaire	-	eet.)			
19			,			
	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
22	Section B: Financial statements data:  Input unconsolidated financial statement data submitted with Tax returns.					
24	The actual categories of the income statements should be used.					
25	If required please change the descriptions except for amortization, interest of	expense	e and provision for in	icome tax		
26						
27	Please enter the non-wire operation's amount as a positive number, the pro-			ll amounts		
28	in the "non-wires elimination column" as negative values in TAXREC and Tax	AXREC	2.			
29	La como					
	Income:					
31	Energy Sales Distribution Revenue	+	278,229,106		0 278,229,106	
33	Other Income	+	1,975,934		1,975,934	
34	Miscellaneous income	+	1,010,001		0	
35		+			0	
36	Revenue should be entered above this line					
37						
	Costs and Expenses:					
39	Cost of energy purchased	-	225,829,689		225,829,689	
40	Administration  Customer billing and collecting	-	4,726,208 3,122,073		4,726,208 3,122,073	
42	Operations and maintenance	-	5,580,399		5,580,399	
43	Amortization	-	12,412,448		12,412,448	
44	Ontario Capital Tax	-	800,040		800,040	
45	Reg Asset movement	-	333,013		0	
46		-			0	
47		-			0	
48		-			0	
49			07.704.400		07.704.400	
_	Net Income Before Interest & Income Taxes EBIT	=	27,734,183	0	_ , , ,	
52	Less: Interest expense for accounting purposes  Provision for payments in lieu of income taxes	-	9,646,989 4,025,418		9,646,989 4,025,418	
	Net Income (loss)	=	14,061,776	0	14,061,776	
	(The Net Income (loss) on the MoF column should equal to the net income (loss)		1 1,001,770		1 1,001,110	
	per financial statements on Schedule 1 of the tax return.)					
55	Outline O. Branco W. d.					
	Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1					
	BOOK TO TAX ADDITIONS:					
	Provision for income tax	+	4,025,418	0	4,025,418	
	Federal large corporation tax	+	.,523,110		0	
61	Depreciation & Amortization	+	12,412,448	0	12,412,448	
62	Employee benefit plans-accrued, not paid	+	63,000	0	63,000	
	Tax reserves - beginning of year	+	0	0	0	
	Reserves from financial statements- end of year	+	353,625	0	353,625	
	Regulatory adjustments on which true-up may apply (see A66)	+	1,114,646	0	0 1,114,646	
	Items on which true-up does not apply "TAXREC 3"  Material addition items from TAXREC 2		1,114,040	0	1,114,040	
	Other addition items (not Material) from TAXREC 2	+	0	0	0	
69	Sales addition tome (not material) nom TAANLO 2	7	U	U	U	
70	Subtotal		17,969,137	0	17,969,137	
71			,			
72	Other Additions: (Please explain the nature of the additions)					
	Recapture of CCA	+			0	
	Non-deductible meals and entertainment expense	+	18,781		18,781	
75 76	Capital items expensed	+	0		0	
76		+	0		0	
78		+			0	
79		+			0	
80	Total Other Additions	=	18,781	0	18,781	
81						
82	Total Additions	=	17,987,918	0	17,987,918	
83	Pagan Matarial Additions					
84 85	Recap Material Additions:		0	0	0	
00			U	U	U	

	А	В	С	D	Е	F
-	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax Return		Return	
5			Neturn		Version 2009.1	
86			0	0	0	
87			0	0	0	
88			0	0	0	
89			0	0	0	
90			0	0	0	
	Total Other additions >materiality level		0	0	0	
	Other additions (less than materiality level)		18,781	0	ŭ	
	Total Other Additions		18,781	0	18,781	
95						
-	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-	9,745,574		9,745,574	
	Cumulative eligible capital deduction  Employee benefit plans-paid amounts	-	2,810,132		2,810,132	
	Items capitalized for regulatory purposes	-			0	
	Regulatory adjustments :	-			0	
102	CCA	-			0	
103	other deductions	-			0	
	Tax reserves - end of year	-	0	0	0	
	Reserves from financial statements- beginning of year	-	144,843	0	144,843	
	Contributions to deferred income plans	-			0	
-	Contributions to pension plans	-	2,883,170	0	2,883,170	
	Items on which true-up does not apply "TAXREC 3" Interest capitalized for accounting deducted for tax	_	2,000,170	U	2,863,170	
	Material deduction items from TAXREC 2	_	0	0	0	
	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
112	The second of th					
113	Subtotal	=	15,583,719	0	15,583,719	
	Other deductions (Please explain the nature of the deductions)					
	Charitable donations - tax basis	-			0	
	Gain on disposal of assets	-			0	
117 118		-			0	
119		_			0	
120	Total Other Deductions	=	0	0	0	
121						
122	Total Deductions	=	15,583,719	0	15,583,719	
123						
124	Recap Material Deductions:		0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
	Total Other Deductions exceed materiality level		0	0	0	
-	Other Deductions less than materiality level		0	0	0	
132	Total Other Deductions		0	0	0	
	TAXABLE INCOME	=	16,465,975	0	16,465,975	
	DEDUCT:		10,700,010	0	10,400,070	
	Non-capital loss applied positive number	-	0		0	
137		-			0	
138	NET TAYADI E INOONE		10.122.		0	
	NET TAXABLE INCOME	=	16,465,975	0	16,465,975	
140	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	3,971,593		3,971,593	
	Net Ontario Income Tax (Must agree with tax return)	+	2,058,316		2,058,316	
144	Subtotal	=	6,029,909	0	6,029,909	
	Less: Miscellaneous tax credits (Must agree with tax returns)	-	56,053		56,053	
-	Total Income Tax	=	5,973,856	0	5,973,856	
147	EDOM ACTUAL TAY DETUDIO					
	FROM ACTUAL TAX RETURNS  Net Federal Income Tax Rate (Must agree with tax return)		24.400/		24.12%	
	Net Ontario Income Tax Rate (Must agree with tax return)  Net Ontario Income Tax Rate (Must agree with tax return)		24.12% 12.50%		24.12% 12.50%	
151	Blended Income Tax Rate (Must agree with tax return)		36.62%		36.62%	
152			00.0270		00.0270	
153	Section F: Income and Capital Taxes					
154						
	RECAP					
-	Total Income Taxes	+	5,973,856	0		
-	Ontario Capital Tax  Enderal Large Corporations Tax	+	839,999 481,025		839,999 481,025	
158	Federal Large Corporations Tax	+	401,020		401,025	
160	Total income and capital taxes	=	7,294,880	0	7,294,880	
161		†	,,		, == .,000	

	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
2	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax		Return	
	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2003					
9						
	TAX RESERVES					
11						
	Beginning of Year:				0	
13	Decemie for doubtful accounts as 20/4\/l\				0	
	Reserve for doubtful accounts ss. 20(1)(l) Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
18	Other - Please describe				0	
	Other - Please describe  Other - Please describe				0	
20	Strict 1 loade decorrise				0	
21					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
23	(Sany Sansa to the Water Homeroon)		J		3	
	End of Year:					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(l)				0	
	Reserve for goods & services ss.20(1)(m)				0	
28	Reserve for unpaid amounts ss.20(1)(n)				0	
29	Debt and share issue expenses ss.20(1)(e)				0	
30	Other - Please describe				0	
	Other - Please describe				0	
32					0	
33					0	
	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36						
37						
	FINANCIAL STATEMENT RESERVES					
39						
	Beginning of Year:				0	
41					0	
42	Environmental				0	
	Other Liabilities (2405) - Allowance for doubtful accounts		111 010		J	
	Inventory obsolescence		144,843		144,843 0	
	Property taxes				0	
	Other - Please describe				0	
	Other - Please describe  Other - Please describe				0	
49	5.1.5. T 10000 00001100				0	
	Total (carry forward to the TAXREC worksheet)		144,843	0	144,843	
51	Total (Saily formation to the fruittee workerloot)		. 11,010			
	End of Year:					
53					0	
54					0	
	Environmental				0	
56	Other Liabilities (2405) - Allowance for doubtful accounts		353,625		353,625	
	Inventory obsolescence				0	
	Property taxes				0	
	Other - Please describe				0	
	Other - Please describe				0	
61					0	
	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		353,625	0	353,625	
64						

	A	В	С	D	E	F
1	^		J		_	
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
	RATEPAYERS ONLY Shareholder-only Items should be shown on TAXREC 3		Return		Version 2009.1	
7	Shareholder-only items should be shown on TAXREC 3				Version 2009.1	
	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2003					
	Number of days in taxation year:		365			
	Materiality Level:		238,132			
12						
13 14						
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
17		+			0	
	Gain on sale of eligible capital property	+			0	
	Loss on disposal of assets	+			0	
	Charitable donations (Only if it benefits ratepayers)	+			0	
22	Taxable capital gains	+			0	
	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
	Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings	+			0	
	Capital items expensed	+			0	
	Debt issue expense	+			0	
	Financing fees deducted in books Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
33	Share issue expense	+			0	
	Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+			0	
37 38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41	v ,	+			0	
42		+			0	
43		+			0	
44 45		+			0	
46	Total Additions	=	0	0	0	
47	Total / Idaillone			<u> </u>		
48	Recap of Material Additions:					
49			0	0	0	
50			0	0	0	
51 52			0	0	0	
52 53			0	0	0	
54			0	0	0	
55			0	0	0	
56			0	0	0	
57			0	0	0	
58			0	0	0	
59 60			0	0	0	
61			0	0	0	
62			0	0	0	
63			0	0	0	
64			0	0	0	
65			0	0	0	
66 67			0	0	0	
68			0	0	0	
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0	0	
73			0	0	0	
74			0	0	0	

	A	В	С	D	Е	F
1	, ·			_	_	
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax	Ziiiiiiiaaioiio	Return	
5	RATEPAYERS ONLY		Return		Return	
6	Shareholder-only Items should be shown on TAXREC 3		rtotani		Version 2009.1	
7	ondictionactionly feeling should be shown on TAXILEG 0				VC131011 2003.1	
	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2003					
	Number of days in taxation year:		365			
	Materiality Level:		238,132			
12	materiality Level.		200,102			
13						
75			0	0	0	
76			0	0	0	
	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
	Total Additions		0	0	0	
80	Total Additions		U	U	U	
	Doducti					
	Deduct: Gain on disposal of assets per f/s				0	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
92		-				
93		-			0	
94	Others deductions (Disease and in its detail the nature of the item)	-			0	
	Other deductions: (Please explain in detail the nature of the item)	-	0		0	
	Non-taxable load transfers	-	0		0	
97		-			0	
98	Total De La Cons	-	0	0	0	
99	Total Deductions	=	0	0	0	
100	December 1 Martin 1 Declarify and					
	Recap of Material Deductions:		0			
102			0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109			0	0	0	
110			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		0	0	0	
	Total Deductions		0	0	0	
122						

A B C D E    Pils TAXES - EB-2010-	0 0 0 0 0 0 0
2 PILS TAXES - EB-2010- 3 TAX RETURN RECONCILIATION (TAXREC 3) 4 Shareholder-only Items should be shown on TAXREC 3 LINE M of F Non-wires Wires-only 5 ITEMS ON WHICH TRUE-UP DOES NOT APPLY 6 (for "wires-only" business - see s. 72 OEB Act) 7 Corporate Eliminations Tax Return 7 Return 8 Utility Name: Hydro One Brampton Networks Inc. 9 Version 2009. 9 10 Reporting period: 2003 11 Reporting period: 2003 12 Number of days in taxation year: 13 365 14 15 Section C: Reconciliation of accounting income to taxable income 16 Section C: Reconciliation of accounting income to taxable income 17 Add: 18	0 0 0 0 0 0 0
TAX RETURN RECONCILIATION (TAXREC 3)  Shareholder-only Items should be shown on TAXREC 3  ITEMS ON WHICH TRUE-UP DOES NOT APPLY  (for "wires-only" business - see s. 72 OEB Act)  Utility Name: Hydro One Brampton Networks Inc.  Utility Name: Hydro One Brampton Networks Inc.  Return  Reporting period: 2003  Reporting period: 2003  Number of days in taxation year:  Section C: Reconciliation of accounting income to taxable income  Add:  Recapture of capital cost allowance  CCA adjustments  CCA adjustments  CCA adjustments  CCA adjustments  CCA and in on sale of non-utility eligible capital property  ALOS for joint ventures or partnerships  Capital Costs in equity of subsidiaries and affiliates  Loss on disposal of utility assets  Depreciation in inventory-end of year  Depreciation and amortization adjustments  Depreciation and amortization adjustments  Depreciation in inventory-end of year  Depreciation and amortization adjustments  Depreciation and amortization adjustments	0 0 0 0 0 0 0
TAX RETURN RECONCILIATION (TAXREC 3)  Shareholder-only Items should be shown on TAXREC 3  ITEMS ON WHICH TRUE-UP DOES NOT APPLY  ITEMS	0 0 0 0 0 0 0
Shareholder-only Items should be shown on TAXREC 3   LINE   M of F   Non-wires   Wires-only	0 0 0 0 0 0 0
TEMS ON WHICH TRUE-UP DOES NOT APPLY   Corporate   Eliminations   Tax	0 0 0 0 0 0 0
6 (for "wires-only" business - see s. 72 OEB Act) 7 8 Utility Name: Hydro One Brampton Networks Inc. 9 10 11 Reporting period: 2003 12 Number of days in taxation year: 13 14 15 16 Section C: Reconciliation of accounting income to taxable income 17 Add: 18 19 Recapture of capital cost allowance 20 CCA adjustments 21 CEC adjustments 22 Gain on sale of non-utility eligible capital property 23 Gain on sale of utility eligible capital property 24 Loss from joint ventures or partnerships 25 Deemed dividend income 26 Loss in equity of subsidiaries and affiliates 27 Loss on disposal of utility assets 28 Loss on disposal of unon-utility assets 4 Section C: Reconciliation of accounting income to taxable income 4 + CEC adjustments 4 + CEC adjustments 5 + CEC adjustments 6 Loss in equity of subsidiaries and affiliates 7 Loss on disposal of utility assets 8 + CEC adjustments 9 Depreciation in inventory end of year 9 Depreciation in inventory end of year 9 Depreciation and amortization adjustments 9 Depreciation inventory end of year 9 Depreciation and amortization adjustments	0 0 0 0 0 0 0
6 (for "wires-only" business - see s. 72 OEB Act) 7 8 Utility Name: Hydro One Brampton Networks Inc. 9 10 11 Reporting period: 2003 12 Number of days in taxation year: 13 14 15 16 Section C: Reconciliation of accounting income to taxable income 17 Add: 18 19 Recapture of capital cost allowance 20 CCA adjustments 21 CEC adjustments 22 Gain on sale of non-utility eligible capital property 23 Gain on sale of utility eligible capital property 24 Loss from joint ventures or partnerships 25 Deemed dividend income 26 Loss in equity of subsidiaries and affiliates 27 Loss on disposal of utility assets 28 Loss on disposal of unon-utility assets 4 Section C: Reconciliation of accounting income to taxable income 4 + CEC adjustments 4 + CEC adjustments 5 + CEC adjustments 6 Loss in equity of subsidiaries and affiliates 7 Loss on disposal of utility assets 8 + CEC adjustments 9 Depreciation in inventory end of year 9 Depreciation in inventory end of year 9 Depreciation and amortization adjustments 9 Depreciation inventory end of year 9 Depreciation and amortization adjustments	0 0 0 0 0 0 0
Total Content of Con	0 0 0 0 0 0 0
Strict   CEC adjustments   C	0 0 0 0 0 0 0
9 10	0 0 0 0 0 0 0
10	0 0 0 0
10	0 0 0 0
11   Reporting period: 2003	0 0 0 0
12   Number of days in taxation year:   365     13	0 0 0 0
13 14 15 16 Section C: Reconciliation of accounting income to taxable income 17 Add: 18 19 Recapture of capital cost allowance 20 CCA adjustments 4 21 CEC adjustments 4 22 Gain on sale of non-utility eligible capital property 4 23 Gain on sale of utility eligible capital property 4 24 Loss from joint ventures or partnerships 5 25 Deemed dividend income 6 26 Loss in equity of subsidiaries and affiliates 7 27 Loss on disposal of utility assets 8 28 Loss on disposal of non-utility assets 9 29 Depreciation in inventory -end of year 30 Depreciation and amortization adjustments 4 31 Dividends credited to investment account	0 0 0 0
14 15 16 Section C: Reconciliation of accounting income to taxable income 17 Add: 18 19 Recapture of capital cost allowance 20 CCA adjustments 21 CEC adjustments 22 Gain on sale of non-utility eligible capital property 23 Gain on sale of utility eligible capital property 4 Loss from joint ventures or partnerships 4 Loss from joint ventures or partnerships 4 Loss in equity of subsidiaries and affiliates 4 Loss on disposal of utility assets 4 Loss on disposal of non-utility assets 4 Loss on disposal of non-utility assets 4 Loss on disposal of non-utility assets 4 Depreciation in inventory -end of year 3 Depreciation and amortization adjustments 4 Dividends credited to investment account	0 0 0 0
15   16   Section C: Reconciliation of accounting income to taxable income	0 0 0 0
15   16   Section C: Reconciliation of accounting income to taxable income	0 0 0 0
Section C: Reconciliation of accounting income to taxable income   17   Add:	0 0 0 0
17 Add:   18   19 Recapture of capital cost allowance +   20 CCA adjustments +   21 CEC adjustments +   22 Gain on sale of non-utility eligible capital property +   23 Gain on sale of utility eligible capital property +   24 Loss from joint ventures or partnerships +   25 Deemed dividend income +   26 Loss in equity of subsidiaries and affiliates +   27 Loss on disposal of utility assets +   28 Loss on disposal of non-utility assets +   29 Depreciation in inventory -end of year +   30 Depreciation and amortization adjustments +   31 Dividends credited to investment account +	0 0 0 0
18         19 Recapture of capital cost allowance       +         20 CCA adjustments       +         21 CEC adjustments       +         22 Gain on sale of non-utility eligible capital property       +         23 Gain on sale of utility eligible capital property       +         24 Loss from joint ventures or partnerships       +         25 Deemed dividend income       +         26 Loss in equity of subsidiaries and affiliates       +         27 Loss on disposal of utility assets       +         28 Loss on disposal of non-utility assets       +         29 Depreciation in inventory -end of year       +         30 Depreciation and amortization adjustments       +         31 Dividends credited to investment account       +	0 0 0 0
19 Recapture of capital cost allowance +	0 0 0 0
20 CCA adjustments +	0 0 0 0
21 CEC adjustments +   22 Gain on sale of non-utility eligible capital property +   23 Gain on sale of utility eligible capital property +   24 Loss from joint ventures or partnerships +   25 Deemed dividend income +   26 Loss in equity of subsidiaries and affiliates +   27 Loss on disposal of utility assets +   28 Loss on disposal of non-utility assets +   29 Depreciation in inventory -end of year +   30 Depreciation and amortization adjustments +   31 Dividends credited to investment account +	0 0
21 CEC adjustments +   22 Gain on sale of non-utility eligible capital property +   23 Gain on sale of utility eligible capital property +   24 Loss from joint ventures or partnerships +   25 Deemed dividend income +   26 Loss in equity of subsidiaries and affiliates +   27 Loss on disposal of utility assets +   28 Loss on disposal of non-utility assets +   29 Depreciation in inventory -end of year +   30 Depreciation and amortization adjustments +   31 Dividends credited to investment account +	0
22 Gain on sale of non-utility eligible capital property 23 Gain on sale of utility eligible capital property 24 Loss from joint ventures or partnerships 25 Deemed dividend income 26 Loss in equity of subsidiaries and affiliates 27 Loss on disposal of utility assets 28 Loss on disposal of non-utility assets 29 Depreciation in inventory -end of year 30 Depreciation and amortization adjustments 31 Dividends credited to investment account  +	0
23 Gain on sale of utility eligible capital property  24 Loss from joint ventures or partnerships  25 Deemed dividend income  26 Loss in equity of subsidiaries and affiliates  27 Loss on disposal of utility assets  28 Loss on disposal of non-utility assets  29 Depreciation in inventory -end of year  30 Depreciation and amortization adjustments  31 Dividends credited to investment account  + + + + + + + + + + + + + + + + + + +	0
24 Loss from joint ventures or partnerships       +       —         25 Deemed dividend income       +       —         26 Loss in equity of subsidiaries and affiliates       +       —         27 Loss on disposal of utility assets       +       —         28 Loss on disposal of non-utility assets       +       —         29 Depreciation in inventory -end of year       +       —         30 Depreciation and amortization adjustments       +       —         31 Dividends credited to investment account       +       —	
25       Deemed dividend income       +       -         26       Loss in equity of subsidiaries and affiliates       +       -         27       Loss on disposal of utility assets       +       -         28       Loss on disposal of non-utility assets       +       -         29       Depreciation in inventory -end of year       +       -         30       Depreciation and amortization adjustments       +       -         31       Dividends credited to investment account       +       -	<b>^</b>
26 Loss in equity of subsidiaries and affiliates       +       -         27 Loss on disposal of utility assets       +       -         28 Loss on disposal of non-utility assets       +       -         29 Depreciation in inventory -end of year       +       -         30 Depreciation and amortization adjustments       +       -         31 Dividends credited to investment account       +       -	0
26 Loss in equity of subsidiaries and affiliates       +       -         27 Loss on disposal of utility assets       +       -         28 Loss on disposal of non-utility assets       +       -         29 Depreciation in inventory -end of year       +       -         30 Depreciation and amortization adjustments       +       -         31 Dividends credited to investment account       +       -	0
27 Loss on disposal of utility assets       +         28 Loss on disposal of non-utility assets       +         29 Depreciation in inventory -end of year       +         30 Depreciation and amortization adjustments       +         31 Dividends credited to investment account       +	0
28 Loss on disposal of non-utility assets +  29 Depreciation in inventory -end of year +  30 Depreciation and amortization adjustments +  31 Dividends credited to investment account +	0
29 Depreciation in inventory -end of year +	
30 Depreciation and amortization adjustments       +         31 Dividends credited to investment account       +	0
31 Dividends credited to investment account +	0
	0
	0
T	0
33 Non-deductible club dues +	0
34 Non-deductible automobile costs +	0
35 Donations - amount per books 0	0
36 Interest and penalties on unpaid taxes	0
37 Management bonuses unpaid after 180 days of year end	0
38 Imputed interest expense on Regulatory Assets	0
	0
40 Ontario capital tax adjustments +	0
41 Changes in Regulatory Asset balances +	0
42	0
43 Other Additions: (please explain in detail the nature of the item) +	0
44 Partnership income per T5013 (net of 2001 loss) + 12,085 12,0	35
	20
46 Regulayory assets contra + 1,076,641	
47 Total Additions on which true-up does not apply = 1,114,646 0 38,0	)5
48	
49 Deduct:	
50	
51 CCA adjustments -	0
52 CEC adjustments -	0
53 Depreciation and amortization adjustments -	0
54 Gain on disposal of assets per financial statements -	0
55 Financing fee amorization - considered to be interest expense for PILs -	0
56 Imputed interest income on Regulatory Assets -	0
57 Donations - amount deductible for tax purposes -	0
	<u> </u>
58 Income from joint ventures or partnerships -	0
59	0
60	0
61	0
62	0
63	0
	U
64 Ontario capital tax adjustments to current or prior year - 39,999 39,9	19
65	0
66 Changes in Regulatory Asset balances -	0
67	0
68 Other deductions: (Please explain in detail the nature of the item)	0
69 RSVA Reserve (1580) - 64,024 64,024	
70 Reserves for Transition Costs - 200,000 200,0	
71 Reserves for rebate payment - 94,577 94,5	
72 Prospectus & underwriting fees - 154,606 154,6	) <del>6</del>
73 Income not earned on movement of Regulatory A/Cs 2,329,964 2,329,964	_
74 Deferred cost deductible (market ready)	
1 /01	
76       77	

	Α			<u> </u>		<del>-</del>
1	A PILs TAXES - EB-2010-	В	С	D	E	F
_	Corporate Tax Rates				V	ersion 2009
_	Exemptions, Deductions, o	r Threshold	ls			
	Utility Name: Hydro One Br	ampton Ne	tworks Inc.			
5 6	Reporting period: 2003					
7						Table 1
	Rates Used in 2002 RAM PI	Ls Applicat	ions for 2002	2		
	Income Range		0		200,001	
10 11	RAM 2002	Vaan	to		to	>700000
	Income Tax Rate	Year	200,000		700,000	
	Proxy Tax Year	2002				
_	Federal (Includes surtax)		13.12%		26.12%	26.12%
	and Ontario blended		6.00%		6.00%	12.50%
6 7	Blended rate		19.12%		34.12%	38.62%
	Capital Tax Rate		0.300%			
	LCT rate		0.300%			
_	Surtax		1.12%			
	Ontario Capital Tax	MAX	100,000			
	Exemption **	\$5MM	100,000			
	Federal Large	MAX	300,000			
22	Corporations Tax Exemption **	\$10MM	300,000			
	**Exemption amounts	must agre	e with the	Board-apr	roved 200	2 RAM
	PILs filing					
3						
4 5						Table 2
	Expected Income Tax Rates	s for 2003 a	nd Capital Ta	ax Exemption	s for 2003	rable 2
	Income Range		0		200,001	
28	Expected Rates		to		to	>700000
29		Year	200,000		700,000	
_	Income Tax Rate	2002				
	Current year Federal (Includes surtax)	2003 2003	13.12%			24.12%
	Ontario	2003	6.00%			12.50%
34	Blended rate	2003	19.12%		34.12%	36.62%
35						
	Capital Tax Rate	2003	0.300%			
_	LCT rate Surtax	2003 2003	0.225% 1.12%			
<u></u>	Ontario Capital Tax	MAX				
9	Exemption *** 2003	\$5MM	100,000			
	Federal Large	MAX				
0	Corporations Tax	\$10MM	300,000			
_	Exemption *** 2003 ***Allocation of exemp		et comply y	with the Be	ard's inst	ructions
	regarding regulated ac		st comply v	viui uie bu	ai u 3 iii3li	uctions
2	regarding regulated ac	uvilles.				T-1:1- 0
}  -	Input Information from Utili	itv's Actual	2003 Tax Ref	turns		Table 3
	Income Range	ty o Actual	0	.arrio	200,001	
3			to		to	>700,000
7		Year	200,000		700,000	
_	Income Tax Rate	0000				
_	Current year	2003	12 120/		0.000/	24 120/
_	Federal (Includes surtax) Ontario		13.12% 6.00%		0.00%	24.12% 12.50%
2	Blended rate		19.12%		0.00%	36.62%
3	2.0		7511270		0.0070	33.0270
	Capital Tax Rate		0.300%			
	LCT rate		0.225%			
_			1.12%			
_	Surtax					
6	Surtax Ontario Capital Tax	MAX	148,875			
6	Surtax Ontario Capital Tax Exemption *	\$5MM	148,875			
6	Surtax Ontario Capital Tax Exemption * Federal Large	\$5MM MAX				
7	Surtax Ontario Capital Tax Exemption *	\$5MM	148,875 0			
6 7 8	Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax	\$5MM MAX \$10MM	0	ocation ca	culations	in your
6 7 8 9	Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	\$5MM MAX \$10MM actual tax	0 x return all			in your
6 7 8	Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the	\$5MM MAX \$10MM actual tax	0 x return all			in your

	A	В	С	D	Е	F	G	Η	I	7	K	L	М	Ν	0
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account														
3	Utility Name: Hydro One Bram	pton I	Networks Inc.												Version 2009.1
4	Reporting period: 2003				Sign Convention	on: +	for increase;	- for	decrease						0
5															
6															
7															
8	Year start:		10/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006		
9	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0		0		0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount														0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)														0
	True-up Variance	+/-													
15	Adjustment (3)												-1,071,743		-1,071,743
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)														0
	Deferral Account Variance	+/-													
17	Adjustment (5)												-404,274		-404,274
	Adjustments to reported	+/-									_				
18	prior years' variances (6)														0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected	-													
20	from) customers (8)		0												0
21															
22	Ending balance: # 1562		0		0		0		0		0		-1,476,017		-1,476,017

## Uncollected PILs

36

37

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NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers.

29 For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.

## 31 Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER:

- (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.
   Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002.
   If the Board gave more than one decision in the year, calculate a weighted average proxy.
  - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
  - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
  - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
  - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
  - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
- (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet.

  The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- 51 (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet.

  The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 54 (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- (7) Carrying charges are calculated on a simple interest basis.
- (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.

  The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
  - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
    - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
    - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
- to calculate the recovery for the period January 1 to March 31, 2005.

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  (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

	A	В	С	T D	E
1	PILs TAXES - EB-2010-				Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
	Utility Name: Hydro One Brampton Networks Inc.			Colour Code	
	Reporting period: 2004			Input Cell	
5				Formula in Cell	
	Days in reporting period:	366	days		
	Total days in the calendar year:	366	days		
9	DACKODOLIND				
	BACKGROUND Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N		
13	, ,		17.1		
	Was the utility recently acquired by Hydro One		27/21		
15	and now subject to s.89 & 90 PILs?		Y/N		
	Is the utility a non-profit corporation?		Y/N		
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N		
	shared among the corporate group?	LCT	Y/N	_	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		2%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		3%	
24	Accounting Year End		Date	12-31-2004	
26	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				111001110
	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			211,672,968	
33	Common Equity Ratio (CER)			45.00%	
<del>7</del>	1-CER			55.00%	
50					
	Target Return On Equity			9.88%	
39	Debt rate			7.00%	
41	Market Adjusted Revenue Requirement			17,560,389	
ᅲ	1999 return from RUD Sheet #7			7,853,867	7,853,867
77					7,000,007
	Total Incremental revenue			9,706,522	
	Input: Board-approved dollar amounts phased-in			0.005.507	0.005.507
47	Amount allowed in 2001 Amount allowed in 2002			3,235,507	
48 49	Amount allowed in 2002  Amount allowed in 2003 and 2004 (will be zero due to Bill 210			3,235,507	3,235,507
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM			_	0
52	Other Board-approved changes to MARR or incremental revenue				0
53	11				0
54	Total Regulatory Income				14,324,881
55					
	Equity			95,252,836	
57	Data and DOF			0.410.005	
	Return at target ROE			9,410,980	
59	Dobt			116 400 400	
61	Debt			116,420,132	
62	Deemed interest amount in 100% of MARR			8,149,409	
63 64	Phase-in of interest - Year 1 (2001)			5,146,346	
65	((D43+D47)/D41)*D61 Phase-in of interest - Year 2 (2002)				
67	((D43+D47+D48)/D41)*D61			6,647,878	
	Phase-in of interest - Year 3 (2003) and forward			6,647,878	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
	Phase-in of interest - 2005			8,149,409	
71					
72					

	A PILs TAXES - EB-2010-	B ITEM	C Initial	D	E M of F	F M of F	G Tax	Н
	PILs DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC) ("Wires-only" business - see Tab TAXREC)		Estimate		Filing Variance K-C	Filing Variance Explanation	Returns	
	0 Utility Name: Hydro One Brampton Networks Inc.						Version 2009.1	
8	Reporting period: 2004  Days in reporting period:	366	days	~~~~~			Column Brought	
	Total days in the calendar year:		days				From TAXREC	
12	N CORRORATE INCOME TAYES		\$		\$		\$	
15	I) CORPORATE INCOME TAXES  Regulatory Net Income REGINFO E53	 1	14,324,881		13,532,762		27,857,643	
17 18	BOOK TO TAX ADJUSTMENTS							
20	Additions: Depreciation & Amortization Employee Benefit Plans - Accrued, Not Paid	2	9,600,202 263,000		3,106,179 -158,000		12,706,381 105,000	
22 23	Tax reserves - beginning of year Reserves from financial statements - end of year	4 4	200,000		0 603,942		0 603,942	
	Regulatory Adjustments - increase in income Other Additions (See Tab entitled "TAXREC") "Material" Items from "TAXREC" worksheet	5 6			0		0	
27 28	Other Additions (not "Material") "TAXREC" "Material Items from "TAXREC 2" worksheet	6 6			69,066 0		69,066 0	
	Other Additions (not "Material") "TAXREC 2"  Items on which true-up does not apply "TAXREC 3"	6			13,539 3,329,926		13,539 3,329,926	
	<b>Deductions:</b> Input positive numbers Capital Cost Allowance and CEC	7	7,215,016		5,782,188		12,997,204	
34 35	Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes	8 9	90,000		-90,000 0		0	
37	Regulatory Adjustments - deduction for tax purposes in Item 5 Interest Expense Deemed/ Incurred Tax reserves - end of year	10 11 4	6,647,878		0 3,260,230 0		9,908,108 0	
39 40	Reserves from financial statements - beginning of year Contributions to deferred income plans	4 3			353,625 0		353,625 0	
42	Contributions to pension plans Interest capitalized for accounting but deducted for tax Other Deductions (See Tab entitled "TAXREC")	3 11			0		0	
44 45	"Material" Items from "TAXREC" worksheet Other Deductions (not "Material") "TAXREC"	12 12			0		0	
46 47	Material Items from "TAXREC 2" worksheet Other Deductions (not "Material") "TAXREC 2"	12 12			0 31,304 1,604,994		31,304 1,604,994	
48 49 50	Items on which true-up does not apply "TAXREC 3"  TAXABLE INCOME/ (LOSS)		10,235,189		9,555,073	Before loss C/F	19,790,262	
51 52	BLENDED INCOME TAX RATE		00.000/		0.400.404		00.400/	
54	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3  REGULATORY INCOME TAX	13	38.62% 3,952,830		-2.4994% 3,195,541	Actual	36.12% 7,148,371	
56 57								
58 59 60	Miscellaneous Tax Credits  Total Regulatory Income Tax	14	3,952,830		2,074 3,193,467	Actual Actual	2,074 7,146,297	
61 62	Total Regulatory Income Tax		3,932,030		3,193,407	Actual	7,140,297	
64	II) CAPITAL TAXES  Ontario							
66	Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	15 16	211,672,968 100,000		67,026,761 50,000		278,699,729 150,000	
69	Taxable Capital  Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	211,572,968 0.3000%		67,076,761 0.0000%		278,549,729 0.3000%	
71 72	Ontario Capital Tax		634,719		200,930		835,649	
	<b>Federal Large Corporations Tax</b> Base	18	244 672 000		02 220 540		204 002 540	
76	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	19	211,672,968 300,000 211,372,968		83,230,548 -300,000 82,930,548		294,903,516 0 294,903,516	
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		-0.0250%		0.2000%	
	Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income	21	475,589 114,634		114,218 107,017		589,807 221,651	<u> </u>
	Net LCT		360,955		7,201		368,156	
87	III) INCLUSION IN RATES							 
89	Income Tax Rate used for gross- up (exclude surtax)		37.50%			A-11-0001	7.440.00	
91	Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)	22 23 24	6,324,528 577,528 634,719			Actual 2004 Actual 2004 Actual 2004	7,146,297 368,212 835,649	<u> </u>
93 94	Total Dil a for Data Adjustment MUST ACRES WITH 2002	25	7 526 775			Actual 2004	9 250 459	
95 96 97	Total PILs for Rate Adjustment MUST AGREE WITH 2002 RAM DECISION	25	7,536,775			Actual 2004	8,350,158	
	IV) FUTURE TRUE-UPS				DD//CD)			
101	IV a) Calculation of the True-up Variance In Additions: Employee Benefit Plans - Accrued, Not Paid	3			DR/(CR) -158,000			
103 104	Tax reserves deducted in prior year Reserves from financial statements-end of year	4 4			0 603,942			
106	Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2	5 6 6			0 0			{  
108 109	<i>In Deductions - positive numbers</i> Employee Benefit Plans - Paid Amounts	8			-90,000			
111	Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E206)	9 10 11			0 0 1,885,123			
113 114	Tax reserves claimed in current year Reserves from F/S beginning of year	4 4			0 353,625			
116	Contributions to deferred income plans Contributions to pension plans Other deductions "Material" Items TAXREC	3 3 12			0			
118 119	Other deductions "Material" Item TAXREC 2	12			0			
120 121	Total TRUE-UPS before tax effect	26		=	-1,702,806			
122	Income Tax Rate (including surtax) from 2004 Utility's tax return		<u> </u>	Х	36.12%			

	A	В	С	D	Е	F	G	Н
	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC)				Variance	Variance	·····	
5	("Wires-only" business - see Tab TAXREC)  0				K-C	Explanation	Version 2009.1	
	Utility Name: Hydro One Brampton Networks Inc. Reporting period: 2004							
8							Column	ļ
	Days in reporting period: Total days in the calendar year:		days days				Brought From	<b> </b>
11 12			\$		\$		TAXREC \$	
13			Ψ		Ψ		Ψ	
123 124	Income Tax Effect on True-up adjustments			 	-615,053			
125	Less: Miscellaneous Tax Credits	1.4			2,074			
127		14						} <b> </b>
128 129	Total Income Tax on True-ups				-617,127			
130 131	Income Tax Rate used for gross-up (exclude surtax)				35.00%			[
132	TRUE-UP VARIANCE ADJUSTMENT				(949,427)			
133	IV b) Calculation of the Deferral Account Variance caused by							
	changes in legislation							
135	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial							
	estimate column)			=	10,235,189			<b> </b>
	REVISED CORPORATE INCOME TAX RATE			Х	36.12%			
139 140	REVISED REGULATORY INCOME TAX			=	3,696,950			<del> </del>
141					, ,			
143	Less: Revised Miscellaneous Tax Credits			<del>-</del>	2,074			
144 145	Total Revised Regulatory Income Tax			=	3,694,876			
	Less: Regulatory Income Tax reported in the Initial Estimate Column				2.052.020			[]
147	(Cell C58)			-	3,952,830			<u> </u>
148 149	Regulatory Income Tax Variance			=	(257,954)			<u> </u>
150	Ontario Capital Tax				044.070.000			
152	Base Less: Exemption from tab Tax Rates, Table 2, cell C39			-	211,672,968 100,000			ļ
153 154	Revised deemed taxable capital			=	211,572,968			
155	Rate - Tab Tax Rates cell C54			Х	0.3000%			
156 157	Revised Ontario Capital Tax			=	634,719			
	Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)			_	634,719			
159	Regulatory Ontario Capital Tax Variance			=	0			
160 161	Federal LCT							<u> </u>
	Base Less: Exemption from tab Tax Rates, Table 2, cell C40			_	211,672,968 1,500,000			
	Revised Federal LCT			=	210,172,968			
166	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2000%			
167	Gross Amount				420,346			
169	Less: Federal surtax			-	114,634			
171	Revised Net LCT			=	305,712			
	Less: Federal LCT reported in the initial estimate column (Cell C82) Regulatory Federal LCT Variance			-	360,955 (55,243)			
174								
176	Actual Income Tax Rate used for gross-up (exclude surtax)	. <b></b>		<b></b> .	35.00%			
	Income Tax (grossed-up) LCT (grossed-up)			+	(396,852) (84,990)			<u> </u>
179	Ontario Capital Tax			+	0			
	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	(481,842)			<u>  </u>
182 183	TRUE-UP VARIANCE (from cell l132)			+	(949,427)			
184					, ,			
	Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)			=	(1,431,268)			<u> </u>
187 188								
189								
	V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt	 						<u> </u>
192	Total deemed interest (REGINFO)				8,149,409			
194	Interest phased-in (Cell C37)				6,647,878			
	Variance due to phase-in of debt component of MARR in rates				1,501,532			
197 198	according to the Board's decision							
199	Other Interest Variances (i.e. Borrowing Levels							ļ <u> </u>
201	Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G37+G42)				10,034,532			<u> </u>
	Total deemed interest (REGINFO CELL D62)				8,149,409			
203	Variance caused by excess debt				1,885,123			
205 206	Interest Adjustment for Tax Purposes (carry forward to Cell E112)				1,885,123			
207	Total Interest Variance				-383,591			
209	. J Interest Fariance				303,331			
210 211				; ; ; ;				¦
ك					<u>.                                    </u>			

	А	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	ı
2	TAX RETURN RECONCILIATION (TAXREC)	LIIVE	Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	0		Return			
5					Version 2009.1	
6	Section A: Identification:					
7	Utility Name: Hydro One Brampton Networks Inc.					
8	Reporting period: 2004					
9	Taxation Year's start date:					
	Taxation Year's end date: Number of days in taxation year:		366	days		
12	Number of days in taxation year.		300	uays		
	Please enter the Materiality Level :		238,132	< - enter materiality	level	
14	(0.25% x Rate Base x CER)	Y/N	200,102	- onto materiality	10701	
15	(0.25% x Net Assets)	Y/N				
16	Or other measure (please provide the basis of the amount)	Y/N				
17	Does the utility carry on non-wires related operation?	Y/N				
18	(Please complete the questionnaire in the Background questionnaire	worksl	neet.)			
19						
	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax returns.					
	The actual categories of the income statements should be used.  If required please change the descriptions except for amortization, interest	evnens	se and provision for	income tav		
26	in required prease change the descriptions except for amortization, interest	expens	o and provision for	поото ах		
	Please enter the non-wire operation's amount as a positive number, the pr	ogram a	automatically treats	all amounts		
28	in the "non-wires elimination column" as negative values in TAXREC and T					
29						
	Income:					
31	Energy Sales	+			0	
32	Distribution Revenue	+	285,733,000		285,733,000	
33	Other Income	+	2,221,000		2,221,000	
34	Miscellaneous income	+	1,493,024		1,493,024	
35	Decree of a 111 control of the Control	+			0	
36	Revenue should be entered above this line					
	Costs and Evnances					
39	Costs and Expenses:  Cost of energy purchased	_	234,908,000		234,908,000	
40	Administration	_	13,095,000		13,095,000	
41	Customer billing and collecting	_	13,093,000		13,033,000	
42	Operations and maintenance	-			0	
43	Amortization	-	12,706,381		12,706,381	
44	Ontario Capital Tax	-	880,000		880,000	
45	Recovery of regulatory assets - expense	-			0	
46		-			0	
47		-			0	
48		-			0	
49	Netherine Before lettered 2 to Ton Ton		07 077		07.67	
50 51	Net Income Before Interest & Income Taxes EBIT	=	27,857,643 9,908,108	0	27,857,643 9,908,108	
52	Less: Interest expense for accounting purposes  Provision for payments in lieu of income taxes	-	6,893,496		6,893,496	
	Net Income (loss)		11,056,039	0	11,056,039	
- 55	(The Net Income (loss) on the MoF column should equal to the net income (loss)		11,030,039	0	11,030,033	
54	per financial statements on Schedule 1 of the tax return.)					
55	,					
	Section C: Reconciliation of accounting income to taxable income					
	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS:					
-	Provision for income tax	+	6,893,496	0	6,893,496	
	Federal large corporation tax	+	12.706.391		12 706 381	
	Depreciation & Amortization Employee benefit plans-accrued, not paid	+	12,706,381 105,000	0	12,706,381 105,000	
	Tax reserves - beginning of year	+	105,000	0	105,000	
	Reserves from financial statements- end of year	+	603,942	0	603,942	
	Regulatory adjustments on which true-up may apply (see A66)	+	333,042	Ü	0	
	Items on which true-up does not apply "TAXREC 3"		3,329,926	0	3,329,926	
	Material addition items from TAXREC 2	+	0	0	0	
68	Other addition items (not Material) from TAXREC 2	+	13,539	0	13,539	
69						
70	Subtotal		23,652,284	0	23,652,284	
71						
72	Other Additions: (Please explain the nature of the additions)					
_	Recapture of CCA	+	E0 000		<u> </u>	
74 75	Non-deductible meals and entertainment expense  Capital items expensed - Computer equipment expensed for book	+	58,639 10,427		58,639 10,427	
75 76	Capital items expensed - Computer equipment expensed for book	+	10,427		10,427	
77		+	U		0	
78		+			0	
79		+			0	
80	Total Other Additions	=	69,066	0	69,066	
81					·	
82	Total Additions	=	23,721,350	0	23,721,350	
83						
	Recap Material Additions:					
85			0	0	0	

1	A PILs TAXES - EB-2010-	B LINE	C M of F	D Non-wires	E Wires-only	F
_	TAX RETURN RECONCILIATION (TAXREC)	LINE	Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5			0	0	Version 2009.1	
86 87			0	0	0	
88			0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	
92	Total Other additions >materiality level		0	0	0	
93	Other additions (less than materiality level) Total Other Additions		69,066 69,066	0	69,066 69,066	
95	Total Other Additions		09,000	U	09,000	
	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-	10,355,305		10,355,305	
	Cumulative eligible capital deduction	-	2,641,899		2,641,899	
	Employee benefit plans-paid amounts	-			0	
	Items capitalized for regulatory purposes  Regulatory adjustments:	-			0	
102	CCA				0	
103	other deductions	-			0	
	Tax reserves - end of year	-	0	0	0	
105	Reserves from financial statements- beginning of year	-	353,625	0	353,625	
	Contributions to deferred income plans	-			0	
	Contributions to pension plans	-	4.004.004		0	
	Items on which true-up does not apply "TAXREC 3"		1,604,994	0	1,604,994	
	Interest capitalized for accounting deducted for tax  Material deduction items from TAXREC 2	-	0	0	0	
-	Other deduction items (not Material) from TAXREC 2	-	31,304	0	31,304	
112	Cities deduction from Material, from 1777(CEO 2		01,004	0	01,004	
113	Subtotal	=	14,987,127	0	14,987,127	
	Other deductions (Please explain the nature of the deductions)					
	Charitable donations - tax basis	-			0	
	Gain on disposal of assets	-			0	
117 118		-			0	
119		_			0	
120	Total Other Deductions	=	0	0	0	
121			-			
122	Total Deductions	=	14,987,127	0	14,987,127	
123	December 1910 to 1910					
124	Recap Material Deductions:		0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
	Total Other Deductions exceed materiality level		0	0		
	Other Deductions less than materiality level		0	0		
132	Total Other Deductions		0	0	0	
	TAXABLE INCOME	=	19,790,262	0	19,790,262	
	DEDUCT:		10,700,202	O.	10,700,202	
136	Non-capital loss applied positive number	-	0		0	
	Net capital loss applied positive number	-			0	
	Charitable donations		5,075		5,075	
139 140	NET TAXABLE INCOME	=	19,785,187	0	19,785,187	
	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	4,378,358	0	4,378,358	
	Net Ontario Income Tax (Must agree with tax return)	+	2,770,013	0	2,770,013	
144	Subtotal	=	7,148,371	0	7,148,371	
-	Less: Miscellaneous tax credits (Must agree with tax returns)	-	2,074		2,074	
	Total Income Tax	=	7,146,297	0	7,146,297	
147	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax Rate (Must agree with tax return)		22.12%		22.12%	
	Net Ontario Income Tax Rate (Must agree with tax return)		14.00%		14.00%	
151	Blended Income Tax Rate		36.12%		36.12%	
152						
	Section F: Income and Capital Taxes					
154						
	RECAP Total Income Taxes		7,146,297	0	7,146,297	
	Ontario Capital Tax	+	7,146,297 835,649	0	7,146,297 835,649	
	Federal Large Corporations Tax	+	368,212		368,212	
130		+ +	,			
159						
		=	8,350,158	0	8,350,158	

	A	В	С	D	Е	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	•
	Tax and Accounting Reserves	LII 1L	Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax	Liiiiiiiddioiio	Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return		Rotain	
5	0		rtotam		Version 2009.1	
6	Ţ.				VC131011 2003.1	
7	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2004					
9	Reporting period. 2004					
$\overline{}$	TAX RESERVES					
11	TAKREGERVEG					
	Beginning of Year:					
13	- committee of the comm				0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
-	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
20					0	
21					0	
22	Total (carry forward to the TAXREC worksheet)		0	0	0	
23	, ,					
24	End of Year:					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(I)				0	
_	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
29	Debt and share issue expenses ss.20(1)(e)				0	
30	Other - Please describe				0	
31	Other - Please describe				0	
32					0	
33					0	
34	Insert line above this line					
35	Total (carry forward to the TAXREC worksheet)		0	0	0	
36						
37						
38	FINANCIAL STATEMENT RESERVES					
39						
	Beginning of Year:					
41					0	
42					0	
	Environmental				0	
	Allowance for doubtful accounts		353,625		353,625	
	Inventory obsolescence				0	
	Property taxes				0	
	Other - Please describe				0	
-	Other - Please describe				0	
49					0	
	Total (carry forward to the TAXREC worksheet)		353,625	0	353,625	
51	For Lat Was as					
	End of Year:					
53	Logal Claim		000.040		0	
	Legal Claim		268,942		268,942	
_	Environmental		205.000		0	
	Allowance for doubtful accounts		335,000		335,000	
	Inventory obsolescence				0	
	Property taxes				0	
-	Other - Please describe				0	
61	Other - Please describe				0	
	Inpart line above this line				0	
	Insert line above this line		000.040	^	000.040	
	Total (carry forward to the TAXREC worksheet)		603,942	0	603,942	
64						

	A	В	С	D	Е	F
1		ļ <u> </u>				
	PILS TAXES - EB-2010-	LINE		Non-wires	Wires-only Tax	
	TAX RETURN RECONCILIATION (TAXREC 2) (for "wires-only" business - see s. 72 OEB Act)		Corporate Tax	Eliminations	Return	
	RATEPAYERS ONLY		Return		Netuiii	
	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7	•					
	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2004		222			
	Number of days in taxation year:		366 238,132			
11 12	Materiality Level:		238,132			-
13						<u> </u>
14						
15	Section C: Reconciliation of accounting income to taxable income					
16	Add:					
17		+			0	-
	Gain on sale of eligible capital property	+			0	
	Loss on disposal of assets	+			0	
	Charitable donations (Only if it benefits ratepayers)	+	13,539		13,539	
22	Taxable capital gains	+	13,539		13,539	1
	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
25	Capitalized interest	+			0	
26	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
	Debt issue expense	+			0	
	Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
	Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	4
	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41 42		+			0	
43		+			0	
44		+			0	
45		+				
46	Total Additions	=	13,539	0	13,539	
47						
	Recap of Material Additions:					
49			0	0		
50			0	0		4
51 52			0	0		
53			0	0		
54			0	0		
55			0	0		
56			0	0		
57			0	0		
58			0	0		
59			0	0		4
60			0	0		
61 62			0	0		
63			0	0		4
64			0	0		
65			0	0		
66			0	0	0	
67			0	0		
68			0	0		4
69			0	0		
70			0	0		-
71			0	0		4
72 73			0	0		
74			0	0		
75			0	0		
13			U	U	U	

	A	В	С	D	E	F
1						
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2004					
	Number of days in taxation year:		366			
	Materiality Level:		238,132			
12						
13						
76			0	0	0	
	Total Material additions		0	0	0	
	Other additions less than materiality level		13,539	0	13,539	
	Total Additions		13,539	0	13,539	
80						
	Deduct:	-				
	Gain on disposal of assets per f/s	-			0	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
85	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
91	Other income from financial statements	-			0	
92		-			0	
93 94		-			0	
	Other deductions: (Please explain in detail the nature of the item)	-			0	
	Non-taxable load transfers	-	0		0	
	OPEB Amounts Capitalized		31,304		31,304	
98	of EB Amounts Capitalized	_	31,304		01,304	
99	Total Deductions	=	31,304	0	31,304	
100			01,004	<u> </u>	01,004	
	Recap of Material Deductions:					
102	Troop of material Boutoner.		0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109			0	0	0	
110			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		31,304	0	31,304	
	Total Deductions		31,304	0	31,304	
122						

			0			
	A	В	С	D	E	F
1						
2	PILs TAXES - EB-2010-					
	TAX RETURN RECONCILIATION (TAXREC 3)					
	, , ,	LINE	M of F	Non-wires	Wires-only	
4	Shareholder-only Items should be shown on TAXREC 3	LIINL	-		-	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
		_			Return	
7		0	Return			
8	Utility Name: Hydro One Brampton Networks Inc.				Version 2009.1	
9						
10						
	Demonths and all 0004					
	Reporting period: 2004					
12	Number of days in taxation year:		366			
13						
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
17	Add:					
18						
	Decembers of conital cost allowers					
	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+	192,862		192,862	
21	CEC adjustments	+			0	
	Gain on sale of non-utility eligible capital property	+			0	
					ŭ	
	Gain on sale of utility eligible capital property	+			0	
	Loss from joint ventures or partnerships	+			0	
25	Deemed dividend income	+			0	
	Loss in equity of subsidiaries and affiliates	+			0	
	' '				0	
	Loss on disposal of utility assets	+				
28	Loss on disposal of non-utility assets	+			0	
29	Depreciation in inventory -end of year	+			0	
	Depreciation and amortization adjustments	+			0	
	'				0	
	Dividends credited to investment account	+				
32	Non-deductible meals	+			0	
33	Non-deductible club dues	+			0	
$\vdash$	Non-deductible automobile costs	+			0	
		Т	5.075		-	
	Donations - amount per books		5,075		5,075	
36	Interest and penalties on unpaid taxes				0	
37	Management bonuses unpaid after 180 days of year end				0	
	Ontario capital tax adjustments		44,351		44,351	
39	Ontario capital tax adjustinonts		44,001		11,001	
		+			U	
40	Changes in Regulatory Asset balances	+			0	
41	Imputed interest expense on Regulatory Assets	+			0	
42	, ,	+			0	
	Other Additions: (please explain in detail the nature of the item)				0	
		+	4=0.0=0		Ŭ.	
	Depreciation expensed via OM&A	+	172,973		172,973	
45	Amortization of debt discount	+	25,920		25,920	
46	Bill 4 deferred revenue		2,881,192			
	Partnership income		5,479			
	Ontario specified tax credits	+	2,074			
	Total Additions on which true-up does not apply	=	3,329,926	0	441,181	
50						
	Deduct:					
52						
$\vdash$					_	
	CCA adjustments	-			0	
54	CEC adjustments	-			0	
-	Depreciation and amortization adjustments	-			0	
	Gain on disposal of assets per financial statements	_			0	
	Financing fee amorization - considered to be interest expense for PILs	-			0	
	Imputed interest income on Regulatory Assets	-			0	
59	Donations - amount deductible for tax purposes	-			0	
60	Income from joint ventures or partnerships	_			0	
61	11 12 11 12 11 12 11 10 10 01 partitioning	_			0	
	Outside southelds and the state of the				_	
	Ontario capital tax adjustments to current or prior year	-			0	
63		-			0	
64	Changes in Regulatory Asset balances	-			0	
65	<u> </u>	_			0	
	A (NI-C					
	Assessment Notice	-			0	
67		-			0	L
68		-			0	
69		_			0	
	Other tell office (Die	+ -				
ı 70	Other deductions: (Please explain in detail the nature of the item)	-			0	
	Prospectus & underwriting fees	-	154,606		154,606	
	RSVA	-	39,748		39,748	
71		-	333,999		333,999	
71 72	Income not earned on movement of Degulatory A/Co		333,999			
71 72 73	Income not earned on movement of Regulatory A/Cs		4.070.044		4 0-0 0 4 :	
71 72 73 74	Regulatory assets contra	-	1,076,641		1,076,641	
71 72 73 74 75		-	1,076,641 1,604,994	0		
71 72 73 74	Regulatory assets contra	-		0		

Table 1  Rates Used in 2002 RAM PILs Applications for 2002  Income Range			l -		ı -		_	
Corporate Tax Rates   Corporation   Table	1		<u>В</u>	L C	ט	Į E	F	G
Table 1   Table 2   Table 3   Table 4   Table 4   Table 4   Table 4   Table 5   Table 5   Table 6   Table 7   Table 6   Table 7   Table 7   Table 7   Table 8   Table 9   Table 8   Table 8   Table 8   Table 8   Table 8   Table 8   Table 9   Tabl						V	ersion 2009	.1
Table 1   Table 2   Table 2   Table 3   Tabl			r Threshold:	S		•	0.0.02000	•
Table 1  Rates Used in 2002 RAM PILs Applications for 2002  RAM 2002  Year 200,000  ROWN 200,000  RO	4	Utility Name: Hydro One Bra						
Rates   Losd in 2002 RAM PILs Applications for 2002   Too   Compared Range   Compared Ran		Reporting period: 2004						
Rates   Losd in 2002 RAM PILs Applications for 2002   Too   Compared Range   Compared Ran	6						T-1:1- 4	
Camer   Came	7	Pates Used in 2002 PAM PI	l e Annlicati	one for 2002			l able 1	
Table 2   Table 3   Tabl			LS Applicati			200 001		i
Proxy Tax Rate   Proxy Tax Vear   2002		RAM 2002		_			>700000	l
Proxy Tax Year	11		Year	200,000				l
		Income Tax Rate						l
Blended rate   19.12%   34.12%   38.62%		Proxy Tax Year	2002					l
Second   S	_	,						l
Capital Tax Rate	15 16							l
CT rate	17	Bieriaea rate		19.12%		34.12%	30.02%	l
CT rate		Canital Tax Rate		0.300%				ĺ
Surtax		LCT rate						l
District Capital Tax   SSMM   100,000	_	Surtax						i
Samphion		Ontario Capital Tax						l
Corporation	_	Exemption **	\$5MM	100,000				l
Samption		Federal Large	MAX					
**Exemption ***				300,000				l
Table 2   Table 3   Tabl	<b></b>			o with the	Roard car	LONG 300	DAM	1
Table 2		•	must agre	e with the	noaru-app	oveu 2002	L NAIVI	
Capital Tax Rate   2004   13.12%   22.12%   22.12%   22.12%   20.12%   20.00   20.00%   20.0000   20.000   20.000   20.000   20.000   20.000   20.000   20.0000   20.000   20.000   20.000   20.000   20.000   20.000   20.0000   20.000   20.000   20.000   20.000   20.000   20.000   20.0000   20.000   20.000   20.000   20.000   20.000   20.000   20.0000   20.000	23	rils tiling						
Capital Tax Rate   2004   13.12%   22.12%   22.12%   22.12%   20.12%   20.00   20.00%   20.0000   20.000   20.000   20.000   20.000   20.000   20.000   20.0000   20.000   20.000   20.000   20.000   20.000   20.000   20.0000   20.000   20.000   20.000   20.000   20.000   20.000   20.0000   20.000   20.000   20.000   20.000   20.000   20.000   20.0000   20.000	24							
Come Range	25						Table 2	
Table 3   Tabl			for 2004 ar					,
Year   250,000   400,000   1,128,000		Income Range					4 400 000	
Corner   Tax   Rate   Current   year   2004   13.12%   22.12%	28 29	Expected Rates	Voor				>1,128,000	
Current year		Income Tay Rate	rear	∠50,000	400,000	1,128,000		
Pederal (Includes surtax)   2004   13.12%   22.12%   22.12%   22.12%   22.12%   22.12%   20	_		2004					I
District   2004   5.50%   5.50%   9.75%   14.00%   Blended rate   2004   18.62%   27.62%   31.87%   36.12%   2004   2004   2009%   2		*		13.12%	22,12%	22.12%	22.12%	I
Blended rate		Ontario						I
CT rate   2004   0.200%	34							I
CT rate   2004   0.200%	35							
Surtax		Capital Tax Rate						
District Capital Tax	_							
SSMM	_			1.12%				l
## Source   Superation   Supera				100,000				J
Corporations Tax   SoMM   1,500,000								
Table 3   Tabl		Corporations Tax		1,500,000				
Table 3    Table 3   Table 3	10	Exemption *** 2004						J
Table 3   Nput Information from Utility's Actual 2004 Tax Returns			tions mus	t comply w	ith the Boa	ırd's instru	uctions	
Name	2	regarding regulated ac	tivities.					
Name	.3						Table 3	
10	_	Input Information from Utilit	ty's Actual 2	2004 Tax Retu	urns	<u>L</u>		
Year   250,000   400,000   1,128,000	5	Income Range				400,001		
Current year   2004	6				to	to	>1,128,000	
Current year   2004	17	<u> </u>	Year	250,000	400,000	1,128,000		I
13.12%   22.12%   22.29%   22.12%	_		0007					l
Discrete   Substitute   Subst			2004	10.400/	00.400/	20.000/	20.400/	Ì
Blended rate 18.62% 27.62% 36.06% 36.12%  Capital Tax Rate 0.300%  CT rate 0.200%  Surtax 1.12%  Ontario Capital Tax  MAX	_	,						Ì
Capital Tax Rate 0.300%  LCT rate 0.200% Surtax 1.12% Ontario Capital Tax MAX 150,000  Exemption * \$5MM 0  Tederal Large Corporations Tax \$50MM 0  Exemption * \$10clude copies of the actual tax return allocation calculations in your	51 52							
CT rate  O.200% Surtax  1.12% Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * Include copies of the actual tax return allocation calculations in your	52 53	Dienueu rate	}	10.02%	21.02%	30.0%	30.12%	I
CT rate  O.200% Surtax  1.12% Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * Include copies of the actual tax return allocation calculations in your		Capital Tax Rate		0.300%				I
Ontario Capital Tax Exemption * \$5MM		LCT rate						I
Ontario Capital Tax  Exemption * \$5MM		Surtax	1					ı
Exemption * \$5MM 150,000   Federal Large   MAX		Ontario Capital Tax	MAX					ı
Corporations Tax  Exemption *  Include copies of the actual tax return allocation calculations in your		Exemption *		150,000				I
Sorporations Tax  Exemption *  Include copies of the actual tax return allocation calculations in your		Federal Large	MAX					
* Include copies of the actual tax return allocation calculations in your		Corporations Tax		0				
· · · · · · · · · · · · · · · · · · ·	_	Exemption *						Ì
submission: Ontario CT23 page 11; federal T2 Schedule 36							n your	
		submission: Ontario C	T23 page	11; federa	I T2 Sched	ule 36		
	ر ا	Sasimosioni Ontano C						
	0	Casimoolom Omano O						

	А	В	С	D	E	F	G	Н		J	K	L	M N	0
1	PILs TAXES - EB-2010-													
2	Analysis of PILs Tax Account	1562:												
3	Utility Name: Hydro One Bram	pton I	Networks Inc.											Version 2009.1
4	Reporting period: 2004				Sign Convention	on: +	for increase; -	· for	decrease					0
5														
6														
7														
8	Year start:		10/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006	
9	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006	Total
10														
11	Opening balance:	=	0		0		0		0		0		0	0
	Board-approved PILs tax	+/-												
12	proxy from Decisions (1)						0		0		0		0	0
	PILs proxy from April 1, 2005													
13	- input 9/12 of amount													0
	True-up Variance	+/-												
14	Adjustment Q4, 2001 (2)													0
	True-up Variance	+/-												
15	Adjustment (3)												-949,427	-949,427
	Deferral Account Variance													
16	Adjustment Q4, 2001 (4)													0
	Deferral Account Variance	+/-												
17	Adjustment (5)												-481,842	-481,842
	Adjustments to reported	+/-											,	,,,,,,
18	prior years' variances (6)													0
	Carrying charges (7)	+/-												0
	PILs billed to (collected	-												
	from) customers (8)		0											0
21														
22	Ending balance: # 1562		0		0		0		0		0		-1,431,268	-1,431,268

#### **Uncollected PILs**

25

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NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers. For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.

#### Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER:

- 33 (1) (i) From the Board's Decision - see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. 35 If the Board gave more than one decision in the year, calculate a weighted average proxy.
  - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
  - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
  - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
  - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.

  - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
- (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be 43 44 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- 45 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. 46 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation. 50
- (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. 52 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- [7] Carrying charges are calculated on a simple interest basis.
- 58 (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate 59 components for Q4, 2001 and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 60 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. 61 62 The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
  - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
    - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
    - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
- 72 73 (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.
- 74 75 76

	A	В	С	D	E
1	PILs TAXES - EB-2010-			_	Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
	Utility Name: Hydro One Brampton Networks Inc.			Colour Code	
5	Reporting period: 2005			Input Cell	
	Days in reporting period:	365	days	Formula in Cell	
7	Total days in the calendar year:	365	days		
8	Total days in the calonidal year.		uayo		
	BACKGROUND				
10	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N		
	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N		
17	Is the utility a non-profit corporation?		Y/N		
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)		1/11		
_	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N		
	shared among the corporate group?	LCT	Y/N	_	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT	1/11	3%	
	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		3%	
23	·		Dota		
20	Accounting Year End		Date	12-31-2005	
	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
30	USE BOARD-APPROVED AMOUNTS				
31	Rate Base (wires-only)			211,672,968	
33	Common Equity Ratio (CER)			45.00%	
JT	1-CER			55.00%	
50	Target Return On Equity			9.88%	
	Debt rate			7.00%	
70	Market Adjusted Revenue Requirement			17,560,389	
72	1999 return from RUD Sheet #7			7,853,867	7,853,867
77					7,000,007
	Total Incremental revenue Input: Board-approved dollar amounts phased-in			9,706,522	
47	Amount allowed in 2001			3,235,507	3,235,507
48	Amount allowed in 2002			3,235,507	' '
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210				0
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM			3,235,507	3,235,507
52	Other Board-approved changes to MARR or incremental revenue			_	
53 54	Total Regulatory Income				17,560,388
55	i otal ivegulatory income				17,300,300
	Equity			95,252,836	
57					
	Return at target ROE			9,410,980	
59 60	Debt			116,420,132	
61				110,720,132	
62	Deemed interest amount in 100% of MARR			8,149,409	
63	Phase-in of interest - Year 1 (2001)			5,146,346	
65	((D43+D47)/D41)*D61			5,140,340	
	Phase-in of interest - Year 2 (2002)			6,647,878	
67	((D43+D47+D48)/D41)*D61				
-	Phase-in of interest - Year 3 (2003) and forward			6,647,878	
69 70	((D43+D47+D48)/D41)*D61 (due to Bill 210)  Phase-in of interest - 2005			8,149,409	
71	I HUSC III OF HITCHEST - ZOOO			0,149,409	
72					

	A	В	С	D	Е	F	G	Н
	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
	TAX CALCULATIONS (TAXCALC) ("Wires-only" business - see Tab TAXREC)				Variance K-C	Variance Explanation		
5	0					Laplanation	Version 2009.1	
7	Utility Name: Hydro One Brampton Networks Inc. Reporting period: 2005							
9	Days in reporting period:	365	days				Column Brought	
	Total days in the calendar year:		days				From	
12		~	\$		\$		TAXREC \$	
13 14	I) CORPORATE INCOME TAXES							
15			47.500.000		40 700 555		04 000 040	
17	Regulatory Net Income REGINFO E53	1	17,560,388		13,700,555		31,260,943	
	BOOK TO TAX ADJUSTMENTS  Additions:							
20	Depreciation & Amortization Employee Benefit Plans - Accrued, Not Paid	2	9,600,202		3,710,316 150,000		13,310,518	
22	Tax reserves - beginning of year	3 4			0		150,000 0	
	Reserves from financial statements - end of year Regulatory Adjustments - increase in income	4 5			620,265 0		620,265 0	
	Other Additions (See Tab entitled "TAXREC")  "Material" Items from "TAXREC" worksheet	6			0		0	
27	Other Additions (not "Material") "TAXREC"	6 6			45,378		45,378	
28 29	"Material Items from "TAXREC 2" worksheet Other Additions (not "Material") "TAXREC 2"	6 6			0		0	
30	Items on which true-up does not apply "TAXREC 3"				7,658,110		7,658,110	
31 32	Deductions: Input positive numbers							
33	Capital Cost Allowance and CEC Employee Benefit Plans - Paid Amounts	7 8	7,215,016		6,401,619		13,616,635	
35	Items Capitalized for Regulatory Purposes	9	0	 	0		0	
37	Regulatory Adjustments - deduction for tax purposes in Item 5 Interest Expense Deemed/ Incurred	10 11	8,149,409		0 1,390,349		9,539,758	<u></u>
	Tax reserves - end of year Reserves from financial statements - beginning of year	4 4		 	0 603,942		0 603,942	 
40	Contributions to deferred income plans	3			000,942		0	
42	Contributions to pension plans Interest capitalized for accounting but deducted for tax	3 11			0		0	
	Other Deductions (See Tab entitled "TAXREC")  "Material" Items from "TAXREC" worksheet	12			0		0	
45	Other Deductions (not "Material") "TAXREC"	12		 	0		0	 
46 47	Material Items from "TAXREC 2" worksheet Other Deductions (not "Material") "TAXREC 2"	12 12			0 87,900		87,900	
48 49	C&DM 2005 Incremental OM&A expenses per C&DM Plan  Items on which true-up does not apply "TAXREC 3"		550,000		6,581,665		6,581,665	
50								
51 52	TAXABLE INCOME/ (LOSS)		11,246,165		10,819,149		22,615,314	
53	BLENDED INCOME TAX RATE	40	20.420/		0.00000/		20.420/	
55	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	36.12%		-0.0006%		36.12%	
56 57	REGULATORY INCOME TAX		4,062,115		4,106,407	Actual	8,168,522	
58	Miscellaneous Tax Credits					A street		
60	Miscellaneous Tax Credits	14			0	Actual	U	
61 62	Total Regulatory Income Tax		4,062,115		4,106,407	Actual	8,168,522	
63	II) OADITAL TAVEO							
65	II) CAPITAL TAXES							
	<b>Ontario</b> Base	15	211,672,968		65,108,701		276,781,669	 
68	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	225,000		-11,508		213,492 276,568,177	
70	Taxable Capital		211,447,968		65,097,193		, ,	
71 72	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
73 74	Ontario Capital Tax		634,344		195,361		829,705	
75	Federal Large Corporations Tax							
	Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	18 19	211,672,968 1,500,000		82,334,017 -1,500,000		294,006,985	
	Taxable Capital		210,172,968		80,834,017		294,006,985	
80	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.1750%		0.0000%		0.1750%	
	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		367,803		146,710		514,512	
	Less: Federal Surtax 1.12% x Taxable Income	21	125,957		127,334		253,292	] 
85	Net LCT		241,846		19,375		261,221	
86 87	III) INCLUSION IN RATES		 					<u> </u>
88	Income Tax Rate used for gross- up (exclude surtax)		36.12%					
90	-					• • •		<b></b>
92	Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	22 23	6,358,978 378,594			Actual 2005 Actual 2005	8,168,522 261,225	
	Ontario Capital Tax (no gross-up since it is deductible)	24	634,344			Actual 2005	829,705	
95	Takai Dill a fan Data A Planta		7 2				0.055	 
97	Total PILs for Rate Adjustment MUST AGREE WITH 2005  RAM DECISION	25	7,371,916			Actual 2005	9,259,452	
98 99								
100	IV) FUTURE TRUE-UPS							
	IV a) Calculation of the True-up Variance In Additions:				DR/(CR)			
103	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year	3 4			150,000			
105	Reserves from financial statements-end of year	4			620,265			
106 107	Regulatory Adjustments Other additions "Material" Items TAXREC	5 6			0			
108	Other additions "Material" Items TAXREC 2  In Deductions - positive numbers	6			0			T
110	Employee Benefit Plans - Paid Amounts	8		 	0			 
	Items Capitalized for Regulatory Purposes Regulatory Adjustments	9 10			0			  _
113	Interest Adjustment for tax purposes (See Below - cell E207)  Tax reserves claimed in current year	11 4			1,941,732 0			
115	Reserves from F/S beginning of year	4			603,942			
	Contributions to deferred income plans Contributions to pension plans	3 3	 	<u></u>	0			<u> </u>
118	Other deductions "Material" Items TAXREC Other deductions "Material" Item TAXREC 2	12 12			0			
120				<u>-</u>	Ü			 
121 122	Total TRUE-UPS before tax effect	26		=	-1,775,409			 
				•			_	_

	A	В	С	D	Е	F	G	Н
	PILs TAXES - EB-2010- PILs DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
	TAX CALCULATIONS (TAXCALC)		Estimate		Variance	Variance	Returns	
5	("Wires-only" business - see Tab TAXREC)				K-C	Explanation	Version 2009.1	
6	Utility Name: Hydro One Brampton Networks Inc.						version 2009.1	
7	Reporting period: 2005						Column	
9	Days in reporting period:		days				Brought	
10	Total days in the calendar year:	365	days				From TAXREC	
12			\$		\$		\$	
13 123	Income Tax Rate (including surtax) from 2005 Utility's tax return			x	36.12%			
124								
125	Income Tax Effect on True-up adjustments			=	-641,278			
127 128	Less: Miscellaneous Tax Credits	14			0			
129	Total Income Tax on True-ups				-641,278			
130	Income Tax Rate used for gross-up (exclude surtax)				35.00%			
132	-							
133	TRUE-UP VARIANCE ADJUSTMENT				(986,581)			
	IV b) Calculation of the Deferral Account Variance caused by							
135 136	changes in legislation							
	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial							
137 138	estimate column)			=_	11,246,165			
139	REVISED CORPORATE INCOME TAX RATE	<b> </b>		Х	36.12%			
140 141	REVISED REGULATORY INCOME TAX			=	4,062,115			
142								
144	Less: Revised Miscellaneous Tax Credits			- <u>-</u>	0			
145 146	Total Revised Regulatory Income Tax			=	4,062,115			
	Less: Regulatory Income Tax reported in the Initial Estimate Column							
147 148	(Cell C58)			-	4,062,115			
149	Regulatory Income Tax Variance			=	0			
150 151	Ontario Capital Tax							
152	Base			=	211,672,968			
	Less: Exemption from tab Tax Rates, Table 2, cell C39 Revised deemed taxable capital			<u>-</u>	225,000 211,447,968			
155								
156 157	Rate - Tab Tax Rates cell C54			<u> </u>	0.3000%			
	Revised Ontario Capital Tax			=	634,344			
	Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)			-	634,344			
160 161	Regulatory Ontario Capital Tax Variance			=	0			
162	Federal LCT							
	Base Less: Exemption from tab Tax Rates, Table 2, cell C40				211,672,968 1,500,000			
165	Revised Federal LCT			=	210,172,968			
166 167	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.1750%			
168								
	Gross Amount Less: Federal surtax			-	367,803 125,957			
171	Revised Net LCT			=	241,846			
172	Less: Federal LCT reported in the initial estimate column (Cell C82)			-	241,846			
174	Regulatory Federal LCT Variance			= -	0			
	Actual Income Tax Rate used for gross-up (exclude surtax)				35.00%			
177 178	Income Tax (grossed-up)			+	0			
179	LCT (grossed-up)			+	0			
180 181	Ontario Capital Tax			+	0			
182	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=_	0			
183 184	TRUE-UP VARIANCE (from cell l132)	 		+	(986,581)			
185					,			
	Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)	   <sub>-</sub>		=	(986,581)			
188 189								
190								
	V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt							
193				<u>-</u>				
	Total deemed interest (REGINFO) Interest phased-in (Cell C37)				8,149,409 8,149,409			
196								
197 198	Variance due to phase-in of debt component of MARR in rates according to the Board's decision				0			
199				[				
201	Other Interest Variances (i.e. Borrowing Levels <u>Above Deemed Debt per Rate Handbook)</u>							
202	Interest deducted on MoF filing (Cell G37+G42) Total deemed interest (REGINFO CELL D62)				10,091,141 8,149,409			
204					, ,			
205 206	Variance caused by excess debt				1,941,732			
207	Interest Adjustment for Tax Purposes (carry forward to Cell E113)				1,941,732			
208 209	Total Interest Variance				-1,941,732			
210		! ! #						
211 212		     	 				i 	
		_						

The Company		Λ	I R I		<u> Г</u>	l =	
7 PARE RETURN RECORDINATION (TANREC)	1	A A A A A A A A A A A A A A A A A A A	B	C M of F	D Non-wires	E Wires-only	F G
Text			LINE			•	
					Eliminations		
Section A. Libertification   Section   Secti		,	0			Return	
			U	Return		Version 2009 1	
		Section A: Identification:				VCI 31011 2003.1	
Reporting persons 2005							
Date   Transform Year's start date:		, ,					
10   Tassino Year's and date:							
Total Member of days in transaction years:   368   days							
Pease eriest in the Materiality Level :				365	days		
10   Principal Seal Act Community   10   10   10   10   10   10   10   1		italiasi oi aayo iii taxaaloii yoal.		000	dayo		
1.		Please enter the Materiality I evel :		238 132	< - enter materiality	, level	
17   17   17   17   17   17   17   17			Y/N	200,102	< criter materiality		
To cheer measure (please provide the basis of the amount)							
17   Description to the questionnair in the Background questionnair worksheet.)		·					
10							
Total   Tota				neet )			
20   Note Carry Forward Writes and Explanation of Tab PLASCALCY Column K		(1 loade beimpiete the questionnane in the Buokgi bana questionnan	O WOTKOT	1001.7			
		Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
28   Section 8. Financial statements data:		,					
20		Section B: Financial statements data:					
28   The actual consequence of the recome absencement anound the used.			s.				
20   Temple places change in descriptions accept for annotations, meets expanse and provision for months and provisions and annotations and provisions and annotations and provisions and annotations annotations annotations annotations annotations annotations annotations annotations an							
28   Please amer the non-vive operation's amount as a possive number, the program automatically treats all amounts	25		st expens	e and provision for	income tax		
27   Preserved the non-viving generator's amount as a possible number, the program automatically reasts all amounts				,			
23   Inches   Texas   Texas		Please enter the non-wire operation's amount as a positive number, the	program a	automatically treats	all amounts		
20   10   10   10   10   10   10   10	28						
1	29						
33 Other Income							
33 Other Income			+			U	
Miscellaneous income		Distribution Revenue	+				
Solid   Soli		Other Income	+	2,739,444		2,739,444	
Solid   Soli	34	Miscellaneous income	+			0	
38   Costs and Expenses:	35		+			0	
33   Costs and Expenses:		Revenue should be entered above this line					
282,796,916   282,796,916							
Administration		Costs and Expenses:					
1			-				
2			-	14,016,821		14,016,821	
43   Amortization   -   13,310,518   795,058			-			0	
Additional Capital Tax			-			0	
Age			-				
Recovery of Regulatory Assets			-	795,058		795,058	
148		· · · · · · · · · · · · · · · · · · ·	-			0	
188		Recovery of Regulatory Assets	-			0	
190			-			0	
Solid   Company   Solid   So			-			0	
State   Company   State   St		N					
Provision for payments in lieu of income taxes   - 8,594,713   8,594,713   13,126,472			-				
S3 Net Income (loss)			-				
The Net Income (loss) on the MoF column should equal to the net income (loss)			-				
54 per financial statements on Schedule 1 of the tax return.)	53	Net Income (loss)		13,126,472	0	13,126,472	
Section C: Reconciliation of accounting income to taxable income   Section C: Reconciliation of accounting income to taxable income   Section C: Reconciliation of accounting income to taxable income   Section C: Reconciliation of accounting income to taxable income   Section C: Reconciliation of accounting income to taxable income   Section C: Reconciliation of Income tax   Section C: Reconciliation C: Reconciliation Income tax   Section C: Reconciliation Income tax   Section C: Reconciliation Income tax   Section C: Reconciliation C: Reconcili	51		יו				
Section C: Reconciliation of accounting income to taxable income		por imanoiai statements on ochedule i or the tax return. )					
From T2 Schedule 1		Section C: Reconciliation of accounting income to tavable income					
Second   S							
Forwision for income tax							
Federal large corporation tax			+	8 594 713	0	8 594 713	
61         Depreciation & Amortization         +         13,310,518         0         13,310,518           62         Employee benefit plans-accrued, not paid         +         150,000         0         150,000           63         Tax reserves - beginning of year         +         0         0         0           64         Reserves from financial statements- end of year         +         620,265         0         620,265           65         Regulatory adjustments on which true-up may apply (see A66)         +         -         0         0           66         Items on which true-up does not apply "TAXREC 3"         7,658,110         0         7,658,110           67         Material addition items from TAXREC 2         +         0         0         0           68         Other addition items (not Material) from TAXREC 2         +         0         0         0           69         30,333,606         0         30,333,606         0         30,333,606         0           70         Subtotal         30,333,606         0         30,333,606         0         30,333,606           71         Other Additions: (Please explain the nature of the additions)         7         3 Recapture of CCA         +         13,682         31,682				0,00-4,7 10		0,004,710	
62         Employee benefit plans-accrued, not paid         +         150,000         0         150,000           63         Tax reserves - beginning of year         +         0         0         0           64         Reserves rom financial statements - end of year         +         620,265         0           65         Regulatory adjustments on which true-up may apply (see A66)         +         0         0           66         Items on which true-up does not apply "TAXREC 3"         7,658,110         0         7,658,110           67         Material addition items from TAXREC 2         +         0         0         0           68         Other addition items (not Material) from TAXREC 2         +         0         0         0           69         Subtotal         30,333,606         0         30,333,606         0         30,333,606           71         Subtotal         30,333,606         0         30,333,606         0         30,333,606           72         Other Additions: (Please explain the nature of the additions)         3         31,682         31,682           75         Capital items expensed - Computer equipment expensed for book         +         13,696         13,696           76         +         0         0				13.310.518	0	13.310.518	
63       Tax reserves - beginning of year       +       0       0       0         64       Reserves from financial statements- end of year       +       620,265       0       620,265         65       Regulatory adjustments on which true-up may apply (see A66)       +       0       0         66       Items on which true-up does not apply "TAXREC 3"       7,658,110       0       7,658,110         67       Material addition items from TAXREC 2       +       0       0       0         68       Other addition items (not Material) from TAXREC 2       +       0       0       0         69       Subtotal       30,333,606       0       30,333,606       0       30,333,606         71       Subtotal       30,333,606       0       30,333,606       0       30,333,606         72       Other Additions: (Please explain the nature of the additions)       7       0       0       0         73       Recapture of CCA       +       31,682       31,682       0         75       Capital items expensed - Computer equipment expensed for book       +       13,696       13,696         76       +       0       0       0       0         78       +       0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
64 Reserves from financial statements- end of year       +       620,265       0       620,265         65 Regulatory adjustments on which true-up may apply (see A66)       +       0       0         66 Items on which true-up does not apply "TAXREC 3"       7,658,110       0       7,658,110         67 Material addition items from TAXREC 2       +       0       0       0         68 Other addition items (not Material) from TAXREC 2       +       0       0       0         69       Subtotal       30,333,606       0       30,333,606       0       30,333,606         71       Subtotal       30,333,606       0       30,3				(		0	
Feet				620,265	0	620,265	
66         Items on which true-up does not apply "TAXREC 3"         7,658,110         0         7,658,110           67         Material addition items from TAXREC 2         +         0         0         0           68         Other addition items (not Material) from TAXREC 2         +         0         0         0           69         Subtotal         30,333,606         0         30,333,606         0         30,333,606           71         Subtotal         30,333,606         0         30,333,606         0         30,333,606         0         30,333,606         0         30,333,606         0         30,333,606         0         30,333,606         0         30,333,606         0         30,333,606         0         30,333,606         0         30,333,606         0         30,333,606         0         30,333,606         0         40,000         0         40,000		· · · · · · · · · · · · · · · · · · ·	+			0	
67 Material addition items from TAXREC 2       +       0       0       0         68 Other addition items (not Material) from TAXREC 2       +       0       0       0         69       -       0       0       30,333,606       0       30,333,606         70				7,658,110	0	7,658,110	
68 Other addition items (not Material) from TAXREC 2			+			0	
Subtotal   Subtotal   30,333,606   0 30,333,606     70				(	0	0	
Total Additions   Subtotal   Su	69						
71       72       Other Additions: (Please explain the nature of the additions)       4       0         73       Recapture of CCA       +       0         74       Non-deductible meals and entertainment expense       +       31,682         75       Capital items expensed - Computer equipment expensed for book       +       13,696         76       +       0       0         77       +       0       0         78       +       0       0         79       +       0       0         80       Total Other Additions       =       45,378       0       45,378         81       -       -       30,378,984       0       30,378,984         83       Total Additions       =       30,378,984       0       30,378,984	70	Subtotal		30,333,606	0	30,333,606	
73       Recapture of CCA       +       0         74       Non-deductible meals and entertainment expense       +       31,682         75       Capital items expensed - Computer equipment expensed for book       +       13,696         76       +       0         77       +       0         78       +       0         79       +       0         80       Total Other Additions       =       45,378         81       0       30,378,984         83       Total Additions       =       30,378,984	71						
73       Recapture of CCA       +       0         74       Non-deductible meals and entertainment expense       +       31,682         75       Capital items expensed - Computer equipment expensed for book       +       13,696         76       +       0         77       +       0         78       +       0         79       +       0         80       Total Other Additions       =       45,378         81       -       30,378,984         83       Total Additions       =       30,378,984	72	Other Additions: (Please explain the nature of the additions)					
75 Capital items expensed - Computer equipment expensed for book       +       13,696         76       +       0         77       +       0         78       +       0         79       +       0         80       Total Other Additions       =       45,378         81       -       0         82       Total Additions       =       30,378,984         83       -       30,378,984	73	Recapture of CCA	+			ŭ	
75 Capital items expensed - Computer equipment expensed for book       +       13,696         76       +       0         77       +       0         78       +       0         79       +       0         80       Total Other Additions       =       45,378         81       -       0         82       Total Additions       =       30,378,984         83       -       30,378,984	74	Non-deductible meals and entertainment expense	+	31,682	2	31,682	
77       +       0         78       +       0         79       +       0         80       Total Other Additions       =       45,378         81       -       -         82       Total Additions       =       30,378,984       0       30,378,984         83       -       -       30,378,984       0       30,378,984	75		+	13,696	<u> </u>	13,696	
78       +       0         79       +       0         80       Total Other Additions       =       45,378         81       0       45,378         82       Total Additions       =       30,378,984       0       30,378,984         83       0       30,378,984       0       30,378,984			+	(		0	
79       +       0         80       Total Other Additions       =       45,378         81       0       45,378         82       Total Additions       =       30,378,984       0       30,378,984         83       0       30,378,984       0       30,378,984			+			0	
80     Total Other Additions     =     45,378     0     45,378       81     Total Additions     =     30,378,984     0     30,378,984       83     30,378,984     0     30,378,984			+			Ŭ	
81       82     Total Additions     =     30,378,984     0     30,378,984       83			+			U	
82     Total Additions     =     30,378,984     0     30,378,984       83		Total Other Additions	=	45,378	0	45,378	
83		<del>-</del> 2 - 4 - 400					
		Total Additions	=	30,378,984	0	30,378,984	
64   Kecap Material Additions:		Description Addition					
	ŏ4	Necap iviaterial Additions:					

	A	В	С	D	Е	F G
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	1 9
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
85			0	0	0	
86			0	0	0	
87			0	0	0	
88			0	0	0	
89			0	0	0	
90			0	0	0	
91	T (100) 189		0	0	0	
	Total Other additions >materiality level		0	0	0	
	Other additions (less than materiality level) Total Other Additions		45,378 45,378	0	45,378 45,378	
95	Total Other Additions		45,378	U	45,378	
	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	_	11,157,837		11,157,837	
	Cumulative eligible capital deduction	_	2,458,798		2,458,798	
	Employee benefit plans-paid amounts	_	2,400,700		0	
	Items capitalized for regulatory purposes	_			0	
	Regulatory adjustments :	- 1			0	
102		-			0	
103		- 1			0	
	Tax reserves - end of year	-	0	0	0	
105	Reserves from financial statements- beginning of year		603,942	0	603,942	
106	Contributions to deferred income plans	-			0	
	Contributions to pension plans	-			0	
	Items on which true-up does not apply "TAXREC 3"		6,581,665	0	6,581,665	
109	Interest capitalized for accounting deducted for tax				0	
110	Material deduction items from TAXREC 2		0	0	0	
	Other deduction items (not Material) from TAXREC 2	-	87,900	0	87,900	
112						
113		=	20,890,142	0	20,890,142	
	Other deductions (Please explain the nature of the deductions)					
	Charitable donations - tax basis	-			0	
	Gain on disposal of assets	-			0	
117		-			0	
118					0	
119	T. 104 D. 1 4	-			0	
120	Total Other Deductions	=	0	0	0	
121 122	Total Deductions	_	20,890,142	0	20,890,142	
123	Total Deductions	=	20,090,142	U	20,090,142	
	Recap Material Deductions:					
125	Naterial Deductions.		0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
130	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		0	0	0	
	Total Other Deductions		0	0	0	
133						
134	TAXABLE INCOME	=	22,615,314	0	22,615,314	
135	DEDUCT:					
136		-	0		0	
137	Net capital loss applied positive number	-			0	
138	Charitable donations		360		360	
	NET TAXABLE INCOME	=	22,614,954	0	22,614,954	
140	EDOM ACTUAL TAY DETURNS					
	FROM ACTUAL TAX RETURNS  Not Fodoral Jacoma Tax (Must agree with tax return)		5 000 400	0	5 000 400	
	Net Federal Income Tax (Must agree with tax return)	+	5,002,428 3,166,094	0	5,002,428	
143	Net Ontario Income Tax (Must agree with tax return) Subtotal	+ =	3,166,094 8,168,522	0	3,166,094 8,168,522	
	Less: Miscellaneous tax credits (Must agree with tax returns)	=	0,108,522	U	0,100,322	
	Total Income Tax	=	8,168,522	0	8,168,522	
147	Total IIIOOIIIO Tux	_	0,100,022	U	0,100,022	
	FROM ACTUAL TAX RETURNS					
_	Net Federal Income Tax Rate (Must agree with tax return)		22.12%		22.12%	Divide federal income tax by the taxable i
	Net Ontario Income Tax Rate (Must agree with tax return)		14.00%		14.00%	Divide Ontario income tax by the taxable
151	Blended Income Tax Rate		36.12%		36.12%	and the second text by the text dolor
152		1	75270		75	
153	Section F: Income and Capital Taxes					
154						
155	RECAP					
	Total Income Taxes	+	8,168,522	0	8,168,522	
	Ontario Capital Tax	+	829,705		829,705	
	Federal Large Corporations Tax	+	261,225		261,225	
159						
160	Total income and capital taxes	=	9,259,452	0	9,259,452	
161						

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	-
2	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
7	Utility Name: Hydro One Brampton Networks Inc.					
8	Reporting period: 2005					
9						
10	TAX RESERVES					
11						
	Beginning of Year:					
13					0	
	Reserve for doubtful accounts ss. 20(1)(l)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
_	Other - Please describe				0	
	Other - Please describe				0	
20					0	
21	Total (complement to the TAVDEC and the st				0	
22	Total (carry forward to the TAXREC worksheet)		0	0	U	
23	End of Year:					
25	End of Year:				0	
	Reserve for doubtful accounts ss. 20(1)(I)		0		0	
	Reserve for goods & services ss.20(1)(m)		U		0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe  Other - Please describe				0	
32	Citici i icase describe				0	
33					0	
	Insert line above this line				Ŭ	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36	10tal (call) formala to the 17 bit 20 Wellenberg		J			
37						
	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41	<u> </u>				0	
	Legal claim provision		268,942		268,942	
	Environmental				0	
44	Allowance for doubtful accounts		335,000		335,000	
45	Inventory obsolescence				0	
	Property taxes				0	'
	Other - Please describe				0	
	Other - Please describe				0	
49					0	
	Total (carry forward to the TAXREC worksheet)		603,942	0	603,942	
51						
	End of Year:					
53					0	
	Legal claim provision		249,401		249,401	
	Environmental		070.00		0	
	Allowance for doubtful accounts		370,864		370,864	
	Inventory obsolescence				0	
	Property taxes				0	
	Other - Please describe				0	
	Other - Please describe				0	
61	Leaved Provide and C. P.				0	
	Insert line above this line		000 00=		000 005	
	Total (carry forward to the TAXREC worksheet)		620,265	0	620,265	
64						

Pils TAXES - EB-2010-   UINE		A	В	С	D	Е	F
Tax   Corporate   Tax   Return   Tax   Return   Tax   Return   R	1						
	2	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
Both State Share   Section   Secti	3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations		
SarePare Carly terms should be shown on TAXREC 3   Shareholder-only terms should be shown on TAXREC 3   Utility Name: Hydro One Brampton Networks Inc. 3   Regording period: 2005   Sec. 38.152   Section City Reconciliation of accounting income to taxable income   Sec. 38.152   Section City Reconciliation of accounting income to taxable income   Sec. 38.152   Section City Reconciliation of accounting income to taxable income   Sec. 38.152   Section City Reconciliation of accounting income to taxable income   Sec. 38.152   Section City Reconciliation of accounting income to taxable income   Sec. 38.152   Section City Reconciliation of accounting income to taxable income   Sec. 38.152   Section City Reconciliation of accounting income to taxable income   Sec. 38.152   Section City Reconciliation of accounting income to taxable income   Sec. 38.152   Sec. 38.15						Return	
7   Striction	5			Return			
	6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
9 Reporting period: 2005   305   11 Materality Level: 238,132   12   13   14   15   15   15   15   15   15   15	7	,					
9 Reporting period: 2005   305   11 Materality Level: 238,132   12   13   14   15   15   15   15   15   15   15	8	Utility Name: Hydro One Brampton Networks Inc.					
10 Number of days in totation year:   385   238,132							
11 Materiality Level:   238,132				365			
13				238,132			
14		•					
14	13						
15   Section C: Reconciliation of accounting income to taxable income							
16 Add:		Section C: Reconciliation of accounting income to taxable income					
17   18   Gain on sale of eligible capital property	16	Add:					
18   Gain on sale of eligible capital property   +   0   0			+			0	
19   Loss on disposal of assets		Gain on sale of eligible capital property					
20   Charitable donations (Only if it benefits ratepayers)						_	
21 Taxable capital gains							
22   3   Scentific research expenditures deducted							
23   Scientific research expenditures deducted   +		Taxable capital game					
24   Der financial statements		Scientific research expenditures deducted					
25   Capitalized interest							
26   Soft costs on construction and renovation of buildings							
27 Capital items expensed							
28   Debt issue expense							
129   Financing fees deducted in books   +   0 0							
30   Cain on settlement of debt						_	
131   Interest paid on income debentures							
Secapture of SR&ED expenditures						-	
33   Share issue expense							
34 Write down of capital property   +							
35 Amounts received in respect of qualifying environment trust							
1.56   Provision for bad debts   +     0   0   0   0   0   0   0   0	34	Amounts received in record of gualitating environment trust				_	
37							
38		Provision for bad debts					
39							
40   Other Additions: (please explain in detail the nature of the item)							
41         +         0           42         +         0           43         +         0           44         +         0           45         +         0           46         Total Additions         =         0         0         0           47         -         -         0         0         0         0           48         Recap of Material Additions:         -         0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
42       +       0         43       +       0         44       +       0         45       +       0         46       Total Additions       =         47       -       -         48       Recap of Material Additions:       -         49       0       0       0         50       0       0       0         51       0       0       0       0         52       0       0       0       0         52       0       0       0       0       0         54       0       0       0       0       0       0         54       0		Other Additions: (please explain in detail the nature of the Item)				, and the second	
43						· ·	
44       +       0         45       +       0         46       Total Additions       =       0       0       0         47       -       0       0       0       0         48       0       0       0       0       0       0         50       0						, and the second	
45							
46         Total Additions         =         0         0         0           48         Recap of Material Additions:         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td>						0	
48   Recap of Material Additions:		<b>—</b>					
48         Recap of Material Additions:           49         0         0         0           50         0         0         0         0           51         0         0         0         0         0           52         0		l otal Additions	=	0	0	0	
49       0       0       0         50       0       0       0         51       0       0       0         52       0       0       0         53       0       0       0         54       0       0       0         55       0       0       0         56       0       0       0         57       0       0       0         58       0       0       0         59       0       0       0         60       0       0       0         61       0       0       0         62       0       0       0         63       0       0       0         64       0       0       0         65       0       0       0         66       0       0       0         67       0       0       0         68       0       0       0         69       0       0       0         70       0       0       0         72       0       0       0							
50         0         0         0           51         0         0         0           52         0         0         0           53         0         0         0           54         0         0         0           55         0         0         0           56         0         0         0           57         0         0         0           58         0         0         0           59         0         0         0           60         0         0         0           61         0         0         0           62         0         0         0           63         0         0         0           64         0         0         0           65         0         0         0           66         0         0         0           67         0         0         0           68         0         0         0           69         0         0         0           70         0         0         0           0		Recap of Material Additions:					
51       0       0       0         52       0       0       0         53       0       0       0         54       0       0       0         55       0       0       0         56       0       0       0         57       0       0       0         58       0       0       0         59       0       0       0         60       0       0       0         61       0       0       0         62       0       0       0         63       0       0       0         64       0       0       0         65       0       0       0         66       0       0       0         67       0       0       0         68       0       0       0         69       0       0       0         70       0       0       0         72       0       0       0							
52       0       0       0         53       0       0       0         54       0       0       0         55       0       0       0         56       0       0       0         57       0       0       0         58       0       0       0         59       0       0       0         60       0       0       0         61       0       0       0         62       0       0       0         63       0       0       0         64       0       0       0         65       0       0       0         66       0       0       0         67       0       0       0         68       0       0       0         69       0       0       0         70       0       0       0         71       0       0       0         72       0       0       0							
53       0       0       0         54       0       0       0         55       0       0       0         56       0       0       0         57       0       0       0         58       0       0       0         59       0       0       0         60       0       0       0         61       0       0       0         62       0       0       0         63       0       0       0         64       0       0       0         65       0       0       0         66       0       0       0         67       0       0       0         68       0       0       0         69       0       0       0         70       0       0       0         71       0       0       0         72       0       0       0						, and the second	
54       0       0       0         55       0       0       0       0         56       0       0       0       0         57       0       0       0       0         58       0       0       0       0         59       0       0       0       0         60       0       0       0       0         61       0       0       0       0         62       0       0       0       0         63       0       0       0       0         65       0       0       0       0         66       0       0       0       0         67       0       0       0       0         68       0       0       0       0         69       0       0       0       0         70       0       0       0       0         71       0       0       0       0         72       0       0       0       0       0						, and the same of	
55         0         0         0         0           56         0         0         0         0           57         0         0         0         0           58         0         0         0         0           59         0         0         0         0           60         0         0         0         0           61         0         0         0         0           62         0         0         0         0           63         0         0         0         0           64         0         0         0         0           65         0         0         0         0           66         0         0         0         0           67         0         0         0         0           68         0         0         0         0           69         0         0         0         0           70         0         0         0         0           71         0         0         0         0           72         0         0         0							
56       0       0       0         57       0       0       0         58       0       0       0         59       0       0       0         60       0       0       0         61       0       0       0         62       0       0       0         63       0       0       0         64       0       0       0         65       0       0       0         66       0       0       0         67       0       0       0         68       0       0       0         69       0       0       0         70       0       0       0         71       0       0       0         72       0       0       0						, and the second	
57       0       0       0         58       0       0       0         59       0       0       0         60       0       0       0         61       0       0       0         62       0       0       0         63       0       0       0         64       0       0       0         65       0       0       0         66       0       0       0         67       0       0       0         68       0       0       0         69       0       0       0         70       0       0       0         71       0       0       0         72       0       0       0				_			
58       0       0       0         59       0       0       0         60       0       0       0       0         61       0       0       0       0         62       0       0       0       0         63       0       0       0       0         64       0       0       0       0         65       0       0       0       0         66       0       0       0       0         67       0       0       0       0         69       0       0       0       0         70       0       0       0       0         71       0       0       0       0         72       0       0       0       0						-	
59       0       0       0         60       0       0       0         61       0       0       0         62       0       0       0         63       0       0       0         64       0       0       0         65       0       0       0         66       0       0       0         67       0       0       0         68       0       0       0         69       0       0       0         70       0       0       0         71       0       0       0         72       0       0       0				-		_	
60       0       0       0         61       0       0       0         62       0       0       0         63       0       0       0         64       0       0       0         65       0       0       0         66       0       0       0         67       0       0       0         68       0       0       0         69       0       0       0         70       0       0       0         71       0       0       0         72       0       0       0							
61       0       0       0         62       0       0       0         63       0       0       0         64       0       0       0         65       0       0       0         66       0       0       0         67       0       0       0         68       0       0       0         69       0       0       0         70       0       0       0         71       0       0       0         72       0       0       0							
62       0       0       0         63       0       0       0         64       0       0       0         65       0       0       0         66       0       0       0         67       0       0       0         68       0       0       0         69       0       0       0         70       0       0       0         71       0       0       0         72       0       0       0						, and the second	
63       0       0       0         64       0       0       0         65       0       0       0         66       0       0       0         67       0       0       0         68       0       0       0         69       0       0       0         70       0       0       0         71       0       0       0         72       0       0       0							
64       0       0       0         65       0       0       0         66       0       0       0         67       0       0       0         68       0       0       0         69       0       0       0         70       0       0       0         71       0       0       0         72       0       0       0							
65       0       0       0         66       0       0       0         67       0       0       0         68       0       0       0         69       0       0       0         70       0       0       0         71       0       0       0         72       0       0       0							
66       0       0       0         67       0       0       0         68       0       0       0         69       0       0       0         70       0       0       0         71       0       0       0         72       0       0       0							
67     0     0     0       68     0     0     0       69     0     0     0       70     0     0     0       71     0     0     0       72     0     0     0							
68     0     0     0       69     0     0     0       70     0     0     0       71     0     0     0       72     0     0     0						ŭ	
69     0     0     0       70     0     0     0       71     0     0     0       72     0     0     0							
70     0     0     0       71     0     0     0       72     0     0     0							
71     0     0     0       72     0     0     0							
71       0       0       0         72       0       0       0         73       0       0       0         74       0       0       0	70			0	0	0	
72 0 0 0 0 73 0 0 0	71			0			
73 0 0 0	72					0	
	73					0	
[ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [	74			0	0	0	

	A	В	С	D	Е	F
1						
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
-	RATEPAYERS ONLY		Return		Manalan 0000 4	
<u>6</u> 7	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
	Hellite Names Heales One Descriptor Nationalis Inc.					
	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2005		365			
	Number of days in taxation year:  Materiality Level:		238,132			
12	Materiality Level.		230,132			
13						
75			0	0	0	
76			0	0	0	
	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
	Total Additions		0	0	0	
80	1 Oldi / Idditions		U	U	U	
	Deduct:					
	Gain on disposal of assets per f/s	_			0	
83	Dividends not taxable under section 83	_			0	
	Terminal loss from Schedule 8	_			0	
	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	_			0	
	Bad debts	_			0	
	Book income of joint venture or partnership	-			0	
89	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
92		-				
93		-			0	
94		-			0	
	Other deductions: (Please explain in detail the nature of the item)	-			0	
	Non-taxable load transfers	-	0		0	
	OPEB costs capitalized included in Schedule 13	-	87,900		87,900	
98		-			0	
99	Total Deductions	=	87,900	0	87,900	
100						
	Recap of Material Deductions:					
102			0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106 107			0	0	0	
107			0	0	0	
108			0	0	0	
110			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		87,900	0	87,900	
	Total Deductions		87,900	0	87,900	
122			2.,000		2.,000	
		1				

—	A	В	С	D	E F
1	A	Ь	C	D	<u> </u>
	PILs TAXES - EB-2010-				
_	TAX RETURN RECONCILIATION (TAXREC 3)				
	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only
			Corporate	Eliminations	Tax
	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		•	Liiminations	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return
7		0	Return		
	Utility Name: Hydro One Brampton Networks Inc.				Version 2009.1
9 10					
	Demonstrate married, 2005				
	Reporting period: 2005 Number of days in taxation year:		365		
13	Number of days in taxation year:		303		
14					
15					
_	Section C: Reconciliation of accounting income to taxable income				
	Add:				
18	лим.				
_	Recapture of capital cost allowance	+			0
	CCA adjustments	+			0
	CEC adjustments	+			0
	Gain on sale of non-utility eligible capital property	+			0
	Gain on sale of utility eligible capital property	+			0
	Loss from joint ventures or partnerships	+	-1,509		-1,509
	Deemed dividend income	+	.,000		0
	Loss in equity of subsidiaries and affiliates	+			0
	Loss on disposal of utility assets	+			0
	Loss on disposal of non-utility assets	+			0
	Depreciation in inventory -end of year	+			0
	Depreciation and amortization adjustments	+			0
31	Dividends credited to investment account	+			0
32	Non-deductible meals	+			0
33	Non-deductible club dues	+			0
34	Non-deductible automobile costs	+			0
35	Donations - amount per books		360		360
36	Interest and penalties on unpaid taxes				0
	Management bonuses unpaid after 180 days of year end				0
	Ontario capital tax adjustments		795,058		795,058
39		+			0
	Changes in Regulatory Asset balances	+			0
	Imputed interest expense on Regulatory Assets	+			0
42		+			0
	Other Additions: (please explain in detail the nature of the item)	+			0
	Amortization of debt discount	+	25,920		25,920
_	Bill 4 deferred revenue		6,601,566		222 7.17
	Depreciation expensed via OM&A	+	236,715		236,715
	Total Additions on which true-up does not apply	=	7,658,110	0	1,056,544
48	Daduct				
_	Deduct:				
50 51	CCA adjustments				0
	CEC adjustments				0
	Depreciation and amortization adjustments				0
	Gain on disposal of assets per financial statements				0
	Financing fee amorization - considered to be interest expense for PILs	_			0
	Imputed interest income on Regulatory Assets				0
	Donations - amount deductible for tax purposes	-			0
	Income from joint ventures or partnerships	-			0
59	,	- 1			0
_	Ontario capital tax adjustments to current or prior year	- 1	829,705		829,705
61	, , , , , , , , , , , , , , , , , , ,	-	-,3		0
	Changes in Regulatory Asset balances	-			0
63	_ <b>_ /</b>	-			0
64		-			0
65					0
66		-			0
67		-			0
	Other deductions: (Please explain in detail the nature of the item)	-			0
	Prospectus & underwriting fees		154,606		154,606
	RSVA	-	1,183,521		1,183,521
71	Bill 4 deferred revenue		2,881,192		
	Deferred cost deductible (market ready)	-	1,490,262		1,490,262
72					42,379
72 73	Removal costs for West Drive	-	42,379		
72 73 74		- =	42,379 6,581,665	0	3,700,473
72 73	Removal costs for West Drive			0	

Corpora Exempt Utility N Exempt Corpora Exempt Utility N Exempt E	05 Tax Rate	ampton Net		D	<u> </u>	F ersion 2009									
Corpora Exempt Utility N Reporti Rates U Income RAM 20 Income Proxy 1 Federal and Or Blend	ate Tax Rates ions, Deductions, o lame: Hydro One Br ng period: 2005  Sed in 2005 RAM Pl Range 05  Tax Rate	ampton Net			V	ersion 2009									
Reportion Report	lame: Hydro One Br ng period: 2005 sed in 2005 RAM PI Range 05 Tax Rate	ampton Net													
Reporti Rates L Rates	ng period: 2005  Sed in 2005 RAM Pl Range 05  Tax Rate		works inc.												
8 Rates L 9 Income 10 RAM 20 11 Income 13 Proxy 1 14 Federal 15 and On 16 Blend 17	sed in 2005 RAM PI Range 05 Tax Rate	Ls Applicat													
Rates L Income RAM 20 Income R	Range 05 Tax Rate	Ls Applicat													
9 Income 10 RAM 20 11   12 Income 13 Proxy 1 14 Federal 15 and Or 16 Blend 17	Range 05 Tax Rate	LS Applicat				Table 1									
0   RAM 20   1   1   1   1   1   1   1   1   1	05 Tax Rate		0 0		400,001										
12 Income 13 Proxy 1 14 Federal 15 and Or 16 Blend 17			to		to	>1,128,000									
Proxy 1 4 Federal 5 and Or 6 Blend 7 8 Capital		Year	400,000		1,128,000										
Federal And Or Blend Capital	ax rear	2005													
5   <b>and Or</b>   6   <b>Blend</b>   7     8   <b>Capital</b>	(Includes surtax)	2003	13.12%		17.75%	22.12%									
17 18 <b>Capital</b>	tario blended		5.50%		9.75%	14.00%									
8 Capital	ed rate		18.62%		27.50%	36.12%									
	Tax Bata		0.300%												
9 LCT rat			0.300%												
20 Surtax			1.12%												
	Capital Tax	MAX	225,000												
21 Exempt		\$7.5MM													
Federal Corpora	Large ations Tax	MAX	1,500,000												
22 Exempt		\$50MM	.,000,000												
	nption amounts	must agre	e with the	Board-app	roved 200	5 RAM									
PILs fi	ling														
24															
25				_		Table 2									
	ed Income Tax Rate	s for 2005 a		•											
27 Income 28 Expecte			0 to	250,001 to	400,001 to	>1,128,000									
29	- Tuito	Year	250,000	400,000	1,128,000	7 1,120,000									
	Tax Rate														
Current		2005	12 120/	22 420/	22 120/	22 120/									
32 <b>Federa</b> 33 <b>Ontario</b>	(Includes surtax)	2005 2005	13.12% 5.50%	22.12% 5.50%	22.12% 9.75%	22.12% 14.00%									
	ed rate	2005	18.62%	27.62%	31.87%	36.12%									
35															
	Tax Rate	2005	0.300%												
B7 LCT rat B8 Surtax	<u>e</u>	2005 2005	0.200% 1.12%												
	Capital Tax	MAX													
39 Exempt	ion *** 2005	\$7.5MM	225,000												
Federal	_	MAX	4 500 000												
	ations Tax ion  *** <mark>2005</mark>	\$50MM	1,500,000												
=21011161	cation of exemp	tions mus	t comply w	vith the Bo	ard's instr	uctions									
	ing regulated ac														
13						Table 3									
	formation from Util	ity's Actual													
15 Income 16	Range		0 to	250,001	400,001 to	-1 120 000									
17		Year	to 250,000	to 400,000	1,128,000	>1,128,000									
18 Income	Tax Rate		,	7	, -,										
19 Curren		2005	12 1221		22 1221										
Federal Ontario	(Includes surtax)		13.12%	22.12% 5.50%	22.12% 14.00%	22.12% 14.00%									
	ed rate		5.50% 18.62%	27.62%	36.12%	36.12%									
53			10.02/0	21.02/0	33.12/0	30.12/0									
54 Capital	Tax Rate		0.300%												
55 LCT rat	e		0.175%												
66 Surtax	Capital Tay	MAX	1.12%												
Ontario 57 Exempt	Capital Tax	WAX \$7.5MM	213,492												
Federal															
Corpora	ations Tax	MAX \$50MM	0												
Exempt															
0 -	do copios of the	actual to		acation cal	culations	ID VOLL									
	de copies of the					iii youi									
	ssion: Ontario C					iii youi									

	A	В	С	D	Е	F	G	Н		J	K	L	М	N	0
1	PILs TAXES - EB-2010-														
2	<b>Analysis of PILs Tax Account</b>	1562:													
3	Utility Name: Hydro One Bram	pton	Networks Inc.												Version 2009.1
4	Reporting period: 2005				Sign Convention	on: +	for increase;	· for	decrease						0
5															
6															
7															
8	Year start:		8/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006		
9	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0				0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount														0
	True-up Variance	+/-	<del>-</del>										_		
14	Adjustment Q4, 2001 (2)						0								0
	True-up Variance	+/-													
15	Adjustment (3)				0								-986,581		-986,581
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)										0				0
	Deferral Account Variance	+/-													
17	Adjustment (5)				0								0		0
	Adjustments to reported	+/-	<u>-</u>										_		
18	prior years' variances (6)														0
19	Carrying charges (7)	+/-													0
	PILs billed to (collected	-													
	from) customers (8)		0												0
21															
22	Ending balance: # 1562		0		0		0		0		0		-986,581		-986,581
23	1			•		•		•				•			

#### Uncollected PILs

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**NOTE:** The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers.

For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.

#### 31 Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER:

- (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.
  - Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002.
  - If the Board gave more than one decision in the year, calculate a weighted average proxy.
  - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13. (iii) Column G - In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
- (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
- (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
- 40 (vi) Column M - The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006. 41
- (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be 43 44 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- 45 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. 46 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be 49 50 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- 56 (7) Carrying charges are calculated on a simple interest basis.
- 58 (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate 59 components for Q4, 2001 and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 60 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. 61 62 The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
  - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
    - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
  - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
- (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590. 76

PILS 1562 Account Carrying Charge Calculation Including Interest Clawback

		PILS True Up	PILS	PILS Billed To			Principal					Cumulative		
Date	Beginning Balance	Amount	Entitlement/Proxy	Customers	LCT Elimination		Addition	<b>Cumulative Principal</b>	Interest Rate	Ca	arrying Charges Ca		Acco	ount Balance
31-Aug-01			747,122.81	-		Ś	747,122.81		0.583%	\$	- Ś			
30-Sep-01	747,122.81		747,122.81	-		\$	747,122.81		0.583%	\$	4,358.22 \$	4,358.22	\$	1,498,603.83
31-Oct-01	1,494,245.62		747,122.81	-		\$	747,122.81		0.583%	\$	8,716.43 \$	·		2,254,443.07
30-Nov-01	2,241,368.42		747,122.81	-		Ś	747,122.81		0.583%	\$	13,074.65 \$			3,014,640.53
31-Dec-01	2,988,491.23		747,122.81	-		\$	747,122.81		0.583%	\$	17,432.87 \$	·	-	3,779,196.20
31-Jan-02	3,735,614.04		628,064.61	-		Ś	628,064.61		0.583%	\$	21,791.08 \$	· · · · · · · · · · · · · · · · · · ·	-	4,429,051.89
28-Feb-02	4,363,678.65		628,064.61	-		\$	628,064.61		0.583%	\$	25,454.79 \$			5,082,571.30
31-Mar-02	4,991,743.26		628,064.61	(650,804.86)		\$	(22,740.26)		0.583%	\$	29,118.50 \$	•		5,088,949.54
30-Apr-02	4,969,003.00		628,064.61	(836,873.19)		\$	(208,808.58)		0.583%	\$	28,985.85 \$	•	-	4,909,126.81
31-May-02	4,760,194.42		628,064.61	(850,246.30)		\$	(222,181.69)		0.583%	\$	27,767.80 \$		-	4,714,712.92
30-Jun-02	4,538,012.73		628,064.61	(871,818.28)		\$	(243,753.67)		0.583%	\$	26,471.74 \$		-	4,497,431.00
31-Jul-02	4,294,259.06	32,171.71	628,064.61	(905,011.87)		\$	(244,775.55)		0.583%	\$	25,049.84 \$	· · · · · · · · · · · · · · · · · · ·	-	4,277,705.29
31-Aug-02	4,049,483.52	,	628,064.61	(926,319.33)		\$	(298,254.72)		0.583%	\$	23,621.99 \$		-	4,003,072.56
30-Sep-02	3,751,228.80		628,064.61	(932,206.56)		\$	(304,141.95)		0.583%	\$	21,882.17 \$			3,720,812.78
31-Oct-02	3,447,086.84		628,064.61	(916,087.31)		\$	(288,022.70)		0.583%	\$	20,108.01 \$			3,452,898.08
30-Nov-02	3,159,064.14		628,064.61	(895,821.91)		\$	(267,757.30)		0.583%	\$	18,427.87 \$	·		3,203,568.65
31-Dec-02	2,891,306.83		628,064.61	(895,739.43)		\$	(267,674.82)		0.583%	\$	16,865.96 \$	· · · · · · · · · · · · · · · · · · ·	-	2,952,759.79
31-Jan-03	2,623,632.02		939,365.78	(985,403.00)		\$	(46,037.22)		0.583%	\$	15,304.52 \$	·		2,922,027.08
28-Feb-03	2,577,594.79		939,365.78	(926,823.84)		\$	12,541.94		0.583%	\$	15,035.97 \$	·	-	2,949,604.99
31-Mar-03	2,590,136.73		939,365.78	(910,997.60)		\$	28,368.18		0.583%	\$	15,109.13 \$			2,993,082.31
30-Apr-03	2,618,504.92		939,365.78	(873,738.38)		\$	65,627.40		0.583%	\$	15,274.61 \$			3,073,984.31
31-May-03	2,684,132.31		939,365.78	(855,869.10)		\$	83,496.68		0.583%	\$	15,657.44 \$	405,509.44	\$	3,173,138.44
30-Jun-03	2,767,628.99		939,365.78	(864,163.24)		\$	75,202.54		0.583%	\$	16,144.50 \$	421,653.94		3,264,485.48
31-Jul-03	2,842,831.53	(829,885.00)		(971,743.49)		\$	(862,262.71)		0.583%	\$	16,583.18 \$			2,418,805.95
31-Aug-03	1,980,568.83		939,365.78	(978,020.95)		\$	(38,655.17)	\$ 1,941,913.65	0.583%	\$	11,553.32 \$	449,790.45	\$	2,391,704.10
30-Sep-03	1,941,913.65		939,365.78	(925,078.06)		\$	14,287.72	\$ 1,956,201.38	0.583%	\$	11,327.83 \$		\$	2,417,319.65
31-Oct-03	1,956,201.38		939,365.78	(876,686.21)		\$	62,679.57		0.583%	\$	11,411.17 \$	472,529.45	\$	2,491,410.39
30-Nov-03	2,018,880.94		939,365.78	(885,212.38)		\$	54,153.40	\$ 2,073,034.34	0.583%	\$	11,776.81 \$	484,306.26	\$	2,557,340.60
31-Dec-03	2,073,034.34		939,365.78	(966,255.11)		\$	(26,889.33)	\$ 2,046,145.01	0.583%	\$	12,092.70 \$	496,398.96	\$	2,542,543.97
31-Jan-04	2,046,145.01		705,889.90	(1,007,602.01)		\$	(301,712.11)		0.583%	\$	11,935.85 \$			2,252,767.70
29-Feb-04	1,744,432.90		705,889.90	(968,866.99)		\$	(262,977.09)	\$ 1,481,455.82	0.583%	\$	10,175.86 \$	518,510.66	\$	1,999,966.48
31-Mar-04	1,481,455.82		705,889.90	(904,545.74)		\$	(198,655.84)	\$ 1,282,799.98	0.583%	\$	8,641.83 \$	527,152.49	\$	1,809,952.47
30-Apr-04	1,282,799.98		705,889.90	(615,479.26)		\$	90,410.64	\$ 1,373,210.62	0.583%	\$	7,483.00 \$	534,635.49		1,907,846.10
31-May-04	1,373,210.62		705,889.90	(607,753.39)		\$	98,136.51		0.583%	\$	8,010.40 \$			2,013,993.01
30-Jun-04	1,471,347.13		705,889.90	(595,084.54)		\$	110,805.36		0.583%	\$	8,582.86 \$			2,133,381.23
31-Jul-04	1,582,152.49	(1,476,017.00)		(687,350.91)		\$	(1,457,478.01)		0.583%	\$	9,229.22 \$			685,132.44
31-Aug-04	124,674.48		705,889.90	(700,956.15)		\$	4,933.75	\$ 129,608.23	0.583%	\$	727.27 \$			690,793.46
30-Sep-04	129,608.23		705,889.90	(675,171.61)		\$	30,718.29		0.583%	\$	756.05 \$			722,267.79
31-Oct-04	160,326.52		705,889.90	(616,584.30)		\$	89,305.60		0.583%	\$	935.24 \$			812,508.63
30-Nov-04	249,632.12		705,889.90	(591,782.74)		\$	114,107.16		0.583%	\$	1,456.19 \$			928,071.98
31-Dec-04	363,739.27		705,889.90	(680,107.43)		\$	25,782.48	\$ 389,521.75	0.583%	\$	2,121.81 \$	566,454.52	\$	955,976.26

PILS 1562 Account Carrying Charge Calculation Including Interest Clawback

		PILS True Up	PILS	PILS Billed To		Princ	cinal					Cumulative		
Date	Beginning Balance	Amount	Entitlement/Proxy	Customers	LCT Elimination	Addi		Cumulative Principal	Interest Rate	Carry	ing Charges	Carrying Charges	s Ac	count Balance
31-Jan-05	389,521.75		617,760.92	(770,822.99)		\$ (15)	3,062.07)	\$ 236,459.68	0.583%	\$	2,272.21			805,186.40
28-Feb-05	236,459.68		617,760.92	(697,395.23)		\$ (7	9,634.31)	\$ 156,825.36	0.583%	\$	1,379.35	\$ 570,106.07	\$	726,931.44
31-Mar-05	156,825.36		617,760.92	(661,790.63)		\$ (4	4,029.71)	\$ 112,795.65	0.583%	\$	914.81	\$ 571,020.89	\$	683,816.54
30-Apr-05	112,795.65		617,760.92	(653,597.70)		\$ (3	5,836.79)	\$ 76,958.87	0.583%	\$	657.97	\$ 571,678.86	\$	648,637.73
31-May-05	76,958.87		617,760.92	(595,904.20)		\$ 2	1,856.72	\$ 98,815.59	0.583%	\$	448.93	\$ 572,127.79	\$	670,943.38
30-Jun-05	98,815.59		617,760.92	(678,812.35)		\$ (6	51,051.44)	\$ 37,764.15	0.583%	\$	576.42	\$ 572,704.21	\$	610,468.36
31-Jul-05	37,764.15	(1,431,268.00)	617,760.92	(896,821.01)		\$ (1,71	.0,328.09)	\$ (1,672,563.95)	0.583%	\$	220.29	\$ 572,924.50	\$	(1,099,639.44)
31-Aug-05	(1,672,563.95)		617,760.92	(816,667.18)		\$ (19	8,906.27)	\$ (1,871,470.21)	0.583%	\$	(9,756.62)	\$ 563,167.88	\$	(1,308,302.33)
30-Sep-05	(1,871,470.21)		617,760.92	(739,213.43)		\$ (12	1,452.51)	\$ (1,992,922.73)	0.583%	\$	(10,916.91)	\$ 552,250.97	\$	(1,440,671.75)
31-Oct-05	(1,992,922.73)		617,760.92	(641,762.71)		\$ (2	4,001.79)	\$ (2,016,924.52)	0.583%	\$	(11,625.38)	\$ 540,625.59	\$	(1,476,298.93)
30-Nov-05	(2,016,924.52)		617,760.92	(607,695.34)		\$ 10	.0,065.58	\$ (2,006,858.94)	0.583%	\$	(11,765.39)	\$ 528,860.20	\$	(1,477,998.74)
31-Dec-05	(2,006,858.94)		617,760.92	(660,889.23)		\$ (4:	3,128.31)	\$ (2,049,987.25)	0.583%	\$	(11,706.68)	\$ 517,153.52	\$	(1,532,833.73)
31-Jan-06	(2,049,987.25)		614,326.33	(736,151.35)	(31,549.50)	\$ (15)	3,374.51)	\$ (2,203,361.77)	0.583%	\$	(11,958.26)	\$ 505,195.26	\$	(1,698,166.51)
28-Feb-06	(2,203,361.77)		614,326.33	(668,965.83)	(31,549.50)	\$ (8	86,189.00)	\$ (2,289,550.76)	0.583%	\$	(12,852.94)	\$ 492,342.32	\$	(1,797,208.45)
31-Mar-06	(2,289,550.76)		614,326.33	(648,219.99)	(31,549.50)	\$ (6	55,443.15)	\$ (2,354,993.92)	0.583%	\$	(13,355.71)	\$ 478,986.60	\$	(1,876,007.31)
30-Apr-06	(2,354,993.92)		614,326.33	(664,003.35)	(31,549.50)	\$ (8	31,226.52)	\$ (2,436,220.44)	0.345%	\$	(8,124.73)	\$ 470,861.88	\$	(1,965,358.56)
31-May-06	(2,436,220.44)			(188,489.26)		\$ (18	88,489.26)	\$ (2,624,709.69)	0.345%	\$	(8,404.96)	\$ 462,456.91	. \$	(2,162,252.78)
30-Jun-06	(2,624,709.69)			(529.89)		\$	(529.89)	\$ (2,625,239.59)	0.345%	\$	(9,055.25)	\$ 453,401.67	\$	(2,171,837.92)
31-Jul-06	(2,625,239.59)	(986,581.00)		(370.25)		\$ (98	86,951.25)	\$ (3,612,190.84)	0.383%	\$	(10,041.54)	\$ 443,360.12	\$	(3,168,830.72)
31-Aug-06	(3,612,190.84)			(9.44)		\$	(9.44)	\$ (3,612,200.28)	0.383%	\$	(13,816.63)	\$ 429,543.49	\$	(3,182,656.78)
30-Sep-06	(3,612,200.28)			19.51		\$	19.51	\$ (3,612,180.77)	0.383%	\$	(13,816.67)	\$ 415,726.83	\$	(3,196,453.94)
31-Oct-06	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.383%	\$	(13,816.59)	\$ 401,910.24	\$	(3,210,270.53)
30-Nov-06	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.383%	\$	(13,816.59)	\$ 388,093.65	\$	(3,224,087.12)
31-Dec-06	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.383%	\$	(13,816.59)	\$ 374,277.05	\$	(3,237,903.71)

PILS 1562 Account Carrying Charge Calculation Including Interest Clawback

		PILS True Up	PILS	PILS Billed To		Principa	al .				Cumulative
Date	Beginning Balance	Amount	Entitlement/Proxy	Customers	LCT Elimination	Additio		Cumulative Principal	Interest Rate		rrying Charges Account Balance
31-Jan-07		Amount	Entitlementy Froxy	-	Let Elimination	\$	-	\$ (3,612,180.77)	0.383%	\$ (13,816.59) \$	360,460.46 \$ (3,251,720.30)
28-Feb-07				-		Ś	-	\$ (3,612,180.77)	0.383%	\$ (13,816.59) \$	346,643.87 \$ (3,265,536.90)
31-Mar-07	(3,612,180.77)			-		Ś	-	\$ (3,612,180.77)	0.383%	\$ (13,816.59) \$	332,827.28 \$ (3,279,353.49)
30-Apr-07	(3,612,180.77)			_		Ś	-	\$ (3,612,180.77)	0.383%	\$ (13,816.59) \$	319,010.69 \$ (3,293,170.08)
31-May-07	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.383%	\$ (13,816.59) \$	305,194.10 \$ (3,306,986.67)
30-Jun-07	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.383%	\$ (13,816.59) \$	291,377.51 \$ (3,320,803.26)
31-Jul-07				-		\$	-	\$ (3,612,180.77)	0.383%	\$ (13,816.59) \$	277,560.91 \$ (3,334,619.85)
31-Aug-07				-		\$	-	\$ (3,612,180.77)	0.383%	\$ (13,816.59) \$	263,744.32 \$ (3,348,436.44)
30-Sep-07	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.383%	\$ (13,816.59) \$	249,927.73 \$ (3,362,253.04)
31-Oct-07	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.428%	\$ (15,472.17) \$	234,455.56 \$ (3,377,725.21)
30-Nov-07	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.428%	\$ (15,472.17) \$	218,983.38 \$ (3,393,197.38)
31-Dec-07	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.428%	\$ (15,472.17) \$	203,511.21 \$ (3,408,669.56)
31-Jan-08	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.428%	\$ (15,472.17) \$	188,039.03 \$ (3,424,141.73)
29-Feb-08	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.428%	\$ (15,472.17) \$	172,566.86 \$ (3,439,613.91)
31-Mar-08	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.428%	\$ (15,472.17) \$	157,094.69 \$ (3,455,086.08)
30-Apr-08	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.340%	\$ (12,281.41) \$	144,813.27 \$ (3,467,367.50)
31-May-08	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.340%	\$ (12,281.41) \$	132,531.86 \$ (3,479,648.91)
30-Jun-08	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.340%	\$ (12,281.41) \$	120,250.44 \$ (3,491,930.32)
31-Jul-08	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.279%	\$ (10,084.00) \$	110,166.44 \$ (3,502,014.33)
31-Aug-08	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.279%	\$ (10,084.00) \$	100,082.43 \$ (3,512,098.33)
30-Sep-08	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.279%	\$ (10,084.00) \$	89,998.43 \$ (3,522,182.34)
31-Oct-08	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.279%	\$ (10,084.00) \$	79,914.42 \$ (3,532,266.34)
30-Nov-08	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.279%	\$ (10,084.00) \$	69,830.42 \$ (3,542,350.35)
31-Dec-08	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.279%	\$ (10,084.00) \$	59,746.41 \$ (3,552,434.35)
31-Jan-09	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.204%	\$ (7,374.87) \$	52,371.55 \$ (3,559,809.22)
28-Feb-09	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.204%	\$ (7,374.87) \$	44,996.68 \$ (3,567,184.09)
31-Mar-09	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.204%	\$ (7,374.87) \$	37,621.81 \$ (3,574,558.96)
30-Apr-09	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.083%	\$ (3,010.15) \$	34,611.66 \$ (3,577,569.11)
31-May-09	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.083%	\$ (3,010.15) \$	31,601.51 \$ (3,580,579.26)
30-Jun-09	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.083%	\$ (3,010.15) \$	28,591.36 \$ (3,583,589.41)
31-Jul-09				-		\$	-	\$ (3,612,180.77)	0.046%	\$ (1,655.58) \$	26,935.77 \$ (3,585,244.99)
31-Aug-09	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.046%	\$ (1,655.58) \$	25,280.19 \$ (3,586,900.58)
30-Sep-09				-		\$	-	\$ (3,612,180.77)	0.046%	\$ (1,655.58) \$	23,624.61 \$ (3,588,556.16)
31-Oct-09				-		\$	-	\$ (3,612,180.77)	0.046%	\$ (1,655.58) \$	21,969.02 \$ (3,590,211.74)
30-Nov-09				-		\$	-	\$ (3,612,180.77)	0.046%	\$ (1,655.58) \$	20,313.44 \$ (3,591,867.33)
31-Dec-09	(3,612,180.77)			-		\$	-	\$ (3,612,180.77)	0.046%	\$ (1,655.58) \$	18,657.86 \$ (3,593,522.91)

PILS 1562 Account Carrying Charge Calculation Including Interest Clawback

		PILS True Up	PILS	PILS Billed To		Principal					Cumulative		
Date	Beginning Balance	Amount	Entitlement/Proxy	Customers	LCT Elimination	Addition	Cum	ulative Principal	Interest Rate	<b>Carrying Charges</b>		Acco	unt Balance
31-Jan-10	(3,612,180.77)		,	-	\$	-	\$	(3,612,180.77)	0.046%	\$ (1,655.58)	\$ 17,002.28	\$ (	3,595,178.49)
28-Feb-10	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.046%	\$ (1,655.58)	\$ 15,346.69	\$ (	3,596,834.07)
31-Mar-10	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.046%	\$ (1,655.58)	\$ 13,691.11	\$ (	3,598,489.66)
30-Apr-10	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.046%	\$ (1,655.58)	\$ 12,035.53	\$ (	3,600,145.24)
31-May-10	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.046%	\$ (1,655.58)	\$ 10,379.94	\$ (	3,601,800.82)
30-Jun-10	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.046%	\$ (1,655.58)	\$ 8,724.36	\$ (	3,603,456.41)
31-Jul-10	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.074%	\$ (2,679.03)	\$ 6,045.33	\$ (	3,606,135.44)
31-Aug-10	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.074%	\$ (2,679.03)	\$ 3,366.29	\$ (	3,608,814.47)
30-Sep-10	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.074%	\$ (2,679.03)	\$ 687.26	\$ (	3,611,493.51)
31-Oct-10	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.100%	\$ (3,612.18)	\$ (2,924.92)	\$ (	3,615,105.69)
30-Nov-10	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.100%	\$ (3,612.18)	\$ (6,537.10)	\$ (	3,618,717.87)
31-Dec-10	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.100%	\$ (3,612.18)	\$ (10,149.28)	\$ (	3,622,330.05)
31-Jan-11	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.123%	\$ (4,424.92)	\$ (14,574.21)	\$ (	3,626,754.97)
28-Feb-11	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.123%	\$ (4,424.92)	\$ (18,999.13)	\$ (	3,631,179.89)
31-Mar-11	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.123%	\$ (4,424.92)	\$ (23,424.05)	\$ (	3,635,604.81)
30-Apr-11	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.123%	\$ (4,424.92)	\$ (27,848.97)	\$ (	3,640,029.74)
31-May-11	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.123%	\$ (4,424.92)	\$ (32,273.89)	\$ (	3,644,454.66)
30-Jun-11	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.123%	\$ (4,424.92)	\$ (36,698.81)	\$ (	3,648,879.58)
31-Jul-11	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.123%	\$ (4,424.92)	\$ (41,123.73)	\$ (	3,653,304.50)
31-Aug-11	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.123%	\$ (4,424.92)	\$ (45,548.66)	\$ (	3,657,729.42)
30-Sep-11	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.123%	\$ (4,424.92)	\$ (49,973.58)	\$ (	3,662,154.34)
31-Oct-11	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.123%	\$ (4,424.92)	\$ (54,398.50)	\$ (	3,666,579.26)
30-Nov-11	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.123%	\$ (4,424.92)	\$ (58,823.42)	\$ (	3,671,004.19)
31-Dec-11	(3,612,180.77)			-	\$	-	\$	(3,612,180.77)	0.123%	\$ (4,424.92)	\$ (63,248.34)	\$ (	3,675,429.11)
Total		\$ (4,691,579.29)	\$ 40,885,893.83	\$ (39,680,297.31)	\$ (126,198.00) \$	(3,612,180.77	7)			\$ (63,248.34)	\$ (63,248.34)	\$ (3	3,675,429.11)

PILS 1562 Account Carrying Charge Calculation Including Interest Clawback

	ount Carrying Charge Cal			DUC Billed To		Duincinal				Compulative		
Date	Beginning Balance	PILS True Up Amount	PILS Entitlement/Proxy	PILS Billed To Customers	LCT Elimination	Principal Addition	Cumulative Principal	Interest Rate	Carrying Charges (		Account Balance	
31-Aug-01 30-Sep-01			747,122.81 747,122.81	-	5	747,122.81	\$ 1,494,245.62	0.583% 0.583%	\$ 4,358.22			
31-Oct-01 30-Nov-01			747,122.81 747,122.81	-	5	747,122.81 747,122.81		0.583% 0.583%	\$ 8,716.43 \$ 13,074.65		\$ 2,254,443.07 \$ 3,014,640.53	
31-Dec-01 31-Jan-02			747,122.81 628,064.61	-		747,122.81 628,064.61		0.583% 0.583%	\$ 17,432.87 \$ 21,791.08			\$ 43,582.1
28-Feb-02	4,363,678.65		628,064.61		5	628,064.61	\$ 4,991,743.26	0.583%	\$ 25,454.79	\$ 90,828.04	\$ 5,082,571.30	
31-Mar-02 30-Apr-02			628,064.61 628,064.61	(650,804.86) (836,873.19)		(22,740.26) (208,808.58)		0.583% 0.583%	\$ 29,118.50 \$ 28,985.85		\$ 5,088,949.54 \$ 4,909,126.81	
31-May-02 30-Jun-02	4,760,194.42		628,064.61 628,064.61	(850,246.30) (871,818.28)		(222,181.69) (243,753.67)		0.583% 0.583%	\$ 27,767.80 \$ 26,471.74		\$ 4,714,712.92 \$ 4,497,431.00	
31-Jul-02	4,294,259.06	32,171.71	628,064.61	(905,011.87)	(	(244,775.55)	\$ 4,049,483.52	0.583%	\$ 25,049.84	\$ 228,221.78	\$ 4,277,705.29	
31-Aug-02 30-Sep-02			628,064.61 628,064.61	(926,319.33) (932,206.56)		(298,254.72) (304,141.95)		0.583% 0.583%	\$ 23,621.99 \$ 21,882.17		\$ 4,003,072.56 \$ 3,720,812.78	
31-Oct-02 30-Nov-02	3,447,086.84		628,064.61 628,064.61	(916,087.31) (895,821.91)	(	(288,022.70)	\$ 3,159,064.14	0.583% 0.583%	\$ 20,108.01 \$ 18,427.87	\$ 293,833.94	\$ 3,452,898.08 \$ 3,203,568.65	
31-Dec-02	2,891,306.83		628,064.61	(895,739.43)	Ś	(267,674.82)	\$ 2,623,632.02	0.583%	\$ 16,865.96	\$ 329,127.77	\$ 2,952,759.79	\$ 285,545.63
31-Jan-03 28-Feb-03			939,365.78 939,365.78	(985,403.00) (926,823.84)		(46,037.22) 12,541.94		0.583% 0.583%	\$ 15,304.52 \$ 15,035.97		\$ 2,922,027.08 \$ 2,949,604.99	
31-Mar-03 30-Apr-03			939,365.78 939,365.78	(910,997.60) (873,738.38)		28,368.18 65,627.40		0.583% 0.583%	\$ 15,109.13 \$ 15,274.61		\$ 2,993,082.31 \$ 3,073,984.31	
31-May-03	2,684,132.31		939,365.78	(855,869.10)	(	83,496.68	\$ 2,767,628.99	0.583%	\$ 15,657.44	\$ 405,509.44	\$ 3,173,138.44	
30-Jun-03 31-Jul-03		(782,603.35)	939,365.78 939,365.78	(864,163.24) (971,743.49)		75,202.54 (814,981.06)		0.583% 0.583%	\$ 16,144.50 \$ 16,583.18		\$ 3,264,485.48 \$ 2,466,087.60	
31-Aug-03 30-Sep-03			939,365.78 939,365.78	(978,020.95) (925,078.06)		(38,655.17) 14,287.72		0.583% 0.583%	\$ 11,829.13 \$ 11,603.64		\$ 2,439,261.56 \$ 2,465,152.92	
31-Oct-03	2,003,483.03		939,365.78	(876,686.21)	Ş	62,679.57	\$ 2,066,162.59	0.583%	\$ 11,686.98	\$ 473,356.88	\$ 2,539,519.47	
30-Nov-03 31-Dec-03			939,365.78 939,365.78	(885,212.38) (966,255.11)		54,153.40 5 (26,889.33)		0.583% 0.583%	\$ 12,052.62 \$ 12,368.51		\$ 2,605,725.49 \$ 2,591,204.67	\$ 168,650.2
31-Jan-04 29-Feb-04			705,889.90 705,889.90	(1,007,602.01) (968,866.99)		(301,712.11) (262,977.09)		0.583% 0.583%	\$ 12,211.66 \$ 10,451.67		\$ 2,301,704.21 \$ 2,049,178.79	
31-Mar-04	1,528,737.47		705,889.90	(904,545.74)	Ş	(198,655.84)	\$ 1,330,081.63	0.583%	\$ 8,917.64	\$ 529,358.96	\$ 1,859,440.59	
30-Apr-04 31-May-04			705,889.90 705,889.90	(615,479.26) (607,753.39)		90,410.64		0.583% 0.583%	\$ 7,758.81 \$ 8,286.20		\$ 1,957,610.04 \$ 2,064,032.75	
30-Jun-04 31-Jul-04		(1,285,348.09)	705,889.90 705,889.90	(595,084.54) (687,350.91)		110,805.36 (1,266,809.10)		0.583% 0.583%	\$ 8,858.67 \$ 9,505.03			
31-Aug-04	362,625.04	(=)=35,570.03)	705,889.90	(700,956.15)	9	4,933.75	\$ 367,558.79	0.583%	\$ 2,115.31	\$ 565,882.99	\$ 933,441.78	
30-Sep-04 31-Oct-04	398,277.08		705,889.90 705,889.90	(675,171.61) (616,584.30)	,	89,305.60	\$ 487,582.67	0.583% 0.583%	\$ 2,144.09 \$ 2,323.28	\$ 570,350.37	\$ 1,057,933.04	
30-Nov-04 31-Dec-04			705,889.90 705,889.90	(591,782.74) (680,107.43)		114,107.16 25,782.48		0.583% 0.583%	\$ 2,844.23 \$ 3,509.86		\$ 1,174,884.43 \$ 1,204,176.76	\$ 78,926.45
31-Jan-05 28-Feb-05	627,472.31		617,760.92 617,760.92	(770,822.99) (697,395.23)	5	(153,062.07)	\$ 474,410.24	0.583% 0.583%	\$ 3,660.26 \$ 2,767.39	\$ 580,364.71	\$ 1,054,774.95	, 15,520.40
31-Mar-05	394,775.92		617,760.92	(661,790.63)	Ş	(44,029.71)	\$ 350,746.21	0.583%	\$ 2,302.86	\$ 585,434.96	\$ 936,181.17	
30-Apr-05 31-May-05			617,760.92 617,760.92	(653,597.70) (595,904.20)		(35,836.79) 21,856.72		0.583% 0.583%	\$ 2,046.02 \$ 1,836.97			
30-Jun-05 31-Jul-05	336,766.15	(1,361,015.48)	617,760.92 617,760.92	(678,812.35) (896,821.01)	(	(61,051.44) (1,640,075.57)		0.583% 0.583%	\$ 1,964.47 \$ 1,608.34			
31-Aug-05	(1,364,360.86)	(1,301,013.48)	617,760.92	(816,667.18)	(	(198,906.27)	\$ (1,563,267.13)	0.583%	\$ (7,958.77)	\$ 584,931.99	\$ (978,335.14)	
30-Sep-05 31-Oct-05			617,760.92 617,760.92	(739,213.43) (641,762.71)		(121,452.51) (24,001.79)		0.583% 0.583%	\$ (9,119.06) \$ (9,827.53)		\$ (1,108,906.72) \$ (1,142,736.04)	
30-Nov-05 31-Dec-05			617,760.92 617,760.92	(607,695.34) (660,889.23)		10,065.58 (43,128.31)		0.583% 0.583%	\$ (9,967.54) \$ (9,908.83)		\$ (1,142,638.00) \$ (1,195,675.14)	\$ (30,595.42
31-Jan-06	(1,741,784.17)		614,326.33	(736,151.35)	(31,549.50)	(153,374.51)	\$ (1,895,158.69)	0.583%	\$ (10,160.41)	\$ 535,948.62	\$ (1,359,210.06)	Ţ (50,555. <del>4</del> 2
28-Feb-06 31-Mar-06			614,326.33 614,326.33	(668,965.83) (648,219.99)				0.583% 0.583%	\$ (11,055.09) \$ (11,557.86)		\$ (1,456,454.15) \$ (1,533,455.17)	
30-Apr-06 31-May-06			614,326.33	(664,003.35) (188,489.26)		(81,226.52) (188,489.26)		0.345% 0.345%	\$ (7,061.43) \$ (7,341.66)		\$ (1,621,743.12) \$ (1,817,574.03)	
30-Jun-06	(2,316,506.61)			(529.89)	Ş	(529.89)	\$ (2,317,036.51)	0.345%	\$ (7,991.95)	\$ 490,940.63	\$ (1,826,095.87)	
31-Jul-06 31-Aug-06		(680,182.00)		(370.25) (9.44)		(680,552.25) (9.44)		0.383% 0.383%	\$ (8,862.66) \$ (11,465.78)		\$ (2,515,510.79) \$ (2,526,986.01)	
30-Sep-06 31-Oct-06				19.51	5	19.51	\$ (2,997,578.69) \$ (2,997,578.69)	0.383% 0.383%	\$ (11,465.81) \$ (11,465.74)		\$ (2,538,432.31) \$ (2,549,898.05)	
30-Nov-06	(2,997,578.69)			-	5	-	\$ (2,997,578.69)	0.383%	\$ (11,465.74)	\$ 436,214.90	\$ (2,561,363.78)	
31-Dec-06 31-Jan-07				-	5	- -	\$ (2,997,578.69) \$ (2,997,578.69)	0.383% 0.383%	\$ (11,465.74) \$ (11,465.74)		\$ (2,572,829.52) \$ (2,584,295.26)	\$ (121,359.87
28-Feb-07 31-Mar-07				-		-	\$ (2,997,578.69) \$ (2,997,578.69)	0.383% 0.383%	\$ (11,465.74) \$ (11,465.74)		\$ (2,595,761.00) \$ (2,607,226.74)	
30-Apr-07	(2,997,578.69)			-	5	-	\$ (2,997,578.69)	0.383%	\$ (11,465.74)	\$ 378,886.21	\$ (2,618,692.48)	
31-May-07 30-Jun-07				-	5	- -	\$ (2,997,578.69) \$ (2,997,578.69)	0.383% 0.383%	\$ (11,465.74) \$ (11,465.74)		\$ (2,630,158.22) \$ (2,641,623.95)	
31-Jul-07 31-Aug-07				-		-	\$ (2,997,578.69) \$ (2,997,578.69)	0.383% 0.383%	\$ (11,465.74) \$ (11,465.74)		\$ (2,653,089.69) \$ (2,664,555.43)	
30-Sep-07	(2,997,578.69)			-	5	-	\$ (2,997,578.69)	0.383%	\$ (11,465.74)	\$ 321,557.52	\$ (2,676,021.17)	
31-Oct-07 30-Nov-07				-	5	- -	\$ (2,997,578.69) \$ (2,997,578.69)	0.428% 0.428%	\$ (12,839.63) \$ (12,839.63)		\$ (2,688,860.80) \$ (2,701,700.43)	
31-Dec-07 31-Jan-08				-		- -	\$ (2,997,578.69) \$ (2,997,578.69)	0.428% 0.428%	\$ (12,839.63) \$ (12,839.63)		\$ (2,714,540.06) \$ (2,727,379.68)	
29-Feb-08	(2,997,578.69)			-	5	-	\$ (2,997,578.69)	0.428%	\$ (12,839.63)	\$ 257,359.37	\$ (2,740,219.31)	
31-Mar-08 30-Apr-08				-	\$	-	\$ (2,997,578.69) \$ (2,997,578.69)	0.428% 0.340%	\$ (12,839.63) \$ (10,191.77)		\$ (2,753,058.94) \$ (2,763,250.71)	
31-May-08 30-Jun-08				-		-	\$ (2,997,578.69) \$ (2,997,578.69)	0.340% 0.340%	\$ (10,191.77) \$ (10,191.77)		\$ (2,773,442.48) \$ (2,783,634.24)	
31-Jul-08	(2,997,578.69)			-	5	-	\$ (2,997,578.69)	0.279%	\$ (8,368.24)	\$ 205,576.20	\$ (2,792,002.48)	
31-Aug-08 30-Sep-08				-		-	\$ (2,997,578.69) \$ (2,997,578.69)	0.279% 0.279%	\$ (8,368.24) \$ (8,368.24)		\$ (2,800,370.72) \$ (2,808,738.97)	
31-Oct-08 30-Nov-08	(2,997,578.69)			-	\$	-	\$ (2,997,578.69) \$ (2,997,578.69)	0.279% 0.279%	\$ (8,368.24) \$ (8,368.24)	\$ 180,471.48	\$ (2,817,107.21) \$ (2,825,475.45)	
31-Dec-08	(2,997,578.69)			-	5	-	\$ (2,997,578.69)	0.279%	\$ (8,368.24)	\$ 163,735.00	\$ (2,833,843.69)	
31-Jan-09 28-Feb-09				-	5	-	\$ (2,997,578.69) \$ (2,997,578.69)	0.204% 0.204%	\$ (6,120.06) \$ (6,120.06)	\$ 151,494.89	\$ (2,839,963.74) \$ (2,846,083.80)	
31-Mar-09 30-Apr-09	(2,997,578.69)			-		-	\$ (2,997,578.69) \$ (2,997,578.69)	0.204% 0.083%	\$ (6,120.06) \$ (2,497.98)	\$ 145,374.83	\$ (2,852,203.86) \$ (2,854,701.84)	
31-May-09	(2,997,578.69)			-	5	-	\$ (2,997,578.69)	0.083%	\$ (2,497.98)	\$ 140,378.87	\$ (2,857,199.82)	
30-Jun-09 31-Jul-09				-	5	-	\$ (2,997,578.69) \$ (2,997,578.69)	0.083% 0.046%	\$ (2,497.98) \$ (1,373.89)	\$ 136,506.99	\$ (2,859,697.80) \$ (2,861,071.69)	
31-Aug-09 30-Sep-09	(2,997,578.69)			-	\$	-	\$ (2,997,578.69) \$ (2,997,578.69)	0.046% 0.046%	\$ (1,373.89) \$ (1,373.89)	\$ 135,133.10	\$ (2,862,445.58) \$ (2,863,819.47)	
31-Oct-09	(2,997,578.69)			-	5	-	\$ (2,997,578.69)	0.046%	\$ (1,373.89)	\$ 132,385.32	\$ (2,865,193.36)	
30-Nov-09 31-Dec-09					5	-	\$ (2,997,578.69) \$ (2,997,578.69)	0.046% 0.046%	\$ (1,373.89) \$ (1,373.89)	\$ 129,637.54	\$ (2,866,567.25) \$ (2,867,941.14)	
31-Jan-10 28-Feb-10				-		-	\$ (2,997,578.69) \$ (2,997,578.69)	0.046% 0.046%	\$ (1,373.89) \$ (1,373.89)		\$ (2,869,315.03) \$ (2,870,688.92)	
31-Mar-10	(2,997,578.69)			-	5	-	\$ (2,997,578.69)	0.046%	\$ (1,373.89)	\$ 125,515.87	\$ (2,872,062.82)	
30-Apr-10 31-May-10	(2,997,578.69)			- -	5	-	\$ (2,997,578.69) \$ (2,997,578.69)	0.046% 0.046%	\$ (1,373.89) \$ (1,373.89)	\$ 122,768.09	\$ (2,873,436.71) \$ (2,874,810.60)	
30-Jun-10 31-Jul-10	(2,997,578.69)			-	\$	-	\$ (2,997,578.69) \$ (2,997,578.69)	0.046% 0.074%	\$ (1,373.89) \$ (2,223.20)	\$ 121,394.20	\$ (2,876,184.49) \$ (2,878,407.69)	
31-Aug-10	(2,997,578.69)			-	5	-	\$ (2,997,578.69)	0.074%	\$ (2,223.20)	\$ 116,947.79	\$ (2,880,630.89)	
30-Sep-10 31-Oct-10				-	5	-	\$ (2,997,578.69) \$ (2,997,578.69)	0.074% 0.100%	\$ (2,223.20) \$ (2,997.58)	\$ 111,727.01	\$ (2,882,854.10) \$ (2,885,851.68)	
30-Nov-10 31-Dec-10	(2,997,578.69)			-	5	-	\$ (2,997,578.69) \$ (2,997,578.69)	0.100% 0.100%	\$ (2,997.58) \$ (2,997.58)	\$ 108,729.43	\$ (2,888,849.26) \$ (2,891,846.83)	
31-Jan-11	(2,997,578.69)				5	-	\$ (2,997,578.69)	0.123%	\$ (3,672.03)	\$ 102,059.82	\$ (2,895,518.87)	
28-Feb-11 31-Mar-11				-	5	-	\$ (2,997,578.69) \$ (2,997,578.69)	0.123% 0.123%	\$ (3,672.03) \$ (3,672.03)		\$ (2,899,190.90) \$ (2,902,862.94)	
30-Apr-11	(2,997,578.69)			-	5	-	\$ (2,997,578.69)	0.123%	\$ (3,672.03)	\$ 91,043.72		
31-May-11 30-Jun-11	(2,997,578.69)			-	Ş	-	\$ (2,997,578.69) \$ (2,997,578.69)	0.123% 0.123%	\$ (3,672.03) \$ (3,672.03)	\$ 83,699.65	\$ (2,913,879.04)	
31-Jul-11 31-Aug-11				-		- -	\$ (2,997,578.69) \$ (2,997,578.69)	0.123% 0.123%	\$ (3,672.03) \$ (3,672.03)		\$ (2,917,551.07) \$ (2,921,223.11)	
30-Sep-11	(2,997,578.69)			-		-	\$ (2,997,578.69)	0.123%	\$ (3,672.03)	\$ 72,683.55	\$ (2,924,895.14)	
31-Oct-11	(2,997,578.69)			-		-	\$ (2,997,578.69)	0.123%	\$ (3,672.03)		\$ (2,928,567.17)	
30-Nov-11	(2,997,578.69)			-		-	\$ (2,997,578.69)	0.123%	\$ (3,672.03)	\$ 65,339.48	\$ (2,932,239.21)	

#### Regulatory Principal Balances for Carrying Charges - Including Interest Clawback

	2001	2002	2003	2004	2005	2006	Totals
PILS True-Up Revised SIMPIL models		32,171.71	(782,603.35)	(1,285,348.09)	(1,361,015.48)	(680,182.00)	(4,076,977.21)
Assumed booked in July of Following year							
PILS Entitlement/Proxy for the Tax/Fiscal Year	3,735,614.04	7,536,775.30	11,272,389.34	8,470,678.81	7,413,131.00	2,457,305.33	40,885,893.83
LCT Elimination						(126,198.00)	(126,198.00)
PILS Billed to Customers:							
January	-	-	(985,403.00)	(1,007,602.01)	(770,822.99)	(736,151.35)	(3,499,979.35)
February	-	-	(926,823.84)	(968,866.99)	(697,395.23)	(668,965.83)	(3,262,051.89)
March	-	(650,804.86)	(910,997.60)	(904,545.74)	(661,790.63)	(648,219.99)	(3,776,358.81)
April	-	(836,873.19)	(873,738.38)	(615,479.26)	(653,597.70)	(664,003.35)	(3,643,691.89)
Мау	-	(850,246.30)	(855,869.10)	(607,753.39)	(595,904.20)	(188,489.26)	(3,098,262.24)
June	-	(871,818.28)	(864,163.24)	(595,084.54)	(678,812.35)	(529.89)	(3,010,408.30)
July	-	(905,011.87)	(971,743.49)	(687,350.91)	(896,821.01)	(370.25)	(3,461,297.53)
August	-	(926,319.33)	(978,020.95)	(700,956.15)	(816,667.18)	(9.44)	(3,421,973.05)
September	-	(932,206.56)	(925,078.06)	(675,171.61)	(739,213.43)	19.51	(3,271,650.15)
October	-	(916,087.31)	(876,686.21)	(616,584.30)	(641,762.71)	-	(3,051,120.54)
November	-	(895,821.91)	(885,212.38)	(591,782.74)	(607,695.34)	-	(2,980,512.37)
December	-	(895,739.43)	(966,255.11)	(680,107.43)	(660,889.23)	-	(3,202,991.19)
Subtotal	-	(8,680,929.04)	(11,019,991.34)	(8,651,285.08)	(8,421,372.00)	(2,906,719.85)	(39,680,297.31)
Total Principal Balance	3,735,614.04	(1,111,982.02)	(530,205.35)	(1,465,954.36)	(2,369,256.48)	(1,255,794.51)	(2,997,578.69)

#### LRAM Recovery By Class By Program Year Per Year

		Carrying						Carrying				
		Charges -						Charges -				
	LRAM - 2009	2009		LRAM - 2009			LRAM - 2010	2010				
	Program	Program		Program	Carrying Charges -		Program	Program			Total	
	Year - For	Year - For		Year - For	2009 Program		Year - For	Year - For		Total	Carrying	Grand
	2009	2009	Sub-Total	2010	Year - For 2010	Sub-Total	2010	2010	Sub-Total	LRAM	Charges	Total
Residential	\$44,640	\$1,244	\$45,884	\$43,158	\$880	\$44,038	\$31,402	\$641	\$32,043	\$119,200	\$2,765	\$121,965
GS<50 kW	\$43,672	\$1,217	\$44,889	\$43,190	\$881	\$44,071	\$128,643	\$2,624	\$131,267	\$215,505	\$4,722	\$220,228
GS 50 to 699 kW	\$22,704	\$633	\$23,336	\$22,949	\$288	\$23,237	\$13,862	\$283	\$14,145	\$59,515	\$1,203	\$60,719
GS 700 to 4,999	\$9,830	\$274	\$10,104	\$9,646	\$72	\$9,718	\$6,002	\$122	\$6,124	\$25,477	\$468	\$25,946
Total	\$120,846	\$3,367	\$124,213	\$118,943	\$2,121	\$121,064	\$179,909	\$3,670	\$183,580	\$419,698	\$9,159	\$428,857

		Updated			2011 OEB	Updated 1-
	Updated	Carrying	Updated		Approved Load	yr. Rate
Customer Class	LRAM	Charges	Total	Unit	Forecast	Rider \$/unit
Residential	\$119,200	\$2,765	\$121,965	kWh	1,123,427,772	0.0001
GS<50 kW	\$215,505	\$4,722	\$220,228	kWh	291,481,574	0.0008
GS 50 to 699 kW	\$59,515	\$1,203	\$60,719	kW	3,101,358	0.0196
GS 700 to 4,999	\$25,477	\$468	\$25,946	kW	1,904,929	0.0136
Total	\$419,698	\$9,159	\$428,857			

	L	LRAM claimed in:					
	2009	2010	2011	Total			
2009 programs	\$124,213	\$121,064		\$245,277			
2010 programs		\$183,580		\$183,580			
Total LRAM claim	\$124,213	\$304,644		\$428,857			

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	9.75	9.83
Smart Meter Funding Adder	1.52	-
Service Charge Rate Rider(s)	1.51	0.72
Distribution Volumetric Rate	0.01420	0.01430
Distribution Volumetric Rate Rider(s)	(0.00150)	(0.00260)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00650	0.00750
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00500	0.00550
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0349	1.0349

Consumption	250	kWh		kW
RPP Tier One	1,000	kWh	Load Factor	

Current Loss Factor	1.0349
Proposed Loss Factor	1.0349

Residential	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	258.73	0.0710	18.37	258.73	0.0710	18.37	0.00	0.00%	41.80%
Energy Second Tier (kWh)	0	0.0830	0.00	0	0.0830	0.00	0.00	0.00%	0.00%
Sub-Total: Energy			18.37			18.37	0.00	0.00%	41.80%
Service Charge	1	9.75	9.75	1	9.83	9.83	0.08	0.82%	22.37%
Service Charge Rate Rider(s)	1	3.03	3.03	1	0.72	0.72	-2.31	(76.24)%	1.64%
Distribution Volumetric Rate	250	0.0142	3.55	250	0.0143	3.58	0.02	0.70%	8.14%
Low Voltage Volumetric Rate	250	0.0000	0.00	250	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	250	(0.0015)	(0.38)	250	(0.0026)	(0.65)	-0.28	73.33%	(1.48)%
Total: Distribution			15.96			13.48	-2.48	(15.54)%	30.66%
Retail Transmission Rate – Network Service Rate	258.73	0.0065	1.68	258.73	0.0075	1.94	0.26	15.38%	4.42%
Retail Transmission Rate – Line and Transformation Connection Service Rate	258.73	0.0050	1.29	258.73	0.0055	1.42	0.13	10.00%	3.24%
Total: Retail Transmission			2.98			3.36	0.39	13.04%	7.65%
Sub-Total: Delivery (Distribution and Retail Transmission)			18.93			16.84	-2.09	(11.05)%	38.32%
Wholesale Market Service Rate	258.73	0.0052	1.35	258.73	0.0052	1.35	0.00	0.00%	3.06%
Rural Rate Protection Charge	258.73	0.0013	0.34	258.73	0.0013	0.34	0.00	0.00%	0.77%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.57%
Sub-Total: Regulatory			1.93			1.93			4.40%
Debt Retirement Charge (DRC)	250.00	0.00700	1.75	250	0.0070	1.75	0.00	0.00%	3.98%
Total Bill before Taxes			40.98			38.89	-2.09	(5.10)%	88.50%
HST		13%	5.33		13%	5.06	-0.27	(5.10)%	11.50%
Total Bill			46.31			43.95	-2.36	(5.10)%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-4.63		(10%)	-4.39			
Total Bill (less OCEB)			41.68			39.55	(2.13)	(5.10)%	

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	9.75	9.83
Smart Meter Funding Adder	1.52	-
Service Charge Rate Rider(s)	1.51	0.72
Distribution Volumetric Rate	0.01420	0.01430
Distribution Volumetric Rate Rider(s)	(0.00150)	(0.00260)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00650	0.00750
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00500	0.00550
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0349	1.0349

Consumption	800	kWh		kW
RPP Tier One	1,000	kWh	Load Factor	

Current Loss Factor	1.0349
Proposed Loss Factor	1.0349

Residential	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	827.92	0.0710	58.78	827.92	0.0710	58.78	0.00	0.00%	51.66%
Energy Second Tier (kWh)	0	0.0830	0.00	0	0.0830	0.00	0.00	0.00%	0.00%
Sub-Total: Energy			58.78			58.78	0.00	0.00%	51.66%
Service Charge	1	9.75	9.75	1	9.83	9.83	0.08	0.82%	8.64%
Service Charge Rate Rider(s)	1	3.03	3.03	1	0.72	0.72	-2.31	(76.24)%	0.63%
Distribution Volumetric Rate	800	0.0142	11.36	800	0.0143	11.44	0.08	0.70%	10.05%
Low Voltage Volumetric Rate	800	0.0000	0.00	800	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	800	(0.0015)	(1.20)	800	(0.0026)	(2.08)	-0.88	73.33%	(1.83)%
Total: Distribution			22.94			19.91	-3.03	(13.21)%	17.50%
Retail Transmission Rate – Network Service Rate	827.92	0.0065	5.38	827.92	0.0075	6.21	0.83	15.38%	5.46%
Retail Transmission Rate – Line and Transformation Connection Service Rate	827.92	0.0050	4.14	827.92	0.0055	4.55	0.41	10.00%	4.00%
Total: Retail Transmission			9.52			10.76	1.24	13.04%	9.46%
Sub-Total: Delivery (Distribution and Retail Transmission)			32.46			30.67	-1.79	(5.51)%	26.96%
Wholesale Market Service Rate	827.92	0.0052	4.31	827.92	0.0052	4.31	0.00	0.00%	3.78%
Rural Rate Protection Charge	827.92	0.0013	1.08	827.92	0.0013	1.08	0.00	0.00%	0.95%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.22%
Sub-Total: Regulatory			5.63			5.63			4.95%
Debt Retirement Charge (DRC)	800.00	0.00700	5.60	800	0.0070	5.60	0.00	0.00%	4.92%
Total Bill before Taxes			102.47			100.69	-1.79	(1.74)%	88.50%
HST		13%	13.32		13%	13.09	-0.23	(1.74)%	11.50%
Total Bill			115.80			113.78	-2.02	(1.74)%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-11.58		(10%)	-11.38			
Total Bill (less OCEB)			104.22			102.40	(1.82)	(1.74)%	

Monthly Rates and Charges	Current Rate	<b>Applied For Rate</b>
Service Charge	9.75	9.83
Smart Meter Funding Adder	1.52	-
Service Charge Rate Rider(s)	1.51	0.72
Distribution Volumetric Rate	0.01420	0.01430
Distribution Volumetric Rate Rider(s)	(0.00150)	(0.00260)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00650	0.00750
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00500	0.00550
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0349	1.0349

Consumption	1,000	kWh		kW
RPP Tier One	1,000	kWh	Load Factor	

Current Loss Factor	1.0349
Proposed Loss Factor	1.0349

Residential	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	1,000.00	0.0710	71.00	1,000.00	0.0710	71.00	0.00	0.00%	50.84%
Energy Second Tier (kWh)	34.90	0.0830	2.90	34.90	0.0830	2.90	0.00	0.00%	2.07%
Sub-Total: Energy			73.90			73.90	0.00	0.00%	52.92%
Service Charge	1	9.75	9.75	1	9.83	9.83	0.08	0.82%	7.04%
Service Charge Rate Rider(s)	1	3.03	3.03	1	0.72	0.72	-2.31	(76.24)%	0.52%
Distribution Volumetric Rate	1,000	0.0142	14.20	1,000	0.0143	14.30	0.10	0.70%	10.24%
Low Voltage Volumetric Rate	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	1,000	(0.0015)	(1.50)	1,000	(0.0026)	(2.60)	-1.10	73.33%	(1.86)%
Total: Distribution			25.48			22.25	-3.23	(12.68)%	15.93%
Retail Transmission Rate – Network Service Rate	1,034.90	0.0065	6.73	1,034.90	0.0075	7.76	1.03	15.38%	5.56%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,034.90	0.0050	5.17	1,034.90	0.0055	5.69	0.52	10.00%	4.08%
Total: Retail Transmission			11.90			13.45	1.55	13.04%	9.63%
Sub-Total: Delivery (Distribution and Retail Transmission)			37.38			35.70	-1.68	(4.49)%	25.57%
Wholesale Market Service Rate	1,034.90	0.0052	5.38	1,034.90	0.0052	5.38	0.00	0.00%	3.85%
Rural Rate Protection Charge	1,034.90	0.0013	1.35	1,034.90	0.0013	1.35	0.00	0.00%	0.96%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.18%
Sub-Total: Regulatory			6.98			6.98			5.00%
Debt Retirement Charge (DRC)	1,000.00	0.00700	7.00	1,000	0.0070	7.00	0.00	0.00%	5.01%
Total Bill before Taxes			125.25			123.58	-1.68	(1.34)%	88.50%
HST		13%	16.28		13%	16.07	-0.22	(1.34)%	11.50%
Total Bill			141.54			139.64	-1.90	(1.34)%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-14.15		(10%)	-13.96			
Total Bill (less OCEB)			127.38			125.68	(1.71)	(1.34)%	

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	9.75	9.83
Smart Meter Funding Adder	1.52	-
Service Charge Rate Rider(s)	1.51	0.72
Distribution Volumetric Rate	0.01420	0.01430
Distribution Volumetric Rate Rider(s)	(0.00150)	(0.00260)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00650	0.00750
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00500	0.00550
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0349	1.0349

Consumption	2,000	kWh		kW
RPP Tier One	1,000	kWh	Load Factor	

Current Loss Factor	1.0349
Proposed Loss Factor	1.0349

Residential	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	1,000.00	0.0710	71.00	1,000.00	0.0710	71.00	0.00	0.00%	25.30%
Energy Second Tier (kWh)	1,069.80	0.0830	88.79	1,069.8	0.0830	88.79	0.00	0.00%	31.64%
Sub-Total: Energy			159.79			159.79	0.00	0.00%	56.94%
Service Charge	1	9.75	9.75	1	9.83	9.83	0.08	0.82%	3.50%
Service Charge Rate Rider(s)	1	3.03	3.03	1	0.72	0.72	-2.31	(76.24)%	0.26%
Distribution Volumetric Rate	2,000	0.0142	28.40	2,000	0.0143	28.60	0.20	0.70%	10.19%
Low Voltage Volumetric Rate	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	2,000	(0.0015)	(3.00)	2,000	(0.0026)	(5.20)	-2.20	73.33%	(1.85)%
Total: Distribution			38.18			33.95	-4.23	(11.08)%	12.10%
Retail Transmission Rate – Network Service Rate	2,069.80	0.0065	13.45	2,069.80	0.0075	15.52	2.07	15.38%	5.53%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,069.80	0.0050	10.35	2,069.80	0.0055	11.38	1.03	10.00%	4.06%
Total: Retail Transmission			23.80			26.91	3.10	13.04%	9.59%
Sub-Total: Delivery (Distribution and Retail Transmission)			61.98			60.86	-1.13	(1.82)%	21.69%
Wholesale Market Service Rate	2,069.80	0.0052	10.76	2,069.80	0.0052	10.76	0.00	0.00%	3.84%
Rural Rate Protection Charge	2,069.80	0.0013	2.69	2,069.80	0.0013	2.69	0.00	0.00%	0.96%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.09%
Sub-Total: Regulatory			13.70			13.70			4.88%
Debt Retirement Charge (DRC)	2,000.00	0.00700	14.00	2,000	0.0070	14.00	0.00	0.00%	4.99%
Total Bill before Taxes			249.48			248.35	-1.13	(0.45)%	88.50%
HST		13%	32.43		13%	32.29	-0.15	(0.45)%	11.50%
Total Bill			281.91			280.64	-1.27	(0.45)%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-28.19		(10%)	-28.06			
Total Bill (less OCEB)			253.72			252.58	(1.14)	(0.45)%	

# **General Service Less Than 50 kW**

Monthly Rates and Charges	Current Rate	<b>Applied For Rate</b>
Service Charge	17.61	17.75
Smart Meter Funding Adder	1.52	-
Service Charge Rate Rider(s)	3.18	2.39
Distribution Volumetric Rate	0.01550	0.01560
Distribution Volumetric Rate Rider(s)	(0.00330)	(0.00260)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00580	0.00670
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00430	0.00470
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0349	1.0349

Consumption	500	kWh		kW
RPP Tier One	750	kWh	Load Factor	

Current Loss Factor	1.0349
Proposed Loss Factor	1.0349

General Service Less Than 50 kW	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	517	0.0710	36.74	517	0.0710	36.74	0.00	0.00%	42.56%
Energy Second Tier (kWh)	0	0.0830	0.00	0	0.0830	0.00	0.00	0.00%	0.00%
Sub-Total: Energy			36.74			36.74	0.00	0.00%	42.56%
Service Charge	1	17.61	17.61	1	17.75	17.75	0.14	0.80%	20.56%
Service Charge Rate Rider(s)	1	4.70	4.70	1	2.39	2.39	-2.31	(49.15)%	2.77%
Distribution Volumetric Rate	500	0.0155	7.75	500	0.0156	7.80	0.05	0.65%	9.04%
Low Voltage Volumetric Rate	500	0.0000	0.00	500	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	500	(0.0033)	(1.65)	500	(0.0026)	(1.30)	0.35	(21.21)%	(1.51)%
Total: Distribution			28.41			26.64	-1.77	(6.23)%	30.86%
Retail Transmission Rate – Network Service Rate	517.45	0.0058	3.00	517.45	0.0067	3.47	0.47	15.52%	4.02%
Retail Transmission Rate – Line and Transformation Connection Service Rate	517.45	0.0043	2.23	517.45	0.0047	2.43	0.21	9.30%	2.82%
Total: Retail Transmission			5.23			5.90	0.67	12.87%	6.83%
Sub-Total: Delivery (Distribution and Retail Transmission)			33.64			32.54	-1.10	(3.26)%	37.69%
Wholesale Market Service Rate	517.45	0.0052	2.69	517.45	0.0052	2.69	0.00	0.00%	3.12%
Rural Rate Protection Charge	517.45	0.0013	0.67	517.45	0.0013	0.67	0.00	0.00%	0.78%
Standard Supply Service – Administration Charge (if applicable)	1	0.2500	0.25	1	0.25	0.25	0.00	0.00%	0.29%
Sub-Total: Regulatory			3.61			3.61			4.19%
Debt Retirement Charge (DRC)	500.00	0.00700	3.50	500	0.0070	3.50	0.00	0.00%	4.05%
Total Bill before Taxes			77.49			76.39	-1.10	(1.42)%	88.50%
HST		13%	10.07		13%	9.93	-0.14	(1.42)%	11.50%
Total Bill			87.56			86.32	-1.24	(1.42)%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-8.76		(10%)	-8.63			
Total Bill (less OCEB)			78.81			77.69	(1.12)	(1.42)%	

# **General Service Less Than 50 kW**

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	17.61	17.75
Smart Meter Funding Adder	1.52	-
Service Charge Rate Rider(s)	3.18	2.39
Distribution Volumetric Rate	0.01550	0.01560
Distribution Volumetric Rate Rider(s)	(0.00330)	(0.00260)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00580	0.00670
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00430	0.00470
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0349	1.0349

Consumption	2,000	kWh		kW
RPP Tier One	750	kWh	Load Factor	

Current Loss Factor	1.0349
Proposed Loss Factor	1.0349

General Service Less Than 50 kW	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	750	0.0710	53.25	750	0.0710	53.25	0.00	0.00%	18.11%
Energy Second Tier (kWh)	1,320	0.0830	109.54	1,320	0.0830	109.54	0.00	0.00%	37.25%
Sub-Total: Energy			162.79			162.79	0.00	0.00%	55.36%
Service Charge	1	17.61	17.61	1	17.75	17.75	0.14	0.80%	6.04%
Service Charge Rate Rider(s)	1	4.70	4.70	1	2.39	2.39	-2.31	(49.15)%	0.81%
Distribution Volumetric Rate	2,000	0.0155	31.00	2,000	0.0156	31.20	0.20	0.65%	10.61%
Low Voltage Volumetric Rate	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	2,000	(0.0033)	(6.60)	2,000	(0.0026)	(5.20)	1.40	(21.21)%	(1.77)%
Total: Distribution			46.71			46.14	-0.57	(1.22)%	15.69%
Retail Transmission Rate – Network Service Rate	2,069.80	0.0058	12.00	2,069.80	0.0067	13.87	1.86	15.52%	4.72%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,069.80	0.0043	8.90	2,069.80	0.0047	9.73	0.83	9.30%	3.31%
Total: Retail Transmission			20.90			23.60	2.69	12.87%	8.02%
Sub-Total: Delivery (Distribution and Retail Transmission)			67.61			69.74	2.12	3.14%	23.71%
Wholesale Market Service Rate	2,069.80	0.0052	10.76	2,069.80	0.0052	10.76	0.00	0.00%	3.66%
Rural Rate Protection Charge	2,069.80	0.0013	2.69	2,069.80	0.0013	2.69	0.00	0.00%	0.92%
Standard Supply Service – Administration Charge (if applicable)	1	0.2500	0.25	1	0.25	0.25	0.00	0.00%	0.09%
Sub-Total: Regulatory			13.70			13.70			4.66%
Debt Retirement Charge (DRC)	2,000.00	0.00700	14.00	2,000	0.0070	14.00	0.00	0.00%	4.76%
Total Bill before Taxes			258.11			260.23	2.12	0.82%	88.50%
HST		13%	33.55		13%	33.83	0.28	0.82%	11.50%
Total Bill			291.67			294.06	2.40	0.82%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-29.17		(10%)	-29.41			
Total Bill (less OCEB)			262.50			264.66	2.16	0.82%	

# **General Service Less Than 50 kW**

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	17.61	17.75
Smart Meter Funding Adder	1.52	-
Service Charge Rate Rider(s)	3.18	2.39
Distribution Volumetric Rate	0.01550	0.01560
Distribution Volumetric Rate Rider(s)	(0.00330)	(0.00260)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00580	0.00670
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00430	0.00470
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0349	1.0349

Consumption	5,000	kWh		kW
RPP Tier One	<b>750</b>	kWh	Load Factor	

Current Loss Factor	1.0349
Proposed Loss Factor	1.0349

General Service Less Than 50 kW	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	750	0.0710	53.25	750	0.0710	53.25	0.00	0.00%	7.44%
Energy Second Tier (kWh)	4,425	0.0830	367.23	4,425	0.0830	367.23	0.00	0.00%	51.30%
Sub-Total: Energy			420.48			420.48	0.00	0.00%	58.74%
Service Charge	1	17.61	17.61	1	17.75	17.75	0.14	0.80%	2.48%
Service Charge Rate Rider(s)	1	4.70	4.70	1	2.39	2.39	-2.31	(49.15)%	0.33%
Distribution Volumetric Rate	5,000	0.0155	77.50	5,000	0.0156	78.00	0.50	0.65%	10.90%
Low Voltage Volumetric Rate	5,000	0.0000	0.00	5,000	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	5,000	(0.0033)	(16.50)	5,000	(0.0026)	(13.00)	3.50	(21.21)%	(1.82)%
Total: Distribution			83.31			85.14	1.83	2.20%	11.89%
Retail Transmission Rate – Network Service Rate	5,174.50	0.0058	30.01	5,174.50	0.0067	34.67	4.66	15.52%	4.84%
Retail Transmission Rate – Line and Transformation Connection Service Rate	5,174.50	0.0043	22.25	5,174.50	0.0047	24.32	2.07	9.30%	3.40%
Total: Retail Transmission			52.26			58.99	6.73	12.87%	8.24%
Sub-Total: Delivery (Distribution and Retail Transmission)			135.57			144.13	8.56	6.31%	20.13%
Wholesale Market Service Rate	5,174.50	0.0052	26.91	5,174.50	0.0052	26.91	0.00	0.00%	3.76%
Rural Rate Protection Charge	5,174.50	0.0013	6.73	5,174.50	0.0013	6.73	0.00	0.00%	0.94%
Standard Supply Service – Administration Charge (if applicable)	1	0.2500	0.25	1	0.25	0.25	0.00	0.00%	0.03%
Sub-Total: Regulatory			33.88			33.88			4.73%
Debt Retirement Charge (DRC)	5,000.00	0.00700	35.00	5,000	0.0070	35.00	0.00	0.00%	4.89%
Total Bill before Taxes			624.94			633.50	8.56	1.37%	88.50%
HST		13%	81.24		13%	82.35	1.11	1.37%	11.50%
Total Bill			706.18			715.85	9.67	1.37%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-70.62		(10%)	-71.59			
Total Bill (less OCEB)			635.56			644.27	8.70	1.37%	

## General Service 50 to 699 kW

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	107.48	108.32
Smart Meter Funding Adder	1.52	-
Service Charge Rate Rider(s)	2.94	2.15
Distribution Volumetric Rate	2.41920	2.43810
Distribution Volumetric Rate Rider(s)	(0.09200)	(0.42380)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	2.26460	2.60530
Retail Transmission Rate – Line and Transformation Connection Service Rate	1.67760	1.83070
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0349	1.0349

Consumption	67,160	kWh	184	kW
		kWh	Load Factor	50.0%

Current Loss Factor	1.0349
Proposed Loss Factor	1.0349

General Service 50 to 699 kW	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	69,503.88	0.0710	4,934.78	69,504	0.0710	4,934.78	0.00	0.00%	61.04%
Energy Second Tier (kWh)			0.00			0.00	0.00	0.00%	0.00%
Sub-Total: Energy			4,934.78			4,934.78	0.00	0.00%	61.04%
Service Charge	1	107.48	107.48	1	108.32	108.32	0.84	0.78%	1.34%
Service Charge Rate Rider(s)	1	4.46	4.46	1	2.15	2.15	-2.31	(51.79)%	0.03%
Distribution Volumetric Rate	184	2.4192	445.13	184	2.4381	448.61	3.48	0.78%	5.55%
Low Voltage Volumetric Rate	184	0.0000	0.00	184	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	184	(0.0920)	(16.93)	184	(0.4238)	(77.98)	-61.05	360.65%	(0.96)%
Total: Distribution			540.14			481.10	-59.04	(10.93)%	5.95%
Retail Transmission Rate – Network Service Rate	184	2.2646	416.69	184	2.6053	479.38	62.69	15.04%	5.93%
Retail Transmission Rate – Line and Transformation Connection Service Rate	184	1.6776	308.68	184	1.8307	336.85	28.17	9.13%	4.17%
Total: Retail Transmission			725.36			816.22	90.86	12.53%	10.10%
Sub-Total: Delivery (Distribution and Retail Transmission)			1,265.51			1,297.33	31.82	2.51%	16.05%
Wholesale Market Service Rate	69,503.88	0.0052	361.42	69,503.88	0.0052	361.42	0.00	0.00%	4.47%
Rural Rate Protection Charge	69,503.88	0.0013	90.36	69,503.88	0.0013	90.36	0.00	0.00%	1.12%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.00%
Sub-Total: Regulatory			452.03			452.03			5.59%
Debt Retirement Charge (DRC)	67,160.00	0.00700	470.12	67,160	0.0070	470.12	0.00	0.00%	5.82%
Total Bill before Taxes			7,122.43			7,154.25	31.82	0.45%	88.50%
HST		13%	925.92		13%	930.05	4.14	0.45%	11.50%
Total Bill			8,048.35			8,084.30	35.95	0.45%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-804.83		(10%)	-808.43			
Total Bill (less OCEB)			7,243.51			7,275.87	32.36	0.45%	

# General Service 50 to 699 kW

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	107.48	108.32
Smart Meter Funding Adder	1.52	ı
Service Charge Rate Rider(s)	2.94	2.15
Distribution Volumetric Rate	2.41920	2.43810
Distribution Volumetric Rate Rider(s)	(0.09200)	(0.42380)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	2.26460	2.60530
Retail Transmission Rate – Line and Transformation Connection Service Rate	1.67760	1.83070
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0349	1.0349

Consumption	211,700	kWh	500	kW
		kWh	Load Factor	<b>58.0</b> %

Current Loss Factor	1.0349
Proposed Loss Factor	1.0349

General Service 50 to 699 kW	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	219,088.33	0.0710	15,555.27	219,088	0.0710	15,555.27	0.00	0.00%	63.15%
Energy Second Tier (kWh)			0.00			0.00	0.00	0.00%	0.00%
Sub-Total: Energy			15,555.27			15,555.27	0.00	0.00%	63.15%
Service Charge	1	107.48	107.48	1	108.32	108.32	0.84	0.78%	0.44%
Service Charge Rate Rider(s)	1	4.46	4.46	1	2.15	2.15	-2.31	(51.79)%	0.01%
Distribution Volumetric Rate	500	2.4192	1,209.60	500	2.4381	1,219.05	9.45	0.78%	4.95%
Low Voltage Volumetric Rate	500	0.0000	0.00	500	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	500	(0.0920)	(46.00)	500	(0.4238)	(211.90)	-165.90	360.65%	(0.86)%
Total: Distribution			1,275.54			1,117.62	-157.92	(12.38)%	4.54%
Retail Transmission Rate – Network Service Rate	500	2.2646	1,132.30	500	2.6053	1,302.65	170.35	15.04%	5.29%
Retail Transmission Rate – Line and Transformation Connection Service Rate	500	1.6776	838.80	500	1.8307	915.35	76.55	9.13%	3.72%
Total: Retail Transmission			1,971.10			2,218.00	246.90	12.53%	9.01%
Sub-Total: Delivery (Distribution and Retail Transmission)			3,246.64			3,335.62	88.98	2.74%	13.54%
Wholesale Market Service Rate	219,088.33	0.0052	1,139.26	219,088.33	0.0052	1,139.26	0.00	0.00%	4.63%
Rural Rate Protection Charge	219,088.33	0.0013	284.81	219,088.33	0.0013	284.81	0.00	0.00%	1.16%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.00%
Sub-Total: Regulatory			1,424.32			1,424.32			5.78%
Debt Retirement Charge (DRC)	211,700.00	0.00700	1,481.90	211,700	0.0070	1,481.90	0.00	0.00%	6.02%
Total Bill before Taxes			21,708.14			21,797.12	88.98	0.41%	88.50%
HST		13%	2,822.06		13%	2,833.63	11.57	0.41%	11.50%
Total Bill			24,530.19			24,630.74	100.55	0.41%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-2,453.02		(10%)	-2,463.07			
Total Bill (less OCEB)			22,077.17			22,167.67	90.49	0.41%	

# General Service 700 to 4,999 kW

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	1,227.95	1,164.89
Smart Meter Funding Adder	1.52	•
Service Charge Rate Rider(s)	0.81	0.02
Distribution Volumetric Rate	3.53210	3.35070
Distribution Volumetric Rate Rider(s)	(0.41180)	(0.48510)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	2.53970	2.92180
Retail Transmission Rate – Line and Transformation Connection Service Rate	1.80330	1.96790
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0349	1.0349

Consumption	494,232	kWh	857	kW
		kWh	Load Factor	<b>79.0%</b>

Current Loss Factor	1.0349
Proposed Loss Factor	1.0349

General Service 700 to 4,999 kW	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	511,480.59	0.0710	36,315.12	511,481	0.0710	36,315.12	0.00	0.00%	63.12%
Energy Second Tier (kWh)			0.00			0.00	0.00	0.00%	0.00%
Sub-Total: Energy			36,315.12			36,315.12	0.00	0.00%	63.12%
Service Charge	1	1,227.95	1,227.95	1	1,164.89	1,164.89	-63.06	(5.14)%	2.02%
Service Charge Rate Rider(s)	1	2.33	2.33	1	0.02	0.02	-2.31	(99.14)%	0.00%
Distribution Volumetric Rate	857	3.5321	3,027.01	857	3.3507	2,871.55	-155.46	(5.14)%	4.99%
Low Voltage Volumetric Rate	857	0.0000	0.00	857	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	857	(0.4118)	(352.91)	857	(0.4851)	(415.73)	-62.82	17.80%	(0.72)%
Total: Distribution			3,904.38			3,620.73	-283.65	(7.26)%	6.29%
Retail Transmission Rate – Network Service Rate	857	2.5397	2,176.52	857	2.9218	2,503.98	327.46	15.05%	4.35%
Retail Transmission Rate – Line and Transformation Connection Service Rate	857	1.8033	1,545.43	857	1.9679	1,686.49	141.06	9.13%	2.93%
Total: Retail Transmission			3,721.95			4,190.47	468.52	12.59%	7.28%
Sub-Total: Delivery (Distribution and Retail Transmission)			7,626.33			7,811.20	184.87	2.42%	13.58%
Wholesale Market Service Rate	511,480.59	0.0052	2,659.70	511,480.59	0.0052	2,659.70	0.00	0.00%	4.62%
Rural Rate Protection Charge	511,480.59	0.0013	664.92	511,480.59	0.0013	664.92	0.00	0.00%	1.16%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.00%
Sub-Total: Regulatory			3,324.87			3,324.87			5.78%
Debt Retirement Charge (DRC)	494,231.90	0.00700	3,459.62	494,232	0.0070	3,459.62	0.00	0.00%	6.01%
Total Bill before Taxes			50,725.95			50,910.82	184.87	0.36%	88.50%
HST		13%	6,594.37		13%	6,618.41	24.03	0.36%	11.50%
Total Bill			57,320.32			57,529.23	208.91	0.36%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-5,732.03		(10%)	-5,752.92			
Total Bill (less OCEB)			51,588.29			51,776.31	188.02	0.36%	

# General Service 700 to 4,999 kW

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	1,227.95	1,164.89
Smart Meter Funding Adder	1.52	-
Service Charge Rate Rider(s)	0.81	0.02
Distribution Volumetric Rate	3.53210	3.35070
Distribution Volumetric Rate Rider(s)	(0.41180)	(0.48510)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	2.53970	2.92180
Retail Transmission Rate – Line and Transformation Connection Service Rate	1.80330	1.96790
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0349	1.0349

Consumption	1,226,400	kWh	2,100	kW
		kWh	Load Factor	80.0%

Current Loss Factor	1.0349
Proposed Loss Factor	1.0349

General Service 700 to 4,999 kW	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	1,269,201.36	0.0710	90,113.30	1,269,201	0.0710	90,113.30	0.00	0.00%	64.11%
Energy Second Tier (kWh)			0.00			0.00	0.00	0.00%	0.00%
Sub-Total: Energy			90,113.30			90,113.30	0.00	0.00%	64.11%
Service Charge	1	1,227.95	1,227.95	1	1,164.89	1,164.89	-63.06	(5.14)%	0.83%
Service Charge Rate Rider(s)	1	2.33	2.33	1	0.02	0.02	-2.31	(99.14)%	0.00%
Distribution Volumetric Rate	2,100	3.5321	7,417.41	2,100	3.3507	7,036.47	-380.94	(5.14)%	5.01%
Low Voltage Volumetric Rate	2,100	0.0000	0.00	2,100	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	2,100	(0.4118)	(864.78)	2,100	(0.4851)	(1,018.71)	-153.93	17.80%	(0.72)%
Total: Distribution			7,782.91			7,182.67	-600.24	(7.71)%	5.11%
Retail Transmission Rate – Network Service Rate	2,100	2.5397	5,333.37	2,100	2.9218	6,135.78	802.41	15.05%	4.36%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,100	1.8033	3,786.93	2,100	1.9679	4,132.59	345.66	9.13%	2.94%
Total: Retail Transmission			9,120.30			10,268.37	1,148.07	12.59%	7.30%
Sub-Total: Delivery (Distribution and Retail Transmission)			16,903.21			17,451.04	547.83	3.24%	12.41%
Wholesale Market Service Rate	1,269,201.36	0.0052	6,599.85	1,269,201.36	0.0052	6,599.85	0.00	0.00%	4.70%
Rural Rate Protection Charge	1,269,201.36	0.0013	1,649.96	1,269,201.36	0.0013	1,649.96	0.00	0.00%	1.17%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.00%
Sub-Total: Regulatory			8,250.06			8,250.06			5.87%
Debt Retirement Charge (DRC)	1,226,400.00	0.00700	8,584.80	1,226,400	0.0070	8,584.80	0.00	0.00%	6.11%
Total Bill before Taxes			123,851.37			124,399.20	547.83	0.44%	88.50%
HST		13%	16,100.68		13%	16,171.90	71.22	0.44%	11.50%
Total Bill			139,952.04			140,571.09	619.05	0.44%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-13,995.20		(10%)	-14,057.11			
Total Bill (less OCEB)			125,956.84			126,513.98	557.14	0.44%	

# Large Use

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	4,395.85	4,430.14
Smart Meter Funding Adder	1.52	-
Service Charge Rate Rider(s)	0.81	0.02
Distribution Volumetric Rate	2.12930	2.14590
Distribution Volumetric Rate Rider(s)	(0.29560)	(0.53360)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	2.87440	3.30690
Retail Transmission Rate – Line and Transformation Connection Service Rate	2.08430	2.27450
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0045	1.0045

Consumption	3,066,000	kWh	6,000	kW
		kWh	Load Factor	70.0%

Current Loss Factor	1.0045
Proposed Loss Factor	1.0045

Large Use	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	3,079,797.00	0.0710	218,665.59	3,079,797	0.0710	218,665.59	0.00	0.00%	62.88%
Energy Second Tier (kWh)			0.00			0.00	0.00	0.00%	0.00%
Sub-Total: Energy			218,665.59			218,665.59	0.00	0.00%	62.88%
Service Charge	1	4,395.85	4,395.85	1	4,430.14	4,430.14	34.29	0.78%	1.27%
Service Charge Rate Rider(s)	1	2.33	2.33	1	0.02	0.02	-2.31	(99.14)%	0.00%
Distribution Volumetric Rate	6,000	2.1293	12,775.80	6,000	2.1459	12,875.40	99.60	0.78%	3.70%
Low Voltage Volumetric Rate	6,000	0.0000	0.00	6,000	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	6,000	(0.2956)	(1,773.60)	6,000	(0.5336)	(3,201.60)	-1,428.00	80.51%	(0.92)%
Total: Distribution			15,400.38			14,103.96	-1,296.42	(8.42)%	4.06%
Retail Transmission Rate – Network Service Rate	6,000	2.8744	17,246.40	6,000	3.3069	19,841.40	2,595.00	15.05%	5.71%
Retail Transmission Rate – Line and Transformation Connection Service Rate	6,000	2.0843	12,505.80	6,000	2.2745	13,647.00	1,141.20	9.13%	3.92%
Total: Retail Transmission			29,752.20			33,488.40	3,736.20	12.56%	9.63%
Sub-Total: Delivery (Distribution and Retail Transmission)			45,152.58			47,592.36	2,439.78	5.40%	13.69%
Wholesale Market Service Rate	3,079,797.00	0.0052	16,014.94	3,079,797.00	0.0052	16,014.94	0.00	0.00%	4.61%
Rural Rate Protection Charge	3,079,797.00	0.0013	4,003.74	3,079,797.00	0.0013	4,003.74	0.00	0.00%	1.15%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.00%
Sub-Total: Regulatory			20,018.93			20,018.93			5.76%
Debt Retirement Charge (DRC)	3,066,000.00	0.00700	21,462.00	3,066,000	0.0070	21,462.00	0.00	0.00%	6.17%
Total Bill before Taxes			305,299.10			307,738.88	2,439.78	0.80%	88.50%
HST		13%	39,688.88		13%	40,006.05	317.17	0.80%	11.50%
Total Bill			344,987.98			347,744.93	2,756.95	0.80%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-34,498.80		(10%)	-34,774.49			
Total Bill (less OCEB)			310,489.18			312,970.44	2,481.26	0.80%	

# Large Use

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	4,395.85	4,430.14
Smart Meter Funding Adder	1.52	-
Service Charge Rate Rider(s)	0.81	0.02
Distribution Volumetric Rate	2.12930	2.14590
Distribution Volumetric Rate Rider(s)	(0.29560)	(0.53360)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	2.87440	3.30690
Retail Transmission Rate – Line and Transformation Connection Service Rate	2.08430	2.27450
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0045	1.0045

Consumption	10,220,000	kWh	20,000	kW
		kWh	Load Factor	70.0%

Current Loss Factor	1.0045
Proposed Loss Factor	1.0045

Large Use	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	10,265,990.00	0.0710	728,885.29	10,265,990	0.0710	728,885.29	0.00	0.00%	63.52%
Energy Second Tier (kWh)			0.00			0.00	0.00	0.00%	0.00%
Sub-Total: Energy			728,885.29			728,885.29	0.00	0.00%	63.52%
Service Charge	1	4,395.85	4,395.85	1	4,430.14	4,430.14	34.29	0.78%	0.39%
Service Charge Rate Rider(s)	1	2.33	2.33	1	0.02	0.02	-2.31	(99.14)%	0.00%
Distribution Volumetric Rate	20,000	2.1293	42,586.00	20,000	2.1459	42,918.00	332.00	0.78%	3.74%
Low Voltage Volumetric Rate	20,000	0.0000	0.00	20,000	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	20,000	(0.2956)	(5,912.00)	20,000	(0.5336)	(10,672.00)	-4,760.00	80.51%	(0.93)%
Total: Distribution			41,072.18			36,676.16	-4,396.02	(10.70)%	3.20%
Retail Transmission Rate – Network Service Rate	20,000	2.8744	57,488.00	20,000	3.3069	66,138.00	8,650.00	15.05%	5.76%
Retail Transmission Rate – Line and Transformation Connection Service Rate	20,000	2.0843	41,686.00	20,000	2.2745	45,490.00	3,804.00	9.13%	3.96%
Total: Retail Transmission			99,174.00			111,628.00	12,454.00	12.56%	9.73%
Sub-Total: Delivery (Distribution and Retail Transmission)			140,246.18			148,304.16	8,057.98	5.75%	12.92%
Wholesale Market Service Rate	10,265,990.00	0.0052	53,383.15	10,265,990.00	0.0052	53,383.15	0.00	0.00%	4.65%
Rural Rate Protection Charge	10,265,990.00	0.0013	13,345.79	10,265,990.00	0.0013	13,345.79	0.00	0.00%	1.16%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.00%
Sub-Total: Regulatory			66,729.19			66,729.19			5.82%
Debt Retirement Charge (DRC)	10,220,000.00	0.00700	71,540.00	10,220,000	0.0070	71,540.00	0.00	0.00%	6.23%
Total Bill before Taxes			1,007,400.66			1,015,458.64	8,057.98	0.80%	88.50%
HST		13%	130,962.09		13%	132,009.62	1,047.54	0.80%	11.50%
Total Bill			1,138,362.74			1,147,468.26	9,105.52	0.80%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-113,836.27		(10%)	-114,746.83			
Total Bill (less OCEB)			1,024,526.47			1,032,721.43	8,194.97	0.80%	

# **Unmetered Scattered Load**

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	0.93	0.94
Smart Meter Funding Adder	-	ı
Service Charge Rate Rider(s)	-	•
Distribution Volumetric Rate	0.01710	0.01720
Distribution Volumetric Rate Rider(s)	(0.00200)	(0.00340)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00580	0.00670
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00430	0.00470
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0349	1.0349

Consumption	1,000	kWh		kW
RPP Tier One	750	kWh	Load Factor	

Current Loss Factor	1.0349
Proposed Loss Factor	1.0349

Unmetered Scattered Load	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	750.00	0.0710	53.25	750.00	0.0710	53.25	0.00	0.00%	40.14%
Energy Second Tier (kWh)	284.90	0.0830	23.65	284.90	0.0830	23.65	0.00	0.00%	17.82%
Sub-Total: Energy			76.90			76.90	0.00	0.00%	57.96%
Service Charge	1	0.93	0.93	1	0.94	0.94	0.01	1.08%	0.71%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate	1,000	0.0171	17.10	1,000	0.0172	17.20	0.10	0.58%	12.96%
Low Voltage Volumetric Rate	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	1,000	(0.0020)	(2.00)	1,000	(0.0034)	(3.40)	-1.40	70.00%	(2.56)%
Total: Distribution			16.03			14.74	-1.29	(8.05)%	11.11%
Retail Transmission Rate – Network Service Rate	1,034.90	0.0058	6.00	1,034.90	0.0067	6.93	0.93	15.52%	5.23%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,034.90	0.0043	4.45	1,034.90	0.0047	4.86	0.41	9.30%	3.67%
Total: Retail Transmission			10.45			11.80	1.35	12.87%	8.89%
Sub-Total: Delivery (Distribution and Retail Transmission)			26.48			26.54	0.06	0.21%	20.00%
Wholesale Market Service Rate	1,034.90	0.0052	5.38	1,034.90	0.0052	5.38	0.00	0.00%	4.06%
Rural Rate Protection Charge	1,034.90	0.0013	1.35	1,034.90	0.0013	1.35	0.00	0.00%	1.01%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.19%
Sub-Total: Regulatory			6.98			6.98			5.26%
Debt Retirement Charge (DRC)	1,000.00	0.00700	7.00	1,000	0.0070	7.00	0.00	0.00%	5.28%
Total Bill before Taxes			117.36			117.41	0.06	0.05%	88.50%
HST		13%	15.26		13%	15.26	0.01	0.05%	11.50%
Total Bill			132.61			132.67	0.06	0.05%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-13.26		(10%)	-13.27			
Total Bill (less OCEB)			119.35			119.41	0.06	0.05%	

# **Street Lighting**

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	0.47	0.82
Smart Meter Funding Adder	-	ı
Service Charge Rate Rider(s)	-	ı
Distribution Volumetric Rate	4.89730	8.52070
Distribution Volumetric Rate Rider(s)	2.62110	(0.71900)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	1.88560	2.16930
Retail Transmission Rate – Line and Transformation Connection Service Rate	1.39660	1.52410
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0349	1.0349

Consumption	2,010,000	kWh	6,700	kW
Connections	18,000	kWh	Load Factor	

Current Loss Factor	1.0349
Proposed Loss Factor	1.0349

Street Lighting	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	2,080,149.00	0.0710	147,690.58	2,080,149	0.0710	147,690.58	0.00	0.00%	48.94%
Energy Second Tier (kWh)			0.00			0.00	0.00	0.00%	0.00%
Sub-Total: Energy			147,690.58			147,690.58	0.00	0.00%	48.94%
Service Charge	18,000	0.47	8,460.00	18,000	0.82	14,760.00	6,300.00	74.47%	4.89%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate	6,700	4.8973	32,811.91	6,700	8.5207	57,088.69	24,276.78	73.99%	18.92%
Low Voltage Volumetric Rate	6,700	0.0000	0.00	6,700	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	6,700	2.6211	17,561.37	6,700	(0.7190)	(4,817.30)	-22,378.67	(127.43)%	(1.60)%
Total: Distribution			58,833.28			67,031.39	8,198.11	13.93%	22.21%
Retail Transmission Rate – Network Service Rate	6,700	1.8856	12,633.52	6,700	2.1693	14,534.31	1,900.79	15.05%	4.82%
Retail Transmission Rate – Line and Transformation Connection Service Rate	6,700	1.3966	9,357.22	6,700	1.5241	10,211.47	854.25	9.13%	3.38%
Total: Retail Transmission			21,990.74			24,745.78	2,755.04	12.53%	8.20%
Sub-Total: Delivery (Distribution and Retail Transmission)			80,824.02			91,777.17	10,953.15	13.55%	30.41%
Wholesale Market Service Rate	2,080,149.00	0.0052	10,816.77	2,080,149.00	0.0052	10,816.77	0.00	0.00%	3.58%
Rural Rate Protection Charge	2,080,149.00	0.0013	2,704.19	2,080,149.00	0.0013	2,704.19	0.00	0.00%	0.90%
Standard Supply Service – Administration Charge (if applicable)	1	0.2500	0.25	1	0.25	0.25	0.00	0.00%	0.00%
Sub-Total: Regulatory			13,521.22			13,521.22			4.48%
Debt Retirement Charge (DRC)	2,010,000.00	0.00700	14,070.00	2,010,000	0.0070	14,070.00	0.00	0.00%	4.66%
Total Bill before Taxes			256,105.82			267,058.97	10,953.15	4.28%	88.50%
HST		13%	33,293.76		13%	34,717.67	1,423.91	4.28%	11.50%
Total Bill			289,399.57			301,776.63	12,377.06	4.28%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-28,939.96		(10%)	-30,177.66			
Total Bill (less OCEB)			260,459.62			271,598.97	11,139.35	4.28%	

Effective and Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0174

## RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	9.83
Green Energy Act Initiatives Funding Adder	\$	0.02
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2012	\$	0.70
Distribution Volumetric Rate	\$/kWh	0.0143
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kWh	(0.0020)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until December 31, 2012	\$/kWh	(0.0019)
Rate Rider for Global Adjustment Sub-Account (2010) – applicable only for Non-RPP Customers		
- effective until April 30, 2012	\$/kWh	0.0013
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2011)		
- effective until December 31, 2012	\$/kWh	0.0012
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2012)		
- effective until December 31, 2012	\$/kWh	0.0001
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0075
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0055
MONTHLY RATES AND CHARGES – Regulatory Component		

Wholesale Market Service Rate	\$/kvvn	0.0052
Rural Rate Protection Charge – effective until April 30, 2012	\$/kWh	0.0013
Rural Rate Protection Charge – effective on and after May 1, 2012	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0174

\$/kWh

\$/kWh

0.0013

0.0011

0.25

## GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Multi-unit residential establishments such as apartment buildings supplied through one service (bulk metered) shall normally be classified as general service.

Where service is provided to combined residential and business, or residential and agricultural, whether seasonal or allyear premises, and the wiring does not provide for separate metering, the service shall normally be classed as general service.

Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### **MONTHLY RATES AND CHARGES – Delivery Component**

Rural Rate Protection Charge – effective until April 30, 2012

Rural Rate Protection Charge – effective on and after May 1, 2012

Standard Supply Service – Administrative Charge (if applicable)

Service Charge	\$	17.75
Green Energy Act Initiatives Funding Adder	\$	0.02
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2012	\$	2.37
Distribution Volumetric Rate	\$/kWh	0.0156
Rate Rider for Deferral/Variance Account Disposition (2010) - effective until April 30, 2012	\$/kWh	(0.0020)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until December 31, 2012	\$/kWh	(0.0014)
Rate Rider for Global Adjustment Sub-Account (2010) – applicable only for Non-RPP Customers		,
- effective until April 30, 2012	\$/kWh	0.0013
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2012)		
- effective until December 31, 2012	\$/kWh	0.0008
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0047
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0052

## Effective and Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0174

## **GENERAL SERVICE 50 to 699 kW SERVICE CLASSIFICATION**

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 700 kW. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	108.32
Green Energy Act Initiatives Funding Adder	\$	0.02
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2012	\$	2.13
Distribution Volumetric Rate	\$/kW	2.4381
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.7321)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until December 31, 2012	\$/kW	(0.2069)
Rate Rider for Global Adjustment Sub-Account (2010) – applicable only for Non-RPP Customers		
- effective until April 30, 2012	\$/kW	0.4861
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2011)		
- effective until December 31, 2012	\$/kW	0.0095
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2012)		
- effective until December 31, 2012	\$/kW	0.0196
Retail Transmission Rate – Network Service Rate	\$/kW	2.6053
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8307
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0052
Devel Data Books (in a Observe of March of April 00, 0040)	Φ /L \ A / L	0.0040

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge – effective until April 30, 2012	\$/kWh	0.0013
Rural Rate Protection Charge – effective on and after May 1, 2012	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

## Effective and Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0174

0.25

# **GENERAL SERVICE 700 to 4,999 kW SERVICE CLASSIFICATION**

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 700 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### **MONTHLY RATES AND CHARGES – Delivery Component**

Standard Supply Service – Administrative Charge (if applicable)

Service Charge	\$	1164.89
Green Energy Act Initiatives Funding Adder	\$	0.02
Distribution Volumetric Rate	\$/kW	3.3507
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.8881)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until December 31, 2012	\$/kW	(0.2434)
Rate Rider for Global Adjustment Sub-Account (2010) – applicable only for Non-RPP Customers	**	( /
- effective until April 30, 2012	\$/kW	0.5881
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2011)	******	
- effective until December 31, 2012	\$/kW	0.0447
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2012)	Ψ/	0.0
- effective until December 31, 2012	\$/kW	0.0136
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.9218
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	1.9679
MONTHLY RATES AND CHARGES – Regulatory Component		
MONTHET RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge – effective until April 30, 2012	\$/kWh	0.0013
Rural Rate Protection Charge – effective on and after May 1, 2012	\$/kWh	0.0011

Effective and Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0174

## LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand over 12 consecutive months used for billing purposes is equal to or greater than 5,000 kW, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	4430.14
Green Energy Act Initiatives Funding Adder	\$	0.02
Distribution Volumetric Rate	\$/kW	2.1459
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(1.0611)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until December 31, 2012	\$/kW	(0.1834)
Rate Rider for Global Adjustment Sub-Account (2010) – applicable only for Non-RPP Customers		
- effective until April 30, 2012	\$/kW	0.7109
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	3.3069
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.2745
MONTHLY RATES AND CHARGES – Regulatory Component		

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge – effective until April 30, 2012	\$/kWh	0.0013
Rural Rate Protection Charge – effective on and after May 1, 2012	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date January 1, 2012

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EB-2011-0174

\$/kWh

0.0011

0.25

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### **MONTHLY RATES AND CHARGES - Delivery Component**

Rural Rate Protection Charge – effective on and after May 1, 2012

Standard Supply Service – Administrative Charge (if applicable)

Service Charge (per connection)	\$	.94
Distribution Volumetric Rate	\$/kWh	0.0172
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kWh	(0.0020)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until December 31, 2012	\$/kWh	(0.0014)
Rate Rider for Global Adjustment Sub-Account (2010) – applicable only for Non-RPP Customers		
- effective until April 30, 2012	\$/kW	0.0013
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0047
MONTHLY RATES AND CHARGES – Regulatory Component		
MONTHET NATED AND OTTAKOED - Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge – effective until April 30, 2012	\$/kWh	0.0013

## Effective and Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0174

## STREET LIGHTING SERVICE CLASSIFICATION

All service supplied to roadway lighting equipment owned by or operated by the City of Brampton, Regional Municipality of Peel, or the Ministry of Transportation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per light)	\$	0.82
Distribution Volumetric Rate	\$/kW	8.5207
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.6678)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until December 31, 2012	\$/kW	(0.4973)
Rate Rider for Global Adjustment Sub-Account (2010) – applicable only for Non-RPP Customers		
- effective until April 30, 2012	\$/kW	0.4461
Retail Transmission Rate – Network Service Rate	\$/kW	2.1693
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5241

#### **MONTHLY RATES AND CHARGES – Regulatory Component**

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge – effective until April 30, 2012	\$/kWh	0.0013
Rural Rate Protection Charge – effective on and after May 1, 2012	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0174

## STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

## **MONTHLY RATES AND CHARGES – Approved on an Interim Basis**

Distribution Volumetric Rate \$/kW 1.5164

Effective and Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0174

## EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Board, that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### **MONTHLY RATES AND CHARGES – Delivery Component**

Distribution Volumetric Rate \$/kW 0.0617

**Effective and Implementation Date January 1, 2012** 

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0174

# microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge \$ 5.25

# Effective and Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0174

## **ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month

General Service 50 to 699 kW Classification \$/kW (0.7048)

General Service 700 to 4,999 kW Classification \$/kW (0.8758)

Primary Metering Allowance for transformer losses – applied to measured demand and energy \$% (1.00)

## SPECIFIC SERVICE CHARGES

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

#### **Customer Administration**

Non-

	Arrears certificate	\$	15.00
	Pulling post dated Cheques	\$	15.00
	Duplicate invoices for previous billing	\$	15.00
	Request for other billing information	\$	15.00
	Easement letter	\$	15.00
	Income tax letter	\$	15.00
	Account history	\$	15.00
	Credit reference/credit check (plus credit agency costs)	\$ 15.00	
	Returned cheque charge (plus bank charges)	\$ 15.00	
	Legal letter charge	\$	15.00
	Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
	Special meter reads	\$	30.00
	Special Billing Service (aggregation)	\$	125.00
	Special Billing Service (sub-metering charge per meter)	\$ 25.00	
-	Payment of Account		
	Late Payment - per month	%	1.50

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect Charge at meter – during regular Hours	\$	65.00
Disconnect/Reconnect Charge at meter – after regular hours	\$	185.00
Disconnect/Reconnect Charge at pole – during regular hours	\$	185.00
Disconnect/Reconnect Charge at pole – after regular hours	\$	415.00
Disconnect/Reconnection for >300 volts - during regular hours	\$	60.00
Disconnect/Reconnection for >300 volts - after regular hours	\$	155.00
Owner Requested Disconnection/Reconnection – during regular hours	\$	120.00
Owner Requested Disconnection/Reconnection – after regular hours	\$	155.00

Effective and Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

Specific Charge for Access to the Power Poles - per pole/year

EB-2011-0174 22.35

\$

# **RETAIL SERVICE CHARGES (if applicable)**

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		, ,
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

## LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0349
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0247
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045