1 050	A PROMODER TAY OF COLUMN TO MAKE IT IN THE TAY OF COLUMN TO THE TAY OF C	В	,C	D
	CTION 93 PILS TAX GROSS-UP "SIMPIL"			Version XX.xx
	GULATORY INFORMATION (REGINFO)			
	ity Name: Enwin Powerlines Ltd.			And the first of the second se
5 Kep	orting period: Jan. 1, 2002 to Dec. 31, 2002			
	s in reporting period:	30F		
7 Tot	is in reponing period:	365 3 65	days	
	al days in the calendar year:		days	
8	7. (A D. (A D.) 3. (A D.)		1	
	CKGROUND		-	The state of the s
	the utility reviewed section 149(1) ITA to		ļ	
	(and therefore subject to PILs)?		Y/N	Υ
13	(and therefore subject to Pills)?		Y/N	T T
	s the utility recently acquired by Hydro One			
15 200	I now subject to s.89 & 90 PILs?		Y/N	N
16	Thow subject to 5.09 & 90 Files?		1/19	IV
	ne utility a non-profit corporation?		Y/N	N
	ne utility is a non-profit corporation?		Y/IN	N
19 (11 11	ie utility is a non-profit corporation, please contact the Rates Manager at OEB)			
-	the Capital Tay 9 Large Corporations Tay Typesetians about a second the corporate		N//N1	Y
	the Capital Tax & Large Corporations Tax Exemptions shared among the corporate		Y/N	Y
20 grou				THE METHOD SECTION STATE AND ANY ACCUSATE OF A POST OF A
	ase identify the % used to allocate the exemption in Cell C63 in the TAXCALC eadsheet.			
21 spre 22	eausneer.			
	ounting Year End		Data	21 Doo
23 ACC	ounting Year End		Date	31-Dec
	RR NO TAX CALCULATIONS			
	EET #7 FINAL RUD MODEL DATA		 	
	OM 1999 FINANCIAL STATEMENTS)		-	
	E BOARD-APPROVED AMOUNTS		-	
29	= DUARD-AFFROVED AMICUNIS	l	 	The state of the s
	e base (wires-only)	: 		161,325,0
31	C DOSC (WILCO-OTHY)			101,020,00
	nmon Equity Ratio (CER)			45.00
33	Tailori Eduty (CETY)		-	-10.00
34 1-C	FR		 	55.00
35			-	00.00
	get Return On Equity			9.88
37				1
38 Del	ot rate			7.00
39				
40 Mai	rket Adjusted Revenue Requirement			13,383,5
41				
42 199	9 return from RUD Sheet #7			7,316,8
43				
44 Tot	al Incremental revenue			6.066.6
45 Inp	ut Board-approved dollar amounts phased-in			
46				
	mount allowed in 2001, Year 1			2,022,2
	mount allowed in 2002, Year 2			2,022,2
	mount allowed in 2003, Year 3 and forward (will be zero due to Bill 210)			
50				
51 Eq.	uity			72,596.2
52		Commence of the commence of th		
	turn at target ROE			7,172,5
54				
55 Del				88,728,7
56				
	emed interest amount in EBIT			6,211,0
58.		,		
	hase-in of interest - Year 1 (2001)		!	4,334,0
	38+D43)/D36)*D54	1		
	Phase-in of interest - Year 2 (2002)	<u> </u>		5,272,5
	38+D43+D44)/D36)*D54	1	-	
	Phase-in of interest - Year 3 (2003) and forward		4	5,272,5
	38+D43+D44)/D36)*D54 (due to Bill 210)			
65		<u> </u>		.
66				
1:67.1	MODEL_2003_ver2.3	I.	i	1

	A	В	C	D	E	F	G	Н		· · · · · · · · · · · · · · · · · · ·	l K	
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial			<u> </u>			M of F	M of F	MofF	-
3	DEFERRAL/VARIANCE ACCOUNTS		Estimate						Filing	Filing	Filing	
4	TAX CALCULATIONS (TAXCALC) ("Wires-only" business - see Tab TAXREC)								Variance	Variance		_
5	T MICO ONLY BUSINESS - SEE TAD TAXREO				-				K-C	Explanation	(June) Version XX.xx	
6			\$					<u> </u>	\$		S S	
7	Utility Name: Enwin Powerlines Ltd.	ON WHOM CHUSEDS	CONTROL OF	BIBERRE	A COLUMN TWO	NAIS NE	CONTRACTOR OF THE	20001211		RIGHT STREET, AND THE TREET, STREET, S	COMMENDED FOR THE PROPERTY OF	NAME AND ADDRESS OF
9	Reporting period: Jan. 1, 2002 to Dec. 31, 2002 Days in reporting period:	005	7		:					- 4.14	Column	
10	Total days in the calendar year:		days					-		with the second second	Brought From	
11			cays								TAXREC	·
12 13									-	The state of the second	1704112.0	
	I) COPPORATE INCOME TAYED											
	I) CORPORATE INCOME TAXES Regulatory Net Income	1	11.361.314					<u> </u>	0.700.010		2.00	
16	Togador) Het moome		1,,301,314						-6,539,649		4,821,665	
	BOOK TO TAX ADJUSTMENTS						-	-				
18								_				
	Additions: Depreciation & Amortization	2	7,289,925	·								
21	Employee Benefit Plans - Accrued, Not Paid	3	598,232				-		439,035 303,115		7,728,960 896,347	
22	Tax reserves deducted in prior year	4	0						303,113		090,347	
23	Reserves from financial statements-end of year	4	0						0		Ö	
24 25	Regulatory Adjustments Other Additions (See Tab entitled "TAXREC")	5	0				<u> </u>		0		0	
26	"Material" Items from "TAXREC" worksheet	6	n		_		ļ	<u> </u>	423,144		400.4.4.	-
27	Other Additions (not "Material") "TAXREC"	6	0			<u> </u>			423,144 17,750		423,144 17,750	
28	"Material Items from "TAXREC 2" worksheet	6	0						744,019		744,019	
29 30	Other Additions (not "Material") "TAXREC 2"	6	D						28,088		28,088	
	Deductions:										·	
	Capital Cost Allowance and CEC	7	5,546,607				-	<u> </u>	10,307,648		15,854,255	
33	Employee Benefit Plans - Paid Amounts	8	285,556			_			129.292		414.848	
34	Ilems Capitalized for Regulatory Purposes	9	0						4,738,247		4,738.247	
35	Regulatory Adjustments Interest Expense Deemed/ Incurred	10	0		<u> </u>		<u> </u>		0		0	
37	Tax reserves claimed in current year	11	5,272,548 0						-308,215	·	4,964,333	
38	Reserves from E/S beginning of year	4	0				-		0		0	
39	Contributions to deferred income plans	3	0						0		0	
40	Contributions to pension plans	3	0						0		0	
	Interest capitalized for accounting but deducted for tax Other Deductions (See Tab entitled "TAXREC")	11	0					ļ	0		0	
43	"Material" Items from "TAXREC" worksheet	12	0	_				-	0		0	
44	Other Deductions (not "Material") "TAXREC"	12	0						0		0	
45	Material Items from "TAXREC 2" worksheet	12	. 0						1,503,302		1,503,302	
46 47	Other Deductions (not "Material") "TAXREC 2"	12	0						41,146		41,146	
48	REGULATORY TAXABLE INCOME/ (LOSSES)		8,139,760			├			11 826,922			
49	TEOOD TONE TOO BEEL TOO MET (EOODEO)		0,139,730			-		-	11.620,922		(12,856,158)	┼
50	CORPORATE INCOME TAX RATE					ļ					<u> </u>	
51	Deemed %	13	38 62%						0.0000%		38.62%	
52 53	REGULATORY INCOME TAX		3,143,575				<u> </u>	<u> </u>				
54	Taxable Income x Rate		3,143,575				-		-3,143,575		0	
55												-
56	Miscellaneous Tax Credits	14	0						0		0	1
57 58	Table 113				-	Ļ	-			are some supplemental supplemen		
59	Total Regulatory Income Tax		3,143,575	a de serim me	**********		-		3143.575	***	0	-
-	To determine the exemptions for capital tax and large corporations		 									
60	tax:											
1	Please identify the percentage used in the allocation of the											1
61	exemption in cell C61. Please explain the basis of the allocation if		81%]								
62	the percentage is other than 100%.						-	\vdash			-	-
	II) CAPITAL TAXES			<u> </u>		-	+	\vdash			 	1
64								L				1
	Ontario							Ţ.				I
	Base Less: Exemption	15	161,325,087	 -		<u> </u>	-	<u> </u>	28,069,158		189,394,245	
	Deemed Taxable Capital	16	4,065,000 157,260,087			+			-1,195 28,067,963		4,063,805 185,330,440	
69			53, 200,007			†	-	-	20,001,863		100,380,440	-
	Rate (.3%)	17	0.3000%						0.0000%		0.3000%	1
71	Not Amount (Toughly Carthy) Data				<u> </u>	 	_	<u> </u>				7
73	Net Amount (Taxable Capital x Rate)		471,780	-	-		-	-	84.211		555,991	
	Federal (LCT)				-	 	-				ļ	1
75	Base	18	161,325,087			<u> </u>			41,679,696		203,004,783	1
	Less: Exemption	19	8,130,000						1,870,000		10,000,000)
77	Deemed Taxable Capital		158 195,087		<u> </u>	-	-		43,549,696		193,004,783	4
	Rate (.225%)	20	0.2250%	-		+	+-	-	0.0000%		0.2250%	d
80			0.2.25076			1	1	+			0.22.00%	1-
	Gross Amount (Taxable Capital x Rate)		344,689						89,572		434,261	
82 83	Less: Federal Surtax	21	91,165				-	ļ	-91,165		0	
84	Net LCT		253,524	-	<u> </u>	-	-		-1,593		10100	
85			253,524	1-		-		 	-1,593		434,261	+
	Annual control of the					1		1	1	l	,	1

SECTION 28 PLEAT TAX GROSS UP *SAMUL* TEM Initials Fedinate				-			, American	, mooning	pamm=+3				
2 DEFERMALASSANCE ACCOUNTS BUT AND ACCOUNTS AND ACCOUNTS AND ACCOUNTS BUT AND ACCOUNTS AND	1	A SECTION 93 DIL & TAY COOSE HD "SIMPLE"	В	C	D	Ë	F	G	Н		J	K	1
March (Action Process of the Control of the Contr			HEW										
A West South Description No. No. September Section S				Latinate								ring	
Manufacture (Manufacture (Manufacture)) Manufacture (Manufacture) Manufacture) Manufacture (Manufacture) Manufacture) Manufacture (Manufacture) Manufacture) Manufactu	4											(June)	
State Stat	5											Version XX.xx	
Western Tax District used for gines - up forcince a unity of 27 (00) 20 (10) 2			THE RESIDENCE INCH	\$ 	CTEM 4033	LUGISEEN SHIW	DiRECTOR.	(C)2031FH (SF	-	S RETHEN RESECUENCES SERVICE RESECUENCES SERVICES SERVICES SERVICES SERVICES SERVICES SERVICES SERVICES SERVICES	IN STREET, WILLIAM TO THE REST OF THE PROPERTY	S S	ELFT-MENTED
20	86	III) INCLUSION IN RATES			-			<u> </u>					
100	-	Income Tay Rate used for cross- up (evolute curtay)		27 E09/									\vdash
## 15 Circ (present sign) ## 2	89	Tax rate assarts gress- up (exclude surtax)		37.5076				_					-
22 Contest Company Early 24 25 25 25 25 25 25 25		Income Tax (grossed-up)	22	5,029,720									
10													
1948		Ontario Capital Tax	24	471,780				ļ					
Second Proceedings Second Secon		The state of the s											
Second Content Conte		Total S. 93 Pill s Rate Adjustment	25	5 007 420				-	ļ	· · · · · · · · · · · · · · · · · · ·	ļ		
MARTHURE TRUE-UPS (past June 2022)			20	0,001,100						·			+
SECOND Process Common		THE STATE OF THE S								1 Mar			+-1
Col. V Calculation of the True-up Variance										CONTRACTOR STATEMENT OF THE STATEMENT OF	***************************************		N. S.
Col.							ļ						\perp
Color Person Parts Accounty Not Paul Color Person Color Colo		IV a) Calculation of the True-up Variance							ļ	DR/(CR)			$\perp \perp \mid$
200 For Internated Settlement Fund or year		Employee Benefit Place Acquired Not Poid							<u> </u>	000.445			
Col. Processes from Financial Scientification of System Col. Col				,									+
Common C	104	Reserves from financial statements-end of year					-						1
10 Other procedures Security	105	Regulatory Adjustments	5							D			
Second Part	106	Other additions "Material" Items "TAXREC"					ļ	<u> </u>	<u> </u>		ļ		1
	107	Onier auditions iwaterial items "TAXKEC 2"	6			ļ		-	ļ	744.019		ļ	+
10. terms Capitations for Regulative Purposes 0		Employee Benefit Plans - Paid Amounts	8	~					+	100 000			1
11 Regulation Adjustments	110	Items Capitalized for Regulatory Purposes						1					1
1.5 Fax reserves claimed in current year	111	Regulatory Adjustments											
11- Raser-ve from 1/5 beginning of year	112	Interest Adjustment for tax purposes (See Below - cell (206)											
15 Contributions to deferred income plans	113	Tax reserves claimed in current year					ļ						1
116 Contributions to persion plane 3	115	Contributions to deferred income plans				-			 -				
110 Other deductors "Material" Items "TAXREC" 12 15.53.802 11.50 Other deductors "Material" Item "TAXREC 2" 12 15.53.802 11.50 Other deductors "Material" Item "TAXREC 2" 12 15.53.802 11.50 Other Exe Rate (excluding surtax) 26 27.50 Other Exe Rate (excluding surtax) 2.50 Other Exe Rate (excluding s				·	_		 		 				+
15 20 Total TRUE-UPS before (ax effect 26						-			ļ .				
120 Total TRUE-UPS before [ax effect 26		Other deductions "Material" Item "TAXREC 2"	12							1,503,302			
22 Income Tax Rate (excluding surtax)		T. L. CTOLIE LIDOL.				ļ	ļ						—
122 Income Tax Rate (excluding surfax)		Total TRUE-UPS before tax effect	26				<u> </u>	 	=	4,900,563			
123 Income Tax Effect on True-up adjustments		Income Tax Rate (excluding surfax)					 	İ.	v -	37 50%			-
125	123								†^	37,3070			1
128 Isss: Miscellaneous Tax Credits 14		Income Tax Effect on True-up adjustments							.=	-1,837,711			
128 Total Income Tax on True-ups		· · · · · · · · · · · · · · · · · · ·				<u> </u>	ļ	ļ					ļ
128 Total Income Tax on True-ups		Less: Miscellaneous rax Credits	14	17,744,000,000,000	-	 	+		ļ	D		<u> </u>	
129		Total Income Tax on True-ups			-			+	+	-1 837 711			+
131 132 TRUE-UP VARIANCE	129							1		1-0-1		1	
132 TRUE-UP VARIANCE	130	Income Tax Rate used for gross-up (exclude surtax)								37,50%			
133 M b Calculation of the Deferral Account Variance		TOUR UNIVERSION					 				· · · · · · · · · · · · · · · · · · ·	<u> </u>	┷
134 W Calculation of the Deferral Account Variance		TRUE-UP VARIANCE					 	-	<u> </u>	(2,940,338)			+-
135		IV b) Calculation of the Deferral Account Variance			l	ī		1					+
136 setimate column	135	and the second of the second o				<u> </u>	-	1	-				+-
138 REVISED CORPORATE INCOME TAX RATE					T	1		İ	1				
138 REVISED CORPORATE INCOME TAX RATE					ļ	ļ			=	8 139,760			<u> </u>
139	137	DEVISED CODDODATE INCOME TAY DATE			 	ļ		-					+-
140 REVISED REGULATORY INCOME TAX	130	REVISED CORPORATE INCOME TAX RATE		ļ	-	1	+		X	38.62%	 	 	+
141		REVISED REGULATORY INCOME TAX		1	 	+	-	+-	=	3 143 575		 	+
143	141							+	T .		<u> </u>	<u> </u>	
144 Total Revised Regulatory Income Tax		Less: Revised Miscellaneous Tax Credits			T			1	-	0			1
Less: Regulatory Income Tax reported in the Initial Estimate Column 146 (Cell C58) -		Total Paying December 15 T-			1	!		<u>Ļ_</u>		2112			+-
Less: Regulatory Income Tax reported in the Initial Estimate Column 146 (Cell C58) 147 148 Regulatory Income Tax Variance 149 150 Ontario Capital Tax 151 Base 152 Less: Exemption 153 Rate (as a result of legislative changes) 155 Rate (as a result of legislative changes) 157 Revised Ontario Capital Tax 158 C72) 159 Regulatory Income Tax reported in the Initial estimate column (Cell 158 C72) 159 Regulatory Income Tax variance 150 Ontario Capital Tax variance 151 Result of legislative changes) 152 Result of legislative changes 153 Regulatory Income Tax reported in the Initial estimate column (Cell 159 C72) 159 Regulatory Income Tax variance 150 Ontario Capital Tax variance 150 Ontario Capital Tax variance 151 Regulatory Income Tax variance 152 Result of legislative changes 153 Regulatory Income Tax variance 155 Rate (as a result of legislative changes) 157 Revised Ontario Capital Tax 158 C72) 159 Regulatory Income Tax variance 159 Regulatory Income Tax variance 150 Ontario Capital Tax variance 150 Ontario Capital Tax variance 151 Result of legislative changes 152 Less: Exemption 153 Less: Exemption 154 Less: Exemption 155 Rate (as a result of legislative changes) 156 Revised Federal LCT 157 Revised Ontario Capital Tax variance 158 C72) 159 Regulatory Income Tax Variance 159 Regulatory Income Tax Variance 150 Ontario Capital Tax Variance 150 Ontario Capital Tax Variance 150 Ontario Capital Tax Variance 151 Application Tax Variance 152 Less: Exemption 153 Less: Exemption 154 Less: Exemption 155 Revised Federal LCT 156 Revised Federal LCT 157 Revised Federal LCT 158 Revised Federal LCT 159 Revised Federal LCT 150 Revised Federal LCT 150 Revised Federal LCT 150 Revised Federal LCT 151 Revised Federal LCT 152 Revised Federal LCT 155 Revised Federal LCT 156 Revised Federal LCT 157 Revised Federal LCT 158 Revised Federal LCT 159 Revised Federal LCT 150 Revised Federal LCT 150 Revised Federal LCT		rotal Kevised Regulatory Income Lax		<u> </u>	-	-	<u> </u>	-	=	3,143,575			
146 (Cell C58) -	143	Less: Regulatory Income Tax reported in the Initial Estimate Column		 		+	+-	-			 		+-
148									-	3,143,575			
149	147												
150 Ontario Capital Tax		Regulatory Income Tax Variance			1				=	0			
151 Base		Optario Capital Tay		ļ		1	+-	1	-				
152 Less: Exemption - 4,065,000				 	 	+	+	+-	-				+
153 Revised deemed taxable capital = -157,260,087. 155 Rate (as a result of legislative changes) x 0,3000% 155 Revised Ontario Capital Tax = 471,780 Less: Ontario Capital Tax reported in the initial estimate column (Cell - 471,780 158 Regulatory Ontario Capital Tax Variance = 0. 160 Base 151,325,087. 163 Less: Exemption - 8,130,000 164 Revised Federal LCT = 153,195,087. 155 Revised General LCT - 8,130,000 156 Revised Federal LCT - 153,195,087.	152	Less: Exemption		<u> </u>	L	İ	1	1	1-	4,065,000			
155 Rate (as a result of legislative changes) x 0,3000%		Revised deemed taxable capital						I]=			1	
155		Data (see a see that had had had had had had had had had had	ļ		<u> </u>	ļ	ļ	1	4			-	+
157 Revised Ontario Capital Tax		mate (as a result of legislative changes)	ļ	 	-		-		. X	0 3000%	 		
Less: Orlario Capital Tax reported in the initial estimate column (Cell 158 C72) - 471,780 - 471,780 - 471,780 - 159 Regulatory Ontario Capital Tax Variance = 50 - 50 - 50 - 50 - 50 - 50 - 50 - 50		Revised Ontario Capital Tax	 	 	-		+		+=	471.780	l	-	+
158 C72 - 471,780 - 471,780 - 47	1		-	1	t	†		-	Ť	7/1//00		1	+
159 Regulatory Ontario Capital Tax Variance		C72)	<u> </u>			1	1	1	1-			<u> </u>	
161 Federal LCT 162 Base 151,325,087 163 Less Exemption - 8,130,000 164 Revised Federal LCT = 153,195,087		Regulatory Ontario Capital Tax Variance	-		_				1=		4		_
162 Base [161,325,087] 163 Less: Exemption - 8,490,000 164 Revised Federal LCT = 1,453,195,087		Enderel I CT	 			ļ		+	 			-	
163 Less Exemption - 8490,000 164 Revised Federal LCT = 453,195,087			-		-	-				181 975 097	1	·	
164 Revised Federal LCT = 1887 453,195,087			 	<u> </u>	+	 	+		+				
165	164	Revised Federal LCT						1	æ		1		
	165												

			THE WATER SAIL OF THE PARTY OF THE WORLD SAIL OF THE		-		-	шана		iniaa liinda jalikulii lagaja piriko jihaa rayaanisi (Bi	принятичностиностиничного	g-mon-manage
	A	В	С	D	E	F	G	Н	1	J	K	L
1	SECTION 93 PILS TAX GROSS-UP "SIMPIL"	ITEM	Initial			ļ			M of F	M of F	M of F	
	DEFERRAL/VARIANCE ACCOUNTS		Estimate	_					Filing	Filing	Filing	
	TAX CALCULATIONS (TAXCALC)						ļ		Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
5	The state of the s	1									Version XX.xx	
		DESTRUCTION OF STREET	S REPRESENTATION AND THE PARTY OF THE PARTY	F101204155091	DIESERVED	en same	-	nawas	S. S. S. S. S. S. S. S. S. S. S. S. S. S	DAN MENTER (NEW STREET, NEW ST	S S	NEW TO SERVE
166	Rate (as a result of legislative changes)					1			0.2250%			
167	And the second s	-			<u> </u>		-					
168	Gross Amount	<u> </u>				<u> </u>	<u> </u>		344 689			
	Less: Federal surtax	-		-			ļ		91,165			\vdash
	Revised Net LCT			-				=	253,524			
171	Land Fadam U.C.					-	-					
172	Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance	I		-		 	 		253,524	A		\vdash
174	Regulatory Federal LCT Variance				ļ		<u> </u>	=	0		ļ	\vdash
			· .					ļ			ļ	1
176	income Tax Rate used for gross-up (exclude surtax)					-	!	ļ	37.50%			
	Income Tax (grossed-up)		·	+	-	<u> </u>	-) 	0			
	LCT (grossed-up)	I				ļ	-	+	0		 	
	Ontario Capital Tax				ļ			+	<u> </u>			
180	Oriano Capital Tax	+				-			U U		<u> </u>	
	DEFERRAL ACCOUNT VARIANCE	1		+-		-	1	=	0			
182	DEFENTAL MODOGITT VARIAGE	1			-				0.			
183	TRUE-UP VARIANCE (from cell I132)					İ		+	(2.940.338)			
184	THOS OF TAKINIOS (BOIN CONTINUE)				 	_	1	1	(2,550,000)			
The same of the sa	Deferral Account Entry (Positive Entry = Debit)	+						+=	(2,940,338)			
186	(Deferral Account Variance + True-up Variance)							-	(2,940,330)	<u> </u>		
187	To be included as deferral account in rate application)	-		-			+					\vdash
188	To be included as deferral account in rate applications	+		-	-			ļ			-	1-1
189		DEPENDENCE OF THE	CONTROL STREET, STREET	TO SELECTION TO	CONTRACTOR OF THE PARTY OF THE	MANAGEMENT OF	nocuones:	THE PARTY	AND DESCRIPTION OF SELECTION OF	SCHOOL SECTION OF SECURITY OF	THE PERSON NAMED AND POST OF THE PERSON NAMED AND PARTY.	*****
	V) INTEREST PORTION OF TRUE-UP	ne Leena Compression			+	 	1	-				
191	Variance Caused By Phase-in of Deamed Debt			-				<u> </u>				1
192	Variance Caused by Friase-III of Deethed Debi	-			+							+
	Total deemed interest (REGINFO)			-	-		-	· · · · · · ·	6,211,016			
194	Interest phased-in (Cell C36)				†	-		+	5,272,548	Mariana a construir de la cons		+
195	The set phases in Your 200)		entremana accessor than to the committee of the committee						0,2,12,0,10			1
196	Variance due to phase-in of debt structure	-				+	-	-	938,468			-
197	according to Rate Handbook				-	i —	+					
198				_	i –			T-				
199	Other Interest Variances (i.e. Borrowing Levels			1	†		+	 				1
200	Above Deemed Debt per Rate Handbook)	T		-	-		1	-				1
201	Interest deducted on MoF filing (Cell K36+K41)				Ť		1 .	İ	4,964,333			1
202	Total deemed interest (REGINFO CELL D57)	1	***************************************			1	1		6,211,016			
203							T	1 .				T
204	Variance caused by excess debt				1	1	1	1	. 0			T
205		T			1	1	ī	T				1
206	Interest Adjustment for Tax Purposes (carry forward to Cell I112)				1	1		1	0		L	
207	2			T								
208	Total Interest Variance						T		938,468		T	
209		:		}		T		1				1

	A	В	С	D	Е	E
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	E Wires-only	F
	TAX RETURN RECONCILIATION (TAXREC)	L., 12	Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4			Return			
5	THE CONTRACT OF THE SPITE OF THE CONTRACT OF THE PROPERTY OF THE CONTRACT OF T	OZERTYKKANIA	na a sa sa sa sa sa sa sa sa sa sa sa sa	(CONTORINADO INTERNACIONAL)	Version XX.xx	
	Section A: Identification:					
	Utility Name: Enwin Powerlines Ltd.					
응	Reporting period: Jan. 1, 2002 to Dec. 31, 2002 Taxation Year's start date: January 1, 2002					
	Taxation Year's end date: December 31, 2002					
	Number of days in taxation year:		365	days		<u> </u>
12	Number of days in taxation year.		303	uays		
	Please enter the Materiality Level :		181,491	< - enter materi	ality level	
14	(0.25% x Rate Base x CER)	Y/N	Ý	United Principle	and ioic.	
15	(0.25% x Net Assets)	Y/N				
16	Or other measure (please provide the basis of the amount)	Y/N	N		***************************************	
	Does the utility carry on non-wire related operation?	Y/N	N			
	(Please complete the questionnaire in the Background question	nnaire	worksheet.)			
19		ļ				
20 21	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
	Section B: Financial statements data:	-				-
	Input unconsolidated financial statement data submitted with tax re	tuene				-
24	The actual categories of the income statements should be used.	turris.		***************************************		
25	If required please change the descriptions except for amortization,	interesi	expense and a	rovision for inco	me tax	
26		i .				
27	Please enter the non-wire operation's amount as positive number,	the prog	gram automatic	ally treat all amo	ounts	I
28	in the "non-wires elimination column" entered as negative values in	the TA	XREC and TAX	REC2.		
	Description:					
	Income:		057.451.000		257 47	<u></u>
31 32	Distribution Revenue	+	257,151,699		257,151,699	
3∠ 3•3	Other Income Miscellaneous income	+	3,994,830 41,146		3,994,830 41,146	
34	• massendifected income	+	41,140		41,146	
35	· · · · · · · · · · · · · · · · · · ·	- - -			0	
	Revenue should be entered above this line	1		1	C. C. C. C. C. C. C. C. C. C. C. C. C. C	1
37	The state of the s	i		İ		1
	Expenses:					I
39	Cost of energy purchased	-	222,212,787		222,212,787	
40	Administration		26,424,263		26,424,263	
41	Customer billing and collecting	-	7 700 000		C	ļ
42 43	Amortization Operations and maintenance		7,728,960		7,728,960 C	
44	Ontario Capital Tax	-				
45	Charte Capital Tax				Č	*
46		†		i	Č	
47	The state of the s	-		A CONTRACT OF THE PART OF THE	C	
48		-				
49		1				
	Net Income Before Interest & Income Taxes EBIT	=	4,821,665			
51 52	Less: Interest expense for accounting purposes	 	4,964,333		4,964,333	
53	Provision for payments in fieu of income taxes Net Income (loss)	=	410,852	0	410.852 -553.520	
	(The Net Income (loss) on the MoF column should equal to the net income	 	000,02.0	<u>P</u>	0.00,02.	-
	(loss) per financial statements on Schedule 1 of the tax return.)	-		i		İ
54		1				
55		<u> </u>	ļ			ļ
56 57	Section C: Reconciliation of accounting income to taxable inc From T2 Schedule 1	ome		<u> </u>	ļ	
58		-	ļ	-		+
59	BOOK TO TAX ADDITIONS: Provision for income tax	+	410.852		410.852	1
	Depreciation & Amortization	+	7,728,960		7,728,960	
	Employee benefit plans-accrued, not paid	+	896,347	Ö		
62	Tax reserves deducted in prior year	+	(()
63	Reserves from financial statements- end of year	+		·		
	Regulatory adjustments	+				2
	Material addition items from TAXREC 2	+	744,019		4	
66 67	Other addition items (not Material) from TAXREC 2	+	28,088	y C	28,08	4
68	Subtotal		9,808,268		9,808,266	3
69	ACCIDENT PROPERTY OF THE PROPE		7,505,205	<u> </u>	4,990,830	4
	Other Additions: (Please explain the nature of the additions)					
71	Recapture of CCA	+				
	Non-deductible meals and entertainment expense	+	17,750)	17,75	
	Capital items expensed	+	100	41	400.44	
74	Adjustment to income for lease payments	++	423,144	+	423,14	
75 76		+	 	-		0
77		+	1	1		5
78	Total Other Additions		440,894			
79	-	1				
80	Total Additions	=	10.249.160	0	10.249.16	
81						1
	Recap Material Additions:			1		
83		yariy				2
84		10.03				ם
85						0
86	Adjustment to income for lease payments		42314		42314	
87	Property of the Control of the Contr	1				0
88	par kangan pergebeni si king 1966-yang 1969-yang 1969-yang 1969-yang 1969-yang 1969-yang 1969-yang 1969-yang 1 Bang pengebenian pengebengan pengebengan pengebenah pengebenah pengebengan pengebenah pengebengan pengebengan					0
90	Total Other additions >materiality level	+	42314) 42314	
	Other deductions (less than materiality level)		17,75		17,75	
91						
91		ii ga wali	440,89	4 Militar nemerikan dariak) 440,89	41

1 5	A ECTION 93 PILs TAX GROSS-UP "SIMPIL"	B	C	D Non wires	E Miras anh	F
	AX RETURN RECONCILIATION (TAXREC)	LINE	M of F	Non-wires Eliminations	Wires-only Tax	
3 (fo	or "wires-only" business - see s. 72 OEB Act)		Tax	Elimitatoria	Return	
4 5			Return			
	ENTERPRENTANTAMENTALISMENT	NO PUBLICA	портово из навления в напр	DESCRIPTION OF STREET	Version XX.xx	
	OOK TO TAX DEDUCTIONS: apital cost allowance	_	15,011,902		15,011,902	
	umulative eligible capital deduction		842,353		842,363	
97 E	mployee benefit plans-paid amounts	-	414,848		414,848	
98 Ite	ems capitalized for regulatory purposes	-	4,738,247		4,738,247	
00	legulatory adjustments : CCA				0	
	other deductions	-			0	
	ax reserves claimed in current year	-	0	0	0	
	deserves from F/S- beginning of year contributions to deferred income plans	-	0		0	
	Contributions to deferred income plans				0	
06 In	sterest capitalized for accounting deducted for tax	-			0	
	laterial deduction items from TAXREC 2	-	1.503.302		1,503,302	ale selection and
09	ther deduction items (not Material) from TAXREC 2		41,146	0	41,146	
10	Subtotal	=	22 551,798	0	22,551,798	
	her deductions (Please explain the nature of the deductions)					
	haritable donations - tax basis				0	
14	ain on disposal of assets	-			0	
15					0	
16					0	
17 18	Total Other Deductions	=		0	0	
19	Total Deductions	=	22,551,798	0	22,551,796	
20		11 AMERICA 18 1803				
	ecap Material Deductions:	550 SPS	I A		Ó	
122	en a persona en la primer de la primer succe, en la securió de la constante de la constante de la persona de l El estado de la constante de la constante de la constante de la constante de la constante de la constante de l			0		
124			0	0	0	
125			0	- 0		
126	Fotal Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level	(a	. 0	0	0	
129 T	otal Other Deductions		0	0	0	
130	TAVADI E MOCHE	<u> </u>				
	AXABLE INCOME DEDUCT:	=_=	-12,856,158	0	-12,856,158	
	Non-capital loss applied				C	
134	Net capital loss applied	-			g	
	NET TAXABLE INCOME	=	(12,856,158)	0	(12,856,158)	
136 137 N	Net Federal Income Tax	+			0	
	Net Ontario Income Tax	+			0	
	Subtotal	=	0	0	0	
	.ess: Miscellaneous tax credits Total Income Tax	=	O	0	0	
142	SGI TIOO TO TUN			7		
143						
	Section D: Detail calculation of the Ontario Capital Tax DNTARIO CAPITAL TAX		-			
	From Ontario CT23)					
	PAID-UP CAPITAL					
148	Poid up popital atopk		62,547,581		62,547,581	
	Paid-up capital stock Retained earnings (if deficit, deduct)	+/-	-2,441,072		-2,441,072	
151 (Capital and other surplus excluding	+	516,528		516,528	
	appraisal surplus oans and advances	+	24 000 111		34,830,441	
	Loans and advances Bank loans	+	34,830,441 31,829,046		34,830,441 31,829,046	
155 E	Bankers acceptances	+	13,436,820		13,436,820	
156 E	Bonds and debentures payable	+	50,000,000		50,000,000	
	Mortgages payable Lien notes payable	+			0	
	Deferred credits	+	1		0	
160	Contingent, investment, inventory and similar reserves	+			0	
	Other reserves not allowed as deductions	· †	11,108,564		11,108,564	
163	Share of parthership(s), joint venture(s) paid-up capital Sub-total	+	201,827,908	0	201,827,908	
164	Subtract:					
	Amounts deducted for income tax purposes in excess of amounts	-	40.100.55		40 154 000	
	booked Deductible R&D expenditures and ONTTL costs deferred for income		12,433,663	9	12,433,663	
166		- ·			0	
167	Total (Net) Paid-up Capital	=	189 394 245			
168	FIROIDI E INGGESTRAERITO					
169 170	ELIGIBLE INVESTMENTS			 		
	Bonds, lien notes, interest coupons	+	 		0	-
172	Mortgages due from other corporations	+			0	
	Shares in other corporations	. +		ļ	0	
	Loans and advances to unrelated corporations Eligible loans and advances to related corporations	+	i	ļ	0.00	
	Share of partnership(s) or joint venture(s) eligible investments	+			0	
177	No. of the second secon) (
178	Total Eligible investments	=)i 0	

	Δ	В	c l	D	E	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	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	
4			Return			
5		idsera scoraza		THE PERMITTER OF STREET	Version XX.xx	
180	TOTAL AND THE					
182	TOTAL ASSETS			 		
	Total assets per palance sheet	+	228,058,615		228 058 616	
	Mortgages or other liabilities deducted from assets	+			0	
	Share of partnership(s)/joint venture(s) total assets	+			0	
	Subtract: Investment in partnership(s)/joint venture(s)				0	
187	Total assets as adjusted	=	228 058 615	Ú	228,058,615	
189	Total assets as aujusteu		220,000,010		220,000,010	
	Add: (if deducted from assets)					
	Contingent, investment, inventory and similar reserves	+	i		0	
192		+			0	
	Subtract: Amounts deducted for income tax purposes in excess of amounts				D	
	booked	-	12,433,663		12,433,863	
	Deductible R&D expenditures and ONTTI costs deferred				0	
	for income tax					
	Subtract: Appraisal surplus if booked	-			0	
197 198	Add or subtract: Other adjustments	4/-	 		Ó	
199	Total Assets	==	215.524.952	r	215,624,952	
200	To the state of th					
201						de man es morre
	Investment Allowance	<u> </u>	0		0	
203	T	<u> </u>	ļ			
205	Taxable Capital	i			1	
	Net paid-up capital	+	189,394,245	Ţ	189,394 245	-
207	Subtract: Investment Allowance		. 0			
208	The second secon	ļ				
209	Taxable Capital	ļ=-	189,394,245	1	189,394,245	1
210	Capital Tax Calculation	ł				
212		ļ —	4,063,805	5	4,063,805	
213		L				
	Net Taxable Capital		185,330,440		185,330,440	
215	Rate 0.3%	<u> </u>	0.3000%	0,3000%	6 D 3000%	
217	Rate 0.3%	+	13 St. 1361 70	1,30007	0.300070	
	Days in taxation year		365	365	365	
219	Divide days by 365		1.00	1.00	1,00	
220		ļ	650.66		755 004	
221	Ontario Capital Tax		250,99		555,991	<u> </u>
223		-			-	 -
	LARGE CORPORATION TAX					
225	(From Federal Schedule 33)					-
	CAPITAL	-				ļ
227	ADD: Reserves that have not been deducted in computing income for t	- L	-	+		-
228	vear under Part I	+	11,108,56	4	11,108,564	
229	Capital stock	+			0 62,547,581	
	Retained earnings	+		-	0	
	Contributed surplus	+	516.52		516,528	
1000	Any other surpluses	+	516,52	8	010,020	6
	Deferred unrealized foreign exchange gains All loans and advances to the corporation	+			C	
	All indebtedness- bonds, debentures, notes, mortgages, bankers	+				
	acceptances, or similar obligations		131,273,18	2	131,273,182	
	Any dividends declared but not paid	+		 	C	
23	All other indebtedness outstanding for more than 365 days	1 -		†		2
23		=	205,445.85	5	0 205,445,855	
24						
	DEDUCT:	-				
	2 Deferred tax debit balance	-	2,441,07	2	2,441,072	
24	Any deficit deducted in computing shareholders' equity Any patronage dividends 135(1) deducted in computing income	+-	2,441,07	-	2,441,012	1
24	under Part Lincluded in amounts above	-)	(
24)
24	5					
24			2,441.07	21	0 2,441,072	2
24			008 004 75	3	0 203,004,783	3
25	Gapital for the year		200,004,75		200,074,10	·
120						

			·			
1	A SECTION OF BUILT TAY OF GOOD AND AND AND AND AND AND AND AND AND AN	В		D	E	F
the reason in	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE		Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5			Return			
-	BILLING IN CHARLES IN THE HUMBER PROPERTY OF THE PROPERTY OF T	in succession	Well with the comment of the	CHARLE IN SECURIOR STATE	Version XX.xx	
	INVESTMENT ALLOWANCE					
252						
253	Shares in another corporation	+		7	. 0	
254	Loan or advance to another corporation	+			0	
255	Bond, debenture, note, mortgage, or	+			0	
256	similar obligation of another corporation	+			0	
25/	Long term debt of financial institution	+			0	
258	Dividend receivable from another corporation	+			0	
	Debts of corporate partnerships that were not exempt from tax	+		i		
	under Part I.3				0	
	Interest in a partnership	+			Ō	
261	VI TOTAL MANAGEMENT OF THE PROPERTY OF THE PRO					
262	Investment Allowance	=		0	0	
263						
264						
265	TAXABLE CAPITAL					
266						
	Capital for the year	=	203,004,783	0	203,004,783	
268						
269	Deduct: Investment allowance		0	0	. 0	
270	70, 114	T				
271	Taxable Capital for taxation year	=	203,004,783	0	203,004,783	7
272		-				
273	Deduct: Capital Deduction \$10,000,000	-	10,000,000	0	10,000,000	-
274						
275	Taxable Capital	=	193,004,783	0	193,004,783	
276						
277	Rate .225%		0.22500%	0.22500%	0.22500%	
278						
279	Days in year		365	365	365	
280	Divide days by 365		1,0000	1,0000	1,0000	
281						
	Gross Part I.3 Tax LCT	=	434,260.76	0.00	434,260,76	
283						
284	Federal Surtax Rate	1	1,1200%	1.1200%	1 1200%	
285						
286	Less: Federal Surtax = Taxable Income x Surtax Rate	-	Ö	Ö	0	
287						
	Net Part I.3 Tax LCT Payable	=	434,261	ő	434.261	
289	(If surtax is greater than Gross LCT, then zero)	Ī			1.00	
290						
	RECAP:	T				
	Total Income Taxes	+	0	О	0	
293	Ontario Capital Tax	+	555,991		555 991	
294	Federal Large Corporations Tax	+		0		
295			1,701		101,201	
296	Total income and capital taxes	=	990,252	0	990,252	
297		-	27.7		2002,632	

	A	В	C	D	E	
1		U			<u> </u>	<u>Г</u>
2	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	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 6			Return			
7	种更多。是其他特殊社会工程中提供在影響的,此次,因用的目標的是正式的影響的特殊,但可以可以使用的自己的工程,但可以使用的自己的主义的,但可以使用的主义的工程,但	HATE OF REAL PROPERTY.		THE PERSON NAMED IN COLUMN TO A	Version XX.xx	encentra en en en en en
	Utility Name: Enwin Powerlines Ltd.		ļ		· · · · · · · · · · · · · · · · · · ·	
9	Reporting period: Jan. 1, 2002 to Dec. 31, 2002	l	<u> </u>			
10	Number of days in taxation year:	ļ	365	days		
11	Materiality Level:		181.491	days		
12		1				
13	Section C: Reconciliation of accounting income to taxable income					
	Add:	ļ				
16	Recapture of capital cost allowance Gain on sale of eligible capital property	+	·	,-L	0	
17	Income or loss for tax purposes- joint ventures or partnerships	+	<u> </u>		0	
18	Loss in equity of subsidiaries and affiliates	+			0	
19	Loss on disposal of assets	+			0	
	Charitable donations	+			0	
21	Taxable capital gains	+	28088		28088	
	Depreciation in inventory -end of year	+			0	
23	Scientific research expenditures deducted per financial statements	+			0	
	per financial statements Capitalized interest	+			0	
And in case of Females,	Non-deductible club dues and fees	+			0	
	Non-deductible automobile expenses	+			0	-
28	Non-deductible life insurance premiums	+			0	
29	Soft costs on construction and renovation of buildings	4			0	
30	Book loss on joint ventures or partnerships	+			0	
31	Capital items expensed	+			0	
	Debt issue expense Deemed dividend income	+			0	
	Dividends credited to investment account	+			0	
	Financing fees deducted in books	+	744019		744019	
36	Gain on settlement of debt	+	771010		7-4-4013	
37	Interest paid on income debentures	+			ō	
38	Recapture of SR&ED expenditures	+			0	
39	Share issue expense	+			0	
40	Write down of capital property	+	·		0	
41	Amounts received in respect of qualifying environment trust	+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
44		+			0	4
45	22. 22. 22.	+	 -		0	
46		+			0	
47		+			0	1
48 49		+			0	
50	TANK TO THE TANK THE	+			0	
51		+	-		0	
52	The second secon	ļ. —			, , , , , , , , , , , , , , , , , , ,	
53	Total Additions	=	772107	0	772107	
54						
55	Recap of Material Additions:	ļ				
56 57		 	0	0		4
58		 	0	0		
59		+	0	0		
60		1	0	0		
61		1	Ŏ	0		
62			0	- 0	0	
63			0	0		
64		ļ.,	0	0		
66		1	0	0		
67		 	0	0		
68			0	0		
69			E 1 444 40	0		
70			0	0	0	
71		<u> </u>	0	0		4
72		1	0	0		
73 74		-	0	0		
75		-	0	0		
76	Financing fees deducted in books	-	744019	0		4
77		-	0	0	 	
78			0	0		
79			0	0		
80		100	0	0	\$ ************	
81		1	0	0	0	

	А	В	C	D	E	F
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	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	
5		ļ	Return			
6		DE XMIGITALISMES	Krisukana munikansa kwasa	n series de la company de la company	Version XX.xx	SERENCIAL
2		ļ	C	0	0	
3			0	0	0	
55		-	0	0	0	
6			0	0	0	
7.		 	0	0		
8		-	.0	0		er en desand e em
9		100	ŏ	ō		
0			o	0		
1			. 0			
2				0	0	
3						
	Total Material additions		744019	0		
	Other additions less than materiality level	land.	28088	0		
	Total Additions		772107		772107	
7.	5.1.1					
8	Deduct:	-	****		22272	
	Gain on disposal of assets per f/s	 -	41146		41146	
	Dividends not taxable under section 83 Terminal loss from Schedule 8	+		ļ	0	
	Depreciation in inventory, and of prior year	-		:	0	
13	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debt •	<u> </u>			0	
	Book income of joint venture or partnership	 -			0	
06	Equity in income from subsidiary or affiliates	<u> </u>			Ŏ	
57	Contributions to a qualifying environment trust	1 -		İ	0	
08	Other income from financial statements	-			0	
	Other deductions: (Please explain in detail the nature of the item)	-				
1.0	Financing fees	-	277119		277119	
	Unbilled revenue adjustment	-	1226183		1226183	
12	- 2-2-3-2-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-	-		<u> </u>	0	
13					0	
14	1.5 (1997)				0	
15		 "	ļ	1	0	
16		-			0	
17					0	
18 19		+=		ļ	0	
20		-	<u> </u>		0	
	Total Deductions	- <u>-</u>	1544448	6 (-
22	1 Otal Decidents	 	1044441		101110	
23	Recap of Material Deductions:		1		1	
24	Today of Machine a constraint.	†	1.000	(0	
25		1				
26						
27			(. —
28			(<u> </u>		
28						
30		1	(
31			(
32	4		(
33						
34		4	077444			
	Financing fees	+	277119			
	Unbilled revenue adjustment	4	1226183	AT BUILDING AND ADDRESS OF THE PARTY OF THE		-
37		+==	1)		
30		+			0 0	
		1				
39						
39 40					n karatar kata kata an hal	1
39 40 41					0	
39 40 41 42))	0	
)))	0	
39 40 41 42 43))))	0 0	
39 40 41 42 43 44				2	0	

A	В	С	D	E	F
1 SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
2 TAX RETURN RECONCILIATION (Tax Reserves)		Corporate	Eliminations	Tax	
3 (for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		Return			
5				Version XX.xx	
6	THE RESIDENCE AND DESCRIPTIONS			THE RESERVE OF THE PARTY OF THE	SAMBOLISMU WEG
7 Utility Name: Enwin Powerlines Ltd.					- we also were and the
8 Reporting period: Jan. 1, 2002 to Dec. 31, 2002					
9					
10 TAX RESERVES					
11 Opening balance:					
12 Accrued contingent liability			**************************************	0	
13				0	
14]				0	
15				0	
16				0	
17				0	
18				0	
19				0	
20				0	
21 Total (carry forward to the TAXREC worksheet)		0	0	o	
22					
23 Ending balances:					
24 Accrued contingent liability				0	
25				o o	
26				0	
27				0	
28		:		0	
29				0	
30				0	
31			**************************************	o	
32				o	
33 Insert line above this line				0	
34 Total (carry forward to the TAXREC worksheet)		0	0		
35	<u> </u>			'	·

Т	ΑĪ	В	C	D	E	F	G	H	.	J	K
1		SECTION 93 PILs TAX GROSS-UP	"SIMPIL"								
2		QUESTIONNAIRE				ana mana					
3		Utility Name: Enwin Powerlines Ltd.								1	
4		Reporting period: Jan. 1, 2002 to Dec. 31,	2002					Version XX.xx			
5	CO SPORTED	R TOUS DEPOSITE DE LE COMPONING DE LE CONTROL DE LE CONTROL DE LE CONTROL DE LE CONTROL DE LE CONTROL DE LE CO LE CONTROL DE LE CONTROL DE LE CONTROL DE LE CONTROL DE LE CONTROL DE LE CONTROL DE LE CONTROL DE LE CONTROL D	SON PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE	minister of the lift will rectally filled in the	PATER DET TO SECURIORIES		BERTRININ BURGER				
6	1	Does the company engage in non-regulate	d activities?			·				1	
7		Answer: No	u uouvinco (T			-	
8						management		.,			
9					. 1					1	
10		If the answer to question 1 is "NO", please	skip question 2 to	6.			T	***************************************			
11		Please identify the types of non-wire opera									
12		Answer:									
13											
14		The south of the s					:				
15											
16	3	Does the LDC intend to transfer the non-w	ire operations to a	separate leg	gal entity and	the expe	cted da	ie?			
17	'	Answer:								1	
18		NIII WA 7700MA									
19										<u> </u>	
-20							<u> </u>				
21	4	Please identify the percentage and amoun	t of gross revenues	arising fro	m non-wire	perations	<u> </u>	· · · · · · · · · · · · · · · · · · ·	ļ		
22		Answer:									<u> </u>
23										ļ	L
24											
25	5	Please identify the percentage and amoun	t of operating expe	nse incurre	d pertaining	to non-wir	e opera	tions.			
26		Answer:				ļ	4				
27							ļ		-		ļ
28		The state of the s				and of written trains transformations.	<u> </u>				
29 30	.6	Please identify the percentage and amoun	it of depreciation a	nd capital co	ost allowanc	e expense	s pertai	ning			
31		to non-wire operations.	-				-				
32		Answer:					-		ļ		+
33							-		<u> </u>		!
34		Did the company incur any OPEB (Other I)	54				Discourse (Discourse)	na idantif	v tha amou	.+1
35	'-	Answer: No	-ost Employment E	senents) exp	penditure for	accountin	ig and u	ax purposes: (Fier	ise ideiiiii	y tile amour	
36		Answer: No	· · · · · · · · · · · · · · · · · · ·		·		-		<u> </u>		1
37	. 0	Did the company have any reserve for acc	Landing and tay as	rnocce2 (D	llanca idantii	hetha ama	unt)				1
38	- 0	Answer: No	Journing and tax pt	iposes i (r	lease identi	y me amo	unc.j				+
39		Allswei. 110				1		<u> </u>	· i		
40		<u> </u>					1		 		
41		OTHER PERTINENT INFORMATION:	1						1		
42	9	Did the LDC incur any transition costs?		t					1		
43		Answer: Yes	1				1		-		
44				-			1.				
45		!					T				
46		If the answer to question 9 is "NO", pleas	e skip question 10	and 11.		1					1
47	10	Please identify the amount of transition c	osts recovery recei	ved from co	nsumers du	ring the re	porting	period.			
48		Answer: nil									
49											
50								1			
51	11	Please identify the amount of transition c	osts deducted for a	eccounting a	and tax purp	oses.					
52		Answer:			1		_		-		
53			Accounting		Tax						
54	L	Amortization/CCA claimed	C		5909165			1	1		ļ
55	_	Other expensed	0		<u> </u>					_	
56	L_	Total	C		5909165						
57		Transition costs capitalized	11818330		11818330						4
		Incurred prior to October 1, 2001 & non-)	()					
58	1	deductible for tax purposes		_]	Ĺ	.!					1

	A STATE OF THE PARTY OF THE PAR	В	c I	DI E	ΤF	G I	Н		J	I K I	L	М	N	0
1	SECTION 93 PILS TAX GROS	S-UP	"SIMPIL"		-			***************************************						
2	Analysis of Account 1562:	Defer	red Payment	in lieu of Taxes										
3														
4										-				
5	Utility Name: Enwin Powerli													
6	Reporting period: Jan. 1, 20	002 to	Dec. 31, 2002											
7		. Die Sieder werde ammedie	N.C. Par Charles and H. Harris	MATERIA DE TRANSPORTO DE LA PORTE DE PARTE DE PARTE DE LA PORTE DE	U ESZWATA DE	naci Devikedinge Bill Fedisioner (ett Fedisioner	Secondaria	MARINA SALE OF RESIDENCE STATES AND AND AND AND AND AND AND AND AND AND	non keer	RESISTERIOS SECURIPINAS ALPES	OMNIT INCOME		POR EXPERIENCE	HOLDER TORON TORON TORON TO AN
8		Ĺ				- CANADA SELENCE DE COMPRESE						NOTE THE PARTY OF		
9	Year start:		10/1/2001	1/1/200	2	1/1/2003		1/1/2004	·	1/1/2005		1/1/2006		
10	Year end:		12/31/2001	12/31/200	2	12/31/2003		12/31/2004		12/31/2005		12/31/2006		Total
11		İ				<u> </u>					L			
	Opening balance:	=		1,866,278		2,237,152		2,237,152		2,237,152		2,237,152		0.
1	Initial Estimate PILs Rate	+/-					ĺ			Ì				
13	Adjustment(1)		1,859,048	5,896,261				!						7,755,309
	Deferral Account Variance	+/-			1									
14	PILs Rate Adjustment(2)	1									<u></u>			0
	Deferral Account Entry	+/-								4				
	(True-up adjustments) (3)	-					ļ. <u>.</u>			<u> </u>				0
16	Carrying charges	+/-	7,230	190,953			ļ		ļ	<u> </u>				198,183
١	PILs collected from	-					ļ							
	customers		-	5,716,340			ļ		ļ		Ì			5,716,340
18					_		<u> </u>		<u> </u>				ļ	
	Ending balance:	ļ	1,866,278	2,237,152		2,237,152		2,237,152		2,237,152	ļ	2,237,152	L	2,237,152
20		<u> </u>				<u> </u>			<u> </u>		-		-	
-	Note:		<u> </u>	<u> </u>		<u> </u>	<u> </u>				ļ			
	The purposes of this workshee						L			<u> </u>	ļ			
23	For explanation of Account 15	62 plea	se refer to Ac	counting Proced	lures	Handbook for	Ele	ctric Distributi	on l	Jtilities	ļ	ļ		
24		1	<u> </u>	<u> </u>			ļ	<u> </u>	ļ				÷	ļ
	Please identify the accounti	ng met	hod used to	account for the	PILs	recovery.	-	ļ				ļ		ļ
	Answer:	J.,		L			ļ		ļ	ļ	<u> </u> .		1	ļ!
27	Alternative 3 - per Frequently	asked	questions date	ed April 2003			-	1	<u> </u>		ļ			
28 29				! !			-		-	-		<u> </u>		ļ
-	(4) is the last left of	1	ļ		<u>_</u>	TAYOU O	<u> </u>	1	1				-	
	(1) in the Initial Estimate Colu								<u></u> :		<u> </u>		ļ	
31	(2) in the Deferral Account Va										-			
32	(3) in the Ministry of Finance	variand	e Column, un	der Future True-	ups, i	ant IV of the	I AX	CALC spread	sne	et				ļ
33	<u> </u>	1					1							

	A	В	C	D	E	F	G	Н	I
1	SECTION 93 PILs TA		UP "SIMPIL"						· ·
2	Corporate Tax Rates				-				
3	THE REAL PROPERTY OF THE PROPE	THE MARK MEAN AND THE MALE HAVE A CONTROL OF THE							
4	Income Range		0	200,001	>700,000				
5			to	to					
6	THE RESIDENCE OF THE PROPERTY	Year	200,000	700,000					
********	Income Tax Rate								
	Current year	2002	19.12%	34.12%	38.62%	* .			
	Capital Tax Rate		0.30%						5
	LCT rate		0.225%						
11	Surtax		1.12%						
12	Ontario Capital Tax Exemption		5,000,000	Commence and the second control of the secon					
13	Federal Large Corporations Tax Exemption		10,000,000						
14		AND THE PERSON OF THE PERSON O	THE PERSON NAMED OF THE PERSON NAMED OF THE PERSON NAMED OF THE PERSON NAMED OF THE PERSON NAMED OF THE PERSON NAMED OF THE PERSON NAMED OF THE PERSON NAMED OF THE PERSON NAMED OF THE PERSON NAMED OF THE PERSON NAMED OF T		TERM CONTROL TO THE PROPERTY OF THE PROPERTY O				
15	Income Range	***************************************	0	225,001	>700,000				
16			to	to					
17		Year	225,000	700,000					
18	Income Tax Rate			ATTENNESS OF THE PROPERTY OF T					
19	Income Tax Rates used to gross up the deferral account allowance variance	2003	18.62%	32.12%	36.62%				
20	TERMINAL PURS INTO CHARGE WARRING CONTRACTOR CONTRACTOR IN THE ACCIONAL MANAGEMENT OF ACCUSANCE OF THE CONTRACTOR OF THE								
	Income Range		0	250,001	>700,000				
22			to	to					
23		Year	250,000	700,000					
24	Income Tax Rate	S STRUKSKIS DWISKS deceman							
25	Income Tax Rates used to gross up the true up variance	2004	18.62%	32.12%	36.62%				

	A	B	С	П	E	F	T . G
1		SECTION 93 PILs TAX GROSS-UP "SIMPIL"			l ka	<u> </u>	Version XX.xx
2		Filing Requirements related to the "SIMPIL" model					Version AX.AA
3		Utility Name: Enwin Powerlines Ltd.					
4		Reporting period: Jan. 1, 2002 to Dec. 31, 2002		i			
5		的复数形式 电电弧分离 医甲基氏试验检尿 医甲基氏试验检尿病 医阿拉克氏 医克拉克氏 医克拉克氏 医克拉克氏 医克拉克氏 医二甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基	高等原外的工作技术 在2010年来2017年	SECOND SECOND	Y A PARE S OF USE A SECURITIES	\$	FOR LOCK TO THE WALLET WE SHEET A 12 ME IS DRAID.
6		Documents to be submitted to the Board when filing the Initial Est	imate Coli	HYNY	informatio	h	
7		(Stage 1 filing: normally in January of the reporting period)	TRINCIEC CACAL	41111	THE CONTROL OF	i i .	
8		debation of the commence of th					
	1)	REGINFO spreadsheet					
10	'/	The old of Spreadsheet			<u> </u>		
11	2)	TAXCALC spreadsheet			•	ļ	
12	~;	TANOALO Spieadsileet		Recent	!		1
13	01	200		рканини			<u> </u>
	3)	CCA schedule prepared for regulatory purposes		Herenami		<u> </u>	
14	4)	750 A V.C (3) A MODEL (4)		Sent water to the	<u> </u>		ļ
15	4)	TAX RATES spreadsheet		SECTION SECTION			-
16				garriana volta			·
17	5)	Checklist		L	İ		
18							
-	6)	Electronic format of the SIMPIL spreadsheets			I		
20			The second second	- Contraction of the Contraction			
21		Documents to be submitted to the Board when filing the Deferral	Account A	llowa	ance Colun	nn informa	tion:
22	7-4-	(Stage 2 filling: normally in December of the reporting period)	THE RESERVE AND PERSONS ASSESSED.		AND THE PARTY OF T	WILLIAM SECURITION PROPERTY COMPANY CO.	The same of the sa
23		The state of the s					· ·
24	1)	REGINFO spreadsheet		NUMBER OF STREET	1		
25		1		CONTRACTOR AND ADDRESS OF THE PARTY OF THE P			
26	2)	TAXCALC spreadsheet			1		THE CONTRACT PROPERTY OF THE CONTRACT C
27				L			
	3)	Revised CCA schedule prepared for regulatory purposes if		CONTRACTOR OF THE PERSON OF TH			
28	,	changes have been made					
29		Midigos have been made		-			
30	A\	TAX RATES spreadsheet		CONTRACTOR STATE	1		
31		TAX NATES spreadsheet		COLUMN TO SERVER	4		
32	<i>E</i> \	Checklist	-	-	1	ļ	•
33	3)	Checklist		L	ļ	1	<u> </u>
34	6)	Page 1		-	i		
	(ه	Electronic format of the SIMPIL spreadsheets		ļ	_		
35				L			
36 37		Documents to be submitted to the Board when filing the Ministry	of Finance	Col	<u>umn inforn</u>	<u>ration:</u>	
38		(Stage 3 filing: normally in July of the year following the reporting	period)	<u> </u>			
	41	DO NO CO LL DE CO		- provensu			
39	1)	REGINFO spreadsheet	ļ	L.	1		
40				-			
41	2)	TAXCALC spreadsheet					
42							
43	3)	TAXREC, TAXREC 2 spreadsheets				<u>l</u>	
44		The state of the s]		
45	4)	TAX RESERVES spreadsheet		n/a			
46				- Date Street, W.			
47	5)	BACKGROUND QUESTIONNAIRE spreadsheet		Post Market	1	1	
48				Louise		-	
	6)	CONTINUITY SCHEDULE OF ACCOUNT # 1562		PER PER PER PER PER PER PER PER PER PER	1	1	
50	l		-	Emmo	<u>·</u>		
	7)	Financial statements used to prepare tax returns if different from		n/a		 	
	· ′	the audited financial statements previously submitted to the	-	11/0	Separate Sep		:
51		Board					
52		LVAIU	ļ			·	
53	e)	TAV DATEC vondelicat		- parencia			
54	0)	TAX RATES worksheet		Everenme			
	-		ļ	- Bearings prints			
55	9)	Checklist			J		
56	 	***************************************		- garenos mars		-	
57	[10]	Electronic format of the SIMPIL worksheets					1