	A	В	С	D
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"		-	Version XX.xx
	REGULATORY INFORMATION (REGINFO)			
	Utility Name: ENWIN POWERLINES LTD.			
4	Reporting period: JAN 1, 2003 - DEC 31, 2003			
5				
	Days in reporting period:	365	days	
7	Total days in the calendar year:	365	days	
8				
	BACKGROUND			
	Has the utility reviewed section 149(1) ITA to			
11	confirm that it is not subject to regular corporate tax (and therefore subject to PILs)?		Y/N	Υ
13	tax (and therefore subject to FILS)!		1/IN	I
	Was the utility recently acquired by Hydro One			
15	and now subject to s.89 & 90 PILs?		Y/N	N
16	and non-dabject to close at configuration		.,	
	Is the utility a non-profit corporation?		Y/N	N
18	(If the utility is a non-profit corporation, please contact the Rates Manager at OEB)			
19				
	Are the Capital Tax & Large Corporations Tax Exemptions shared among the corporate		Y/N	Y
20	group?			
	Please identify the % used to allocate the exemption in Cell C63 in the TAXCALC			
	spreadsheet.			
22				
	Accounting Year End		Date	31-Dec
24	MADD NO TAY ON OUR ATIONS			
	MARR NO TAX CALCULATIONS SHEET #7 FINAL RUD MODEL DATA			
	(FROM 1999 FINANCIAL STATEMENTS)			
	USE BOARD-APPROVED AMOUNTS			
29	OCE BOARD ALT ROYED AMOUNTO			
	Rate base (wires-only)			161,325,087
31	(,
32	Common Equity Ratio (CER)			45.00%
33				
34	1-CER			55.00%
35				
36	Target Return On Equity			9.88%
37	D.I.			7.000/
38 39	Debt rate			7.00%
	Market Adjusted Revenue Requirement			13,383,529
41	market Adjusted Revenue Requirement			10,000,020
42	1999 return from RUD Sheet #7			7,316,886
43				.,0.0,000
44	Total Incremental revenue			6,066,643
45	Input Board-approved dollar amounts phased-in			
46				
47	Amount allowed in 2001, Year 1			2,022,214
48	Amount allowed in 2002, Year 2			2,022,214
49	Amount allowed in 2003, Year 3 and forward (will be zero due to Bill 210)			0
50 51	Equity			72 506 200
52	Equity			72,596,289
	Return at target ROE			7,172,513
54				7,172,010
55	Debt			88,728,798
56				
57	Deemed interest amount in EBIT			6,211,016
58				
59	Phase-in of interest - Year 1 (2001)			4,334,081
60	((D38+D43)/D36)*D54			
61	Phase-in of interest - Year 2 (2002)			5,272,548
62	((D38+D43+D44)/D36)*D54			E 070 E40
63	Phase-in of interest - Year 3 (2003) and forward			5,272,548
64 65	((D38+D43+D44)/D36)*D54 (due to Bill 210)			
66				
67				
07			1	1

_				_		T = T				
1	A SECTION 02 BIL 6 TAY CROSS LIB "SIMBIL"	В	C	D	E F	G H	I M of F	J M of F	K M of F	L
2	SECTION 93 PILS TAX GROSS-UP "SIMPIL" DEFERRAL/VARIANCE ACCOUNTS	ITEM	Initial Estimate			+ +	M of F Filing	M of F Filing	M of F Filing	-
3	TAX CALCULATIONS (TAXCALC)		Loundle			+ +	Variance	Variance	rinig	
4	("Wires-only" business - see Tab TAXREC)						K-C	Explanation	(June)	
5						$\perp \top$			Version XX.xx	
6			\$			+ +	\$		\$	
8	Utility Name: ENWIN POWERLINES LTD.					+ +	1		Colimin	
9	Reporting period: JAN 1, 2003 - DEC 31, 2003 Days in reporting period:	365	days			+ +			Column Brought	
10	Total days in the calendar year:	365	days						From	
11	Total days in the calendar year.		dayo						TAXREC	
12										
13										
	I) CORPORATE INCOME TAXES					1 1				
15	Regulatory Net Income	1	11,361,314			+ +	-2,309,392		9,051,922	
16 17	BOOK TO TAX ADJUSTMENTS					+ +				
18	BOOK TO TAX ADUOUTMENTO								1	
19	Additions:									
20	Depreciation & Amortization	2	7,289,925				1,262,099		8,552,024	
21	Employee Benefit Plans - Accrued, Not Paid	3	593,232			1 1	-593,232		0	
22	Tax reserves deducted in prior year	4	0			+	11,552,011		11,552,011	
23	Reserves from financial statements-end of year Regulatory Adjustments	5	0				11,552,011		11,552,011	
25	Other Additions (See Tab entitled "TAXREC")	J	0			+	U		0	
26	"Material" Items from "TAXREC" worksheet	6	0				0		0	
27	Other Additions (not "Material") "TAXREC"	6	0				5,200		5,200	
28	"Material Items from "TAXREC 2" worksheet	6	0			$\perp \perp \Gamma$	2,783,692		2,783,692	
29	Other Additions (not "Material") "TAXREC 2"	6	0			$\bot\bot$	0		0	
30	Doductions					+	<u> </u>		+	
32	Deductions: Capital Cost Allowance and CEC	7	5,546,607			+	4.519.238		10,065,845	
33	Employee Benefit Plans - Paid Amounts	8	285,556			+ +	-285,556		10,065,645	
	Items Capitalized for Regulatory Purposes	9	0				0		0	
35	Regulatory Adjustments	10	0				0		0	
36	Interest Expense Deemed/ Incurred	11	5,272,548			$\perp \perp$	854,901		6,127,449	
37	Tax reserves claimed in current year	4	0			+ +	0		0	
	Reserves from F/S beginning of year	4	0			++	11,108,564		11,108,564	
39 40	Contributions to deferred income plans Contributions to pension plans	3	0			++	0		0	
41	Interest capitalized for accounting but deducted for tax	11	0			+ +	0		0	
42	Other Deductions (See Tab entitled "TAXREC")	- ' '	U						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				829,356		829,356	
46	Other Deductions (not "Material") "TAXREC 2"	12	0			+	0		0	
47	REGULATORY TAXABLE INCOME/ (LOSSES)		8,139,760			+ +	29,726,881		3,813,635	
49	INCOULATORT TAXABLE INCOME/ (LUGGES)		0,139,700			+ +	29,720,081		3,013,035	
	CORPORATE INCOME TAX RATE						1		1	
51	Deemed %	13	38.62%				0.0000%		38.62%	
52						\bot \Box				
53	REGULATORY INCOME TAX		3,143,575		\vdash	++	-1,670,749		1,472,826	
54 55	Taxable Income x Rate					++	 		1	
56	Miscellaneous Tax Credits	14	0			+ +	0		0	-
57		.+	0			+ +			0	
	Total Regulatory Income Tax		3,143,575				-1,670,749		1,472,826	
59										
1	To determine the exemptions for capital tax and large corporations									
60	tax:	-				+ +	1			
1	Please identify the percentage used in the allocation of the		78%							
61	exemption in cell C61. Please explain the basis of the allocation if the percentage is other than 100%		75%							
62	uno porcentage la outer utan 100/a					+ +	<u> </u>		1	
63	II) CAPITAL TAXES									
64										
65	Ontario					$\perp \perp$				
66	Base	15	161,325,087			+ +	13,872,462		175,197,549	
67	Less: Exemption	16	3,885,000 157,440,087		\vdash	++	-1,094 13,871,368		3,883,906 171,313,643	
68 69	Deemed Taxable Capital		157,440,087			+ +	13,871,368		171,313,643	
70	Rate (.3%)	17	0.3000%			+ +	0.0000%		0.3000%	
71	\ 2.00j	···	3.3000 /0				2.000070		0.00070	
72	Net Amount (Taxable Capital x Rate)		472,320				41,621		513,941	
73										
74	Federal (LCT)	40	104 005 055			+ +	05.504.655		400.050.455	
75 76	Base Local Evernation	18	161,325,087			++	25,534,070		186,859,157 7.848,988	
76 77	Less: Exemption Deemed Taxable Capital	19	7,770,000 153,555,087		\vdash	+	78,988 25,613,058		7,848,988 179,010,169	-
78	рестой таларіс Фарікаі		199,999,007			+ +	25,015,058		179,010,109	
79	Rate (.225%)	20	0.2250%				0.0000%		0.2250%	
80										
81	Gross Amount (Taxable Capital x Rate)		345,499			\bot \Box	57,274		402,773	
82	Less: Federal Surtax	21	0			+ $+$ $-$	0		0	
83	Not LCT		0.45.460		\vdash	+	E7.05.4		400.770	
85	Net LCT		345,499		 	++	57,274		402,773	<u> </u>
ძე				Ì	1 1		1	1	1	i

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	A SECTION OF THE TAY OF THE HOUSE HE	В	C	D	Е	F G	Н	 	J	K	L
	SECTION 93 PILS TAX GROSS-UP "SIMPIL" DEFERRAL/VARIANCE ACCOUNTS	ITEM	Initial Estimate				-	M of F Filing	M of F Filing	M of F Filing	
	TAX CALCULATIONS (TAXCALC)		Estimate					Variance	Variance	Filling	
4	("Wires-only" business - see Tab TAXREC)							K-C	Explanation	(June)	
5									•	Version XX.xx	
6			\$					\$		\$	
	III) INCLUSION IN RATES										
87	Income Tay Date your favorage up (avaluate austra)		27.500/								
88	Income Tax Rate used for gross- up (exclude surtax)		37.50%								
	Income Tax (grossed-up)	22	5.029.720								
	LCT (grossed-up)	23	552,798								
	Ontario Capital Tax	24	472,320								
93											
94											
95 96	Total S. 93 PILs Rate Adjustment	25	6,054,839								
96											
98											
	IV) FUTURE TRUE-UPS (post June 2002)										
	IV a) Calculation of the True-up Variance							DR/(CR)			
101											
	Employee Benefit Plans - Accrued, Not Paid	3			\vdash	_	1	-593,232			
	Tax reserves deducted in prior year Reserves from financial statements-end of year	4			\vdash	-	1	11,552,011			
	Regulatory Adjustments	5						11,552,011			
	Other additions "Material" Items "TAXREC"	6						0			
107	Other additions "Material" Items "TAXREC 2"	6						2,783,692			
108											
	Employee Benefit Plans - Paid Amounts	8			\vdash	_		-285,556			
	Items Capitalized for Regulatory Purposes Regulatory Adjustments	9 10			\vdash	-	1	0			
	Interest Adjustment for tax purposes (See Below - cell I206)	11						0			
	Tax reserves claimed in current year	4						0			
114	Reserves from F/S beginning of year	4						11,108,564	-		
	Contributions to deferred income plans	3						0			
	Contributions to pension plans Other deductions "Material" Items "TAXREC"	3 12						0			
	Other deductions "Material" Items TAXREC Other deductions "Material" Item "TAXREC 2"	12						829.356			
119	Other deductions Material Item TAXNEGE	12						023,330			
	Total TRUE-UPS before tax effect	26					=	2,090,107			
121											
122 123	Income Tax Rate (excluding surtax)						Х	35.50%			
	Income Tax Effect on True-up adjustments						=	741,988			
125											
126	Less: Miscellaneous Tax Credits	14						0			
127 128	Total Income Tax on True-ups							741,988			
129	Total income Tax on True-ups							741,900			
	Income Tax Rate used for gross-up (exclude surtax)							35.50%			
131											
132 133	TRUE-UP VARIANCE							1,150,369			
	IV b) Calculation of the Deferral Account Variance										
135	TV by Carculation of the Before A Account Variation										
	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial										
	estimate column)				\sqcup		=	8,139,760			
137	REVISED CORPORATE INCOME TAX RATE				\vdash			38.62%			
139	THE VIOLD COINT CITATE INCOME TAX RATE				\vdash		Х	30.02%			
	REVISED REGULATORY INCOME TAX						=	3,143,575		<u> </u>	
141									-		
142 143	Less: Revised Miscellaneous Tax Credits				\vdash	-	-	0			
143	Total Revised Regulatory Income Tax					-	=	3,143,575			
145							1-	3,140,070			
	Less: Regulatory Income Tax reported in the Initial Estimate Column										
	(Cell C58)					\perp	-	3,143,575			
147 148	Regulatory Income Tax Variance				++	-	-	0			
148	negulatory illustration rationals				\vdash	+	+=	0			
	Ontario Capital Tax						1			<u> </u>	
151	Base						=	161,325,087			
152	Less: Exemption						-	3,885,000			
153 154	Revised deemed taxable capital					-	=	157,440,087			
	Rate (as a result of legislative changes)					-	х	0.3000%			
156											
157	Revised Ontario Capital Tax						=	472,320			
150	Less: Ontario Capital Tax reported in the initial estimate column (Cell C72)							472,320			
158	C72) Regulatory Ontario Capital Tax Variance					-	=	472,320			
160	The second sequences for Fortion						Ē				
161	Federal LCT					T					
	Base					_	1	161,325,087			
	Less: Exemption Revised Federal LCT						-	7,770,000 153,555,087			
165	TOVIDOG I Odelal EO I						+-	100,000,007			

	A	В	С	D	Е	F	G	Н		J	K	L
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	ITEM	Initial						M of F	M of F	M of F	
2	DEFERRAL/VARIANCE ACCOUNTS		Estimate						Filing	Filing	Filing	
3	TAX CALCULATIONS (TAXCALC)								Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)								K-C	Explanation	(June)	
5											Version XX.xx	
6			\$						\$		\$	
	Rate (as a result of legislative changes)								0.2250%			
167												
	Gross Amount								345,499			
	Less: Federal surtax							-	0			
	Revised Net LCT							=	345,499			
171												
	Less: Federal LCT reported in the initial estimate column (Cell C84)							-	345,499			
	Regulatory Federal LCT Variance							=	0			
174												
175	Income Tax Rate used for gross-up (exclude surtax)								37.50%			
176												
	Income Tax (grossed-up)							+	0			
	LCT (grossed-up)							+	0			
	Ontario Capital Tax			_				+	0			
180				_								
	DEFERRAL ACCOUNT VARIANCE			_				=	0			
182		-		_					4 450 000			
	TRUE-UP VARIANCE (from cell I132)			-				+	1,150,369			
184				-								
	Deferral Account Entry (Positive Entry = Debit)							=	1,150,369			
	(Deferral Account Variance + True-up Variance)	-		-								
187 188	To be included as deferral account in rate application)	-		-								
189		+ +		+								
	V) INTEREST PORTION OF TRUE-UP											
		-		-								
191	Variance Caused By Phase-in of Deemed Debt			-								
193	Total deemed interest (REGINFO)								6,211,016			
193	Interest phased-in (Cell C36)			-					5,272,548			
195	interest priaseu-in (Celi C30)			-					3,272,340			
196	Variance due to phase-in of debt structure	 		-					938.468			
197	according to Rate Handbook	 		-					330,400			
198	according to Rate Handbook	 		-								
199	Other Interest Variances (i.e. Borrowing Levels	1 1										
200		1 1										
	Interest deducted on MoF filing (Cell K36+K41)								6,127,449			
202									6,211,016			
203	Total doomed moroot (Iteoliti o dele bor)					t			0,2,010		t	
204	Variance caused by excess debt			1		l -			0			
205												
206	Interest Adjustment for Tax Purposes (carry forward to Cell I112)								0			
207												
208	Total Interest Variance								938,468			
209												

			_	_	_	
	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 (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4			Return			
5					Version XX.xx	
6	Section A: Identification:					
7	Utility Name: ENWIN POWERLINES LTD.					
8	Reporting period: JAN 1, 2003 - DEC 31, 2003					
9	Taxation Year's start date: Jan 1, 2003					
10	Taxation Year's end date: Dec 31, 2003					
11	Number of days in taxation year:		365	days		
12	•			_		
13	Please enter the Materiality Level :		181,491	< - enter mater	iality level	
14	(0.25%x Rate Base x CER)	Y/N	Ý		,	
15	(0.25%x Net Assets)	Y/N	N			
16	Or other measure (please provide the basis of the amount)	Y/N	N			
17	Does the utility carry on non-wire related operation?	Y/N	N			
18	(Please complete the questionnaire in the Background question					
19	,		,			
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21	Troto: Garry formata trifoc only Bata to Fab Trifochia Gordini					
22	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with tax n	oturne				
24	The actual categories of the income statements should be used.	Juiiis.				
25	If required please change the descriptions except for amortization,	intores	t evnence and	arovision for inc	ome tay	
	и течиней ріваѕе спанув іне descriptions except for amortization,	mueres	expense and p	JUNISION (OF INC	UITE IdX	
26	Places anter the non-wire energiants amount as resitive and a	tho ===	grom outers : !!	olly troot all	ounto	
27	Please enter the non-wire operation's amount as positive number,				ounts	
28	in the "non-wires elimination column" entered as negative values in	n ine D	HAKEU and IA	AREUZ.		
29	Description:	1				
30	Income:		004 : :		00:	
31	Distribution Revenue	+	221,281,193		221,281,193	
32	Other Income	+	3,216,246		3,216,246	
33	Miscellaneous income	+			0	
34		+			0	
35		+			0	
36	Revenue should be entered above this line					
37						
38	Expenses:					
39	Cost of energy purchased	-	183,603,793		183,603,793	
40	Operating Expenses	-	23,056,500		23,056,500	
41	Restructuring Expenses	-	233,200		233,200	
42	Amortization	-	8,552,024		8,552,024	
43		-	2,222,027		0,002,024	
44		-			0	
45		-			0	
46		-			0	
47		-			0	
48		-			0	
49		- -				
50	Not Income Before Interest 9 Income Towns CDIT	- 1	9.051.922	0	9.051.922	
51	Net Income Before Interest & Income Taxes EBIT Less: Interest expense for accounting purposes	=	6,127,449		6,127,449	
		-			415,000	
52	Provision for payments in lieu of income taxes	1 -	415,000		415,000	
			2 500 470	^	2 500 470	
53	Net Income (loss) (The Net Income (loss) on the MoE column should equal to the net income	=	2,509,473	0	2,509,473	
	(The Net Income (loss) on the MoF column should equal to the net income	=	2,509,473	0	2,509,473	
54		=	2,509,473	0	2,509,473	
54 55	(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.)		2,509,473	0	2,509,473	
54 55 56	(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.) Section C: Reconciliation of accounting income to taxable inco		2,509,473	0	2,509,473	
54 55 56 57	(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.) Section C: Reconciliation of accounting income to taxable incofrom T2 Schedule 1		2,509,473	0	2,509,473	
54 55 56 57 58	(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.) Section C: Reconciliation of accounting income to taxable inco From T2 Schedule 1 BOOK TO TAX ADDITIONS:	me				
54 55 56 57 58 59	(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.) Section C: Reconciliation of accounting income to taxable inco From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax	me +	415,000	0	415,000	
54 55 56 57 58 59	(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.) Section C: Reconciliation of accounting income to taxable inco From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization	eme + +	415,000 8,552,024	0		
54 55 56 57 58 59 60 61	(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.) Section C: Reconciliation of accounting income to taxable income T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid	+ + +	415,000 8,552,024 0	0 0 0	415,000	
54 55 56 57 58 59 60 61 62	(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.) Section C: Reconciliation of accounting income to taxable incofrom T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year	+ + +	415,000 8,552,024 0	0	415,000 8,552,024 0	
54 55 56 57 58 59 60 61 62 63	(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.) Section C: Reconciliation of accounting income to taxable income 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year	+ + + +	415,000 8,552,024 0	0 0 0	415,000	
54 55 56 57 58 59 60 61 62 63 64	(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.) Section C: Reconciliation of accounting income to taxable income 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments	+ + + + +	415,000 8,552,024 0 0 11,552,011	0 0 0 0	415,000 8,552,024 0 0 11,552,011	
54 55 56 57 58 59 60 61 62 63 64 65	(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.) Section C: Reconciliation of accounting income to taxable income to T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2	+ + + + +	415,000 8,552,024 0 0 11,552,011 2,783,692	0 0 0 0 0	415,000 8,552,024 0	
54 55 56 57 58 59 60 61 62 63 64 65 66	(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.) Section C: Reconciliation of accounting income to taxable income 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments	+ + + + +	415,000 8,552,024 0 0 11,552,011	0 0 0 0	415,000 8,552,024 0 0 11,552,011	
54 55 56 57 58 59 60 61 62 63 64 65 66	(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.) Section C: Reconciliation of accounting income to taxable income to Tax Additional Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2	+ + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 68	(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.) Section C: Reconciliation of accounting income to taxable income to T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2	+ + + + +	415,000 8,552,024 0 0 11,552,011 2,783,692	0 0 0 0 0	415,000 8,552,024 0 0 11,552,011	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69	(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.) Section C: Reconciliation of accounting income to taxable income to Trom T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2	+ + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	(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.) Section C: Reconciliation of accounting income to taxable income to Tax	+ + + + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other additions: (Please explain the nature of the additions) Recapture of CCA	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0 23,302,727	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71	(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.) Section C: Reconciliation of accounting income to taxable income (from 72 Schedule 1) BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other additions: (Please explain the nature of the additions) Recapture of CCA	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0 23,302,727	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 0 5,200	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73	(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.) Section C: Reconciliation of accounting income to taxable income (from 72 Schedule 1) BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0 23,302,727	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 5,200 0	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 70 71 72 73 74	(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.) Section C: Reconciliation of accounting income to taxable income (from 72 Schedule 1) BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0 23,302,727	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 111,552,011 0 2,783,692 0 23,302,727 0 5,200 0 0	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76	(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.) Section C: Reconciliation of accounting income to taxable income (from 72 Schedule 1) BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0 23,302,727	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 5,200 0	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0 23,302,727	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 5,200 0 0	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76	(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.) Section C: Reconciliation of accounting income to taxable income (from 72 Schedule 1) BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0 23,302,727	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 5,200 0 0 0	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 71 72 73 74 75 76 77	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 0 11,552,011 2,783,692 0 23,302,727	0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 5,200 0 0	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 71 72 73 74 75 76 77 78	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 0 11,552,011 2,783,692 0 23,302,727	0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 5,200 0 0	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 71 72 77 77 78 79 80	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0 23,302,727 5,200	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 5,200 0 0 0 0 0 0 5,200	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 77 77 77 77 77 77 78 79 80 81	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0 23,302,727 5,200	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 5,200 0 0 0 0 0 0 5,200	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 71 72 73 74 75 76 77 78 80 81 82	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items from TAXREC 2 Other additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 111,552,011 2,783,692 0 23,302,727 5,200 23,307,927	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 5,200 0 0 0 0 0 0 23,307,927	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 71 72 73 74 75 76 77 78 80 81 82 83	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 111,552,011 2,783,692 0 23,302,727 5,200 23,307,927	000000000000000000000000000000000000000	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 5,200 0 0 0 0 2,783,692 0 23,302,727	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 77 77 77 77 77 77 77 77	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0 23,302,727 5,200 23,307,927	0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 0 5,200 0 0 0 0 0 23,307,927	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 71 72 73 74 75 77 78 79 80 81 82 83 84 85	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 0 111,552,011 2,783,692 0 23,302,727 5,200 23,307,927 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 5,200 0 0 0 0 0 23,307,927	
54 55 56 57 58 60 61 62 63 64 65 66 67 71 72 73 74 75 76 77 78 77 78 80 81 82 83 84 85 86 86 86 87 87 88 88 88 88 88 88 88 88	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 11,552,011 2,783,692 0 23,302,727 5,200 23,307,927 0 0 0 0	0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 5,200 0 0 0 5,200 23,307,927 0 0 0 0 0 0 0 0 0 0 0 0 0	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 77 77 77 77 77 77 78 77 77 77 77 77 77	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 111,552,011 2,783,692 0 23,302,727 5,200 23,307,927	0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 0 5,200 0 0 0 0 23,307,927	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 77 77 77 77 77 77 78 77 77 77 77 77 77	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Regulatory adjustments Material addition items (not Material) from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 0 11,552,011 2,783,692 0 23,302,727 5,200 23,307,927 0 0 0 0 0 0	0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 0 5,200 0 0 0 0 23,307,927	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 71 72 73 74 77 77 77 77 77 77 77 77 77	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Requilatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions: Recap Material Additions:	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 0 111,552,011 2,783,692 23,302,727 5,200 23,307,927 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 0 5,200 0 0 0 0 0 23,302,727 0 0 0 0 0 0 0 0 0 0 0 0 0	
54 55 56 57 58 59 60 61 62 63 64 65 66 67 71 72 73 74 75 76 77 78 81 82 83 84 85 88 89 90	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Requilatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions: Recap Material Additions: Total Other additions:	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 111,552,011 2,783,692 0 23,302,727 5,200 23,307,927 0 0 0 0 0 0	0 0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 23,302,727 0 0 0 0 0 0 23,307,927 0 0 0 0 0 0 0 0 0 0 0 0 0	
59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81	(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.) Section C: Reconciliation of accounting income to taxable income to Trom 72 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves deducted in prior year Reserves from financial statements- end of year Requilatory adjustments Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed Total Other Additions Total Additions: Recap Material Additions:	+ + + + + + + + + + + + + + + + + + +	415,000 8,552,024 0 0 111,552,011 2,783,692 23,302,727 5,200 23,307,927 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0	415,000 8,552,024 0 0 11,552,011 0 2,783,692 0 0 5,200 0 0 0 0 0 23,302,727 0 0 0 0 0 0 0 0 0 0 0 0 0	

SECTION S.P. PLS. TAX. GROSS AUP - "SIMPL" LNE		A	В	С	D	Е	F
Tax	1						F
Tax			LIINL	-			
BOOK TOTAL DEPULCITIONS							
Section Sect		, , , , , , , , , , , , , , , , , , , ,		Return			
Complaints eligible capital deduction	5					Version XX.xx	
200							
20							
Section Sect				783,388			
80 Regulation editionations -							
100 CCA							
10							
10							
100 Contributions to deformed income plans -			-	0	0	0	
100	103	Reserves from F/S- beginning of year	-	11,108,564		11,108,564	
106 Interest capitalized for accounting deducted for tax			-				
107 Meterial deduction intern from TAXREC 2							
100 100							
100						829,356	
Subtotal		Other deduction items (not material) from TAXREC 2	-	0	U	0	
11 Other deductions (Phases explain the nature of the deductions)		Subtotal	_	22 003 765	0	22 003 765	
112 Charable donations - Lax basis			_	22,003,703	0	22,003,703	
113 Gen on disposal of essets			-			0	
115			-			0	
116	114	•	-			0	
117 Total Other Deductions					-		
118			_				
119		Total Other Deductions	=	0	0	0	
120		Total Daduations	_	22,002,705		22.002.705	
12 Recae Material Deductions:		TOTAL DEGUCTIONS	=	22,003,765	0	22,003,765	
123		Recap Material Deductions:	1				
123		TOOGE THE OTHER DOUBLESTON		0	0	0	
126							
126	124			0	0	0	
127 Total Other Deductions exceed materiality level				0	0		
128 Other Deductions less than materiality level							
129 Total Other Deductions							
130 TAXABLE INCOME							
131 TAXABLE INCOME		Total Other Deductions		0	0	0	
132 DEDUCT:		TAYARI E INCOME	_	2 912 625	0	2 912 625	
133 Non-capital loss applied - 0 0 0 135 NET TAXABLE INCOME = 3,813,635 0 3,813,635 336 337 Net Federal Income Tax + 0 0 0 138 Net Ontario Income Tax + 0 0 0 0 0 0 0 0 0			=	3,013,033	0	3,013,033	
134 Net capital loss applied			-			0	
135 Net Fackable Income Tax			-			0	
137 Net Federal Income Tax	135		=	3,813,635	0	3,813,635	
138 Net Ontario Income Tax							
39 Subtotal							
140 Less: Miscellaneous tax credits				_	_		
141 Total Income Tax				0	0		
143				0	0		
143		Total Income Tax	_	0	0	0	
ANTARIO CAPITAL TAX							
145 ONTARIO CAPITAL TAX	144	Section D: Detail calculation of the Ontario Capital Tax					
147 PAID-UP CAPITAL		ONTARIO CAPITAL TAX					
148							
149 Paid-up capital stock		PAID-UP CAPITAL					
150 Retained earnings (if deficit, deduct)		Paid-up capital stock		62 547 504		62 547 504	
151 Capital and other surplus excluding							
152 appraisal surplus							
153 Loans and advances				310,020			
154 Bank loans				18,086,681			
155 Bankers acceptances			+				
157 Mortgages payable							
158 Lien notes payable +				50,000,000			
159 Deferred credits							
160 Contingent, investment, inventory and similar reserves							
161 Other reserves not allowed as deductions							
162 Share of partnership(s), joint venture(s) paid-up capital				11.552 011			
163 Sub-total				,002,011		0	
164 Subtract:				190,499,265	0	190,499,265	
165 booked 12,029,311 1					-		
Deductible R&D expenditures and ONTTI costs deferred for	1. 7		-				
166 income tax	165			12,029,311		12,029,311	
167 Total (Net) Paid-up Capital = 178,469,954 0 178,469,954 168	100		-				
168 169 ELIGIBLE INVESTMENTS 170 171 Bonds, lien notes, interest coupons + 172 Mortgages due from other corporations + 173 Shares in other corporations + 174 Loans and advances to unrelated corporations + 175 Eligible loans and advances to related corporations + 176 Share of partnership(s) or joint venture(s) eligible investments + 177 - 178 Total Eligible Investments = 3,640,108 0 3,640,108				178 /60 0F4	0	178 460 0F4	
169 ELIGIBLE INVESTMENTS 0 170 0 171 Bonds, lien notes, interest coupons + 172 Mortgages due from other corporations + 173 Shares in other corporations + 174 Loans and advances to unrelated corporations + 175 Eligible loans and advances to related corporations + 176 Share of partnership(s) or joint venture(s) eligible investments + 177 - 178 Total Eligible Investments = 3,640,108 0 3,640,108		i olai (Net) Falu-up Cäpitäi	=	170,409,954	0	170,409,904	
170		ELIGIBLE INVESTMENTS					
171 Bonds, lien notes, interest coupons + 0 172 Mortgages due from other corporations + 0 173 Shares in other corporations + 0 174 Loans and advances to unrelated corporations + 0 175 Eligible loans and advances to related corporations + 3,640,108 176 Share of partnership(s) or joint venture(s) eligible investments + 0 177 - - 178 Total Eligible Investments = 3,640,108 0 3,640,108							
172 Mortgages due from other corporations + 0 173 Shares in other corporations + 0 174 Loans and advances to unrelated corporations + 0 175 Eligible loans and advances to related corporations + 3,640,108 176 Share of partnership(s) or joint venture(s) eligible investments + 0 177 - - 3,640,108 178 Total Eligible Investments = 3,640,108 0 3,640,108		Bonds, lien notes, interest coupons	+			0	
174 Loans and advances to unrelated corporations + 0 175 Eligible loans and advances to related corporations + 3,640,108 176 Share of partnership(s) or joint venture(s) eligible investments + 0 177 - - 3,640,108 178 Total Eligible Investments = 3,640,108 0 3,640,108	172	Mortgages due from other corporations					
175 Eligible loans and advances to related corporations + 3,640,108 3,640,108 176 Share of partnership(s) or joint venture(s) eligible investments + 0 177 + 0 178 Total Eligible Investments = 3,640,108 0 3,640,108	470	Shares in other corporations					
176 Share of partnership(s) or joint venture(s) eligible investments + 0 177 - - 3,640,108 0 3,640,108 178 Total Eligible Investments = 3,640,108 0 3,640,108			1 .	l		0	
177 178 Total Eligible Investments = 3,640,108 0 3,640,108	174						
178 Total Eligible Investments = 3,640,108 0 3,640,108	174 175	Eligible loans and advances to related corporations	+	3,640,108			
	174 175 176	Eligible loans and advances to related corporations	+	3,640,108			
	174 175 176 177	Eligible loans and advances to related corporations Share of partnership(s) or joint venture(s) eligible investments	+		0	0	

	A	В	С	D	Е	F
1	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
<u>3</u>	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5			Return		Varaian VV vv	
180					Version XX.xx	
181	TOTAL ASSETS					
182	TOTAL ASSETS					
	Total assets per balance sheet	+	210,552,973		210.552.973	
	Mortgages or other liabilities deducted from assets	+	210,002,010		0	
185	Share of partnership(s)/ joint venture(s) total assets	+			0	
186	Subtract: Investment in partnership(s)/joint venture(s)	-			0	
187						
	Total assets as adjusted	=	210,552,973	0	210,552,973	
189						
190						
191	Contingent, investment, inventory and similar reserves	+			0	
192	Other reserves not allowed as deductions	+			0	
193	Subtract: Amounts deducted for income tax purposes in excess of amounts				0	
194	booked	-	12,029,311		12,029,311	
134	Deductible R&D expenditures and ONTTI costs deferred	-	12,023,311		0	
195	for income tax				0	
	Subtract: Appraisal surplus if booked	-			0	
197	Add or subtract: Other adjustments	+/-			0	
198						
199	Total Assets	=	198,523,662	0	198,523,662	
200						
201						
202	Investment Allowance		3,272,405	0	3,272,405	
203						
204	Taxable Capital					
205	Nint and discount of		470 400 054	0	470 400 054	
206 207	Net paid-up capital Subtract: Investment Allowance	+	178,469,954 3,272,405	0		
208	Subtract. Investment Allowance	-	3,272,403	U	3,272,403	
209	Taxable Capital	=	175,197,549	0	175,197,549	
210	Taxable Capital	_	173,137,343	U	173,137,343	
211	Capital Tax Calculation					
212	Deduction from taxable capital up to \$5,000,000		3,883,906		3,883,906	
213			3,000,000		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
214	Net Taxable Capital		171,313,643	0	171,313,643	
215						
216	Rate 0.3%		0.3000%	0.3000%	0.3000%	
217						
218	Days in taxation year		365	365	365	
	Divide days by 365		1.00	1.00	1.00	
220 221	Outsile Ossitel Tox		513.941	0	513.941	
222	Ontario Capital Tax		313,941	U	313,941	
223						
	LARGE CORPORATION TAX					
225	(From Federal Schedule 33)					
	CAPITAL					
227	ADD:					
	Reserves that have not been deducted in computing income for					
	the year under Part I	+	11,552,011		11,552,011	
	Capital stock	+	62,547,581	0	62,547,581	
	Retained earnings	+	68,401		68,401	
231	Contributed surplus	+			0	
232	Any other surpluses	+	516,528		516,528	
	Deferred unrealized foreign exchange gains All leags and advances to the corporation	+			0	
234	All loans and advances to the corporation All indebtedness- bonds, debentures, notes, mortgages, bankers	+			0	
235	acceptances, or similar obligations	+	115,814,744		115.814.744	
	Any dividends declared but not paid	+	, , , , , , , , ,		0	
237	All other indebtedness outstanding for more than 365 days	+			0	
238						
239	Subtotal	=	190,499,265	0	190,499,265	
240						
241	DEDUCT:					
242	Deferred tax debit balance	-			0	
243	Any deficit deducted in computing shareholders' equity	-			0	
٠	Any patronage dividends 135(1) deducted in computing income	-				
244	under Part I included in amounts above				0	
245 246	Deferred unrealized foreign exchange losses	-			0	
240	Subtotal	=	0	0	0	
248	Gubiotai	-	U	0	U	
249	Capital for the year		190,499,265	0	190,499,265	
250			,,			

_						
	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 (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4			Return			
5					Version XX.xx	
	INVESTMENT ALLOWANCE					
252						
	Shares in another corporation	+			0	
	Loan or advance to another corporation	+	3,640,108		3,640,108	
	Bond, debenture, note, mortgage, or	+			0	
	similar obligation of another corporation	+			0	
	Long term debt of financial institution	+			0	
258	Dividend receivable from another corporation	+			0	
	Debts of corporate partnerships that were not exempt from tax	+				
	under Part I.3				0	
	Interest in a partnership	+			0	
261		<u> </u>				
262	Investment Allowance	=	3,640,108	0	3,640,108	
263						
264	TAVARI E GARITAI					
	TAXABLE CAPITAL					
266 267	One it all for the conse		400 400 005	0	400 400 005	
268	Capital for the year	=	190,499,265	0	190,499,265	
269	Deduct: Investment allowance	-	0.040.400	0	0.040.400	
270	Deduct: Investment allowance	-	3,640,108	0	3,640,108	
271	Taxable Capital for taxation year	=	186,859,157	0	186,859,157	
272	Taxable Capital for taxation year		100,009,107	U	100,039,137	
273	Deduct: Capital Deduction \$10,000,000	-	7.848.988	0	7.848.988	
274	Deduct. Capital Deduction \$10,000,000	<u> </u>	7,040,300	0	7,040,900	
275	Taxable Capital	-	179,010,169	0	179,010,169	
276	Taxable Capital	_	173,010,103	O	173,010,103	
277	Rate .225%		0.22500%	0.22500%	0.22500%	
278	Titalo IIII III		0.2200070	0.2200070	0.2200070	
	Days in year		365	365	365	
	Divide days by 365		1,0000	1.0000	1.0000	
281						
282	Gross Part I.3 Tax LCT	-	402,772,88	0.00	402,772,88	
283						
284	Federal Surtax Rate		0.0000%	0.0000%	0.0000%	
285						
	Less: Federal Surtax = Taxable Income x Surtax Rate	-	0	0	0	
287						
	Net Part I.3 Tax LCT Payable	-	402,773	0	402,773	
	(If surtax is greater than Gross LCT, then zero)					
290						
	RECAP:					
	Total Income Taxes	+	0	0	0	
293		+	513,941	0	513,941	
294	Federal Large Corporations Tax	+	402,773	0	402,773	
295	-					
	Total income and capital taxes	=	916,714	0	916,714	
297						

	A	В	С	D	Е	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						
7	Utility Name: ENWIN POWERLINES LTD.					
8	Reporting period: JAN 1, 2003 - DEC 31, 2003					
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	0	
22						
	Ending balances:					
24	Accrued contingent liability				0	
25					0	
26					0	
27					0	
28					0	
29					0	
30					0	
31					0	
32					0	
	Insert line above this line				0	
34	Total (carry forward to the TAXREC worksheet)		0	0	0	
35						

SECTION 93 PILLS TAX GROSS-UP "SIMPIL" LINE Mof F Composets		A	В	С	D	Е	F
2 SECTION 39 PILL TAX REPOSITION (ARREC 2) Tax	1	Δ	D	U	Ь	L .	
3 TAX RETURN RECONCLIATION (TAXREC 2)		SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
Tax	_						
Return Version XX.xx	_						
	5	, , , , , , , , , , , , , , , , , , , ,					
Builty Name: ENWIN POWERLINGS LTD. Reporting profes: AMA 1, 2003 - DEC 31, 20	6					Version XX.xx	
Preparting period: JAM 1, 2003 - DEC 31, 2003							
10 Number of days in taxation year:	8	Utility Name: ENWIN POWERLINES LTD.					
11 Materiality Level:	_						
13 Section C: Reconcillation of accounting income to taxable income					days		
13 Section C: Reconcilitation of accounting income to taxable income		Materiality Level:		181,491			
14 Add:		Section C: Peconciliation of accounting income to taxable income					
15 Resputure of capital cost allowence							
10	_	***	+			0	
18 Joss in equity of subsidiaries and affiliates			+			0	
10 Charitable domains	17	Income or loss for tax purposes- joint ventures or partnerships	+			0	
20 Transible donations			+				
21 Zabable capital gains			+				
22 Depreciation in inventory-end of year			+				
23 Scientific research expenditures deducted			+				
24 per financial statements			+				
22 Capitalized interest			+				
25 Non-deductible authorible syepness			+				
27 Non-deductible automobile expenses			+				
28 Non-deductible life insurance premiums			+				
29 Sot loss on construction and renovation of buildings			+				
30 Book loss on joint ventures or partnerships			+			0	
32 Debt issue expense	30	Book loss on joint ventures or partnerships	+				
33 Demed dividend income			+				
34 Dividends credited to investment account			+				
35 Financing fees deducted in books			+				
36 Gain on settlement of debt			-	00.1000			
37 Interest paid on income debentures			-	224938			
38 Recapture of SR&ED expenditures			+				
39 Share issue expense			+				
40 Write down of capital property							
41 Amounts received in respect of qualifying environment trust		·	-				
42 Other Additions: (please explain in detail the nature of the item) +							
43 Adjustment to income for lease payments			+			0	
45 Capital tax accrual						0	
Head	44	Adjustment to income for lease payments	+			437880	
1			+				
B		Change in Regulatory assets		1570874			
49			+				
50 + 0 51 + 0 52 + - 53 Total Additions = 2783692 0 2783692 55 Recap of Material Additions: - 0 0 0 0 56 0			+				
51 + 0 52 + - 53 Total Additions = 2783692 0 2783692 54 Recap of Material Additions: - - 0			+				
Total Additions			+			- v	
53 Total Additions = 2783692 0 2783692 54 6 0 0 0 55 Recap of Material Additions: 0 0 0 56 0 0 0 0 57 0 0 0 0 58 0 0 0 0 69 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						0	
54 65 Recap of Material Additions: 0 <td< td=""><td></td><td>Total Additions</td><td></td><td>2783692</td><td>0</td><td>2783692</td><td></td></td<>		Total Additions		2783692	0	2783692	
56 0		****					
57 0		Recap of Material Additions:					
58 0							-
59 0							
60 0							
61 0							
62 0							
63 0							
64 0 0 0 0 65 0 0 0 0 0 66 0 0 0 0 0 0 67 0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
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 73 0 0 0 0 74 0 0 0 0 75 0 0 0 0 76 Financing fees deducted in books 224938 0 224938 77 0 0 0 0 78 0 0 0 0 79 0 0 0 0 80 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 73 0 0 0 0 74 0 0 0 0 75 0 0 0 0 76 Financing fees deducted in books 224938 0 224938 77 0 0 0 0 78 0 0 0 0 79 0 0 0 0 80 0 0 0 0							
67 0							
68 0 0 0 0 69 0 0 0 0 0 70 0 0 0 0 0 71 0 0 0 0 0 0 72 0							
70 0 0 0 0 71 0 0 0 0 72 0 0 0 0 73 0 0 0 0 74 0 0 0 0 75 0 0 0 0 76 Financing fees deducted in books 224938 0 224938 77 0 0 0 0 78 0 0 0 0 79 0 0 0 0 80 0 0 0 0	68			0		0	
71 0 0 0 72 0 0 0 73 0 0 0 74 0 0 0 75 0 0 0 76 Financing fees deducted in books 224938 0 224938 77 0 0 0 0 78 0 0 0 0 79 0 0 0 0 80 0 0 0 0							-
72 0 0 0 73 0 0 0 74 0 0 0 75 0 0 0 76 Financing fees deducted in books 224938 0 224938 77 0 0 0 0 78 0 0 0 0 79 0 0 0 0 80 0 0 0 0							
73 0 0 0 74 0 0 0 75 0 0 0 76 Financing fees deducted in books 224938 0 224938 77 0 0 0 0 78 0 0 0 0 79 0 0 0 0 80 0 0 0 0							
74 0 0 0 75 0 0 0 0 76 Financing fees deducted in books 224938 0 224938 77 0 0 0 0 78 0 0 0 0 79 0 0 0 0 80 0 0 0 0 80 0 0 0 0	72						
75 0 0 0 76 Financing fees deducted in books 224938 0 224938 77 0 0 0 0 78 0 0 0 0 79 0 0 0 0 80 0 0 0 0	74						
76 Financing fees deducted in books 224938 0 224938 77 0 0 0 78 0 0 0 79 0 0 0 80 0 0 0							
77 0 0 0 78 0 0 0 79 0 0 0 80 0 0 0		Financing fees deducted in books					
78 0 0 0 79 0 0 0 80 0 0 0		i manoning rees deducted in DUUNS					
79 0 0 0 0 80 0 0 0							
80 0 0 0							
<u> </u>	81			0	0	0	

	A	В	С	D	E	F
	SECTION 93 PILs TAX GROSS-UP "SIMPIL"	LINE	M of F	Non-wires	Wires-only	
3 4	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
5	(for "wires-only" business - see s. 72 OEB Act)		Tax Return		Return	
6			Return		Version XX.xx	
82			0	0	0	
83			0	0	0	
84			0	0	0	
	Adjustment to income for lease payments		437880	0	437880	
	Capital tax accrual		550000	0	550000	
	Change in Regulatory assets		1570874	0	1570874	
88	Onlings in regulatory about		0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	
92			0	0	0	
93						
94	Total Material additions		2783692	0	2783692	
	Other additions less than materiality level		0	0	0	
96	Total Additions		2783692	0	2783692	
97						
	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 Scientific research expenses claimed in year from Form T661	-			0	
	Bad debt	-			0	
	Book income of joint venture or partnership	-			0	
106	Equity in income from subsidiary or affiliates				0	
	Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
	Other deductions: (Please explain in detail the nature of the item)	-			Ü	
	Financing Fees	-	315519		315519	
	Capital tax per CT23	-	513837		513837	
112	· · · ·	-			0	
113		-			0	
114		-			0	
115		-			0	
116		-			0	
117		-			0	
118		-			0	
119		-			0	
120	T (D	-	222252		0	
121 122	Total Deductions	=	829356	0	829356	
123	Recap of Material Deductions:					
124	Recap of Material Deductions.		0	0	0	
125			0	0	0	
126			0	0		
127			0	0	0	
128			0	0	0	
129			0	0	0	
130			0	0	0	
131			0	0	0	
132			0	0	0	
133			0	0	0	
134			0	0	0	
	Financing Fees		315519	0	315519	
	Capital tax per CT23		513837	0	513837	
137			0	0	0	
138			0	0	0	
139			0	0	0	
140			0	0	0	
141 142			0	0	0	
143			0	0	0	
143			0	0	0	
	Total Deductions exceed materiality level		829356	0	829356	
	Other deductions less than materiality level		629356	0	829336	
147	Total Deductions		829356	0	829356	
148			020000	U	023330	

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1	A SECTION 93 PILs TA	B	LID "CIMPIL"	D	Е	Г	G	Н	I
2	Corporate Tax Rates		OF SIMPIL						
3	Corporate rax Nates	•							
	Income Range		0	200,001	>700,000				
5	micomic reange		to	to	2100,000				
6		Year	200,000	700,000					
	Income Tax Rate			100,000					
	Current year	2003	19.12%	34.12%	38.62%				
	Capital Tax Rate		0.30%						
	LCT rate		0.225%						
	Surtax		0.00%						
	Ontario Capital Tax								
	Exemption .		5,000,000						
	Federal Large								
	Corporations Tax		10,000,000						
13	Exemption								
14									
	Income Range		0	225,001	>700,000				
16	Income Range		to	to	>700,000				
16 17	_	Year		*	>700,000				
16 17 18	Income Tax Rate		to 225,000	to 700,000					
16 17 18	Income Tax Rate Income Tax Rates	Year 2004	to	to	>700,000 36.62%				
16 17 18	Income Tax Rate Income Tax Rates used to gross up		to 225,000	to 700,000					
16 17 18	Income Tax Rate Income Tax Rates used to gross up the deferral		to 225,000	to 700,000					
16 17 18	Income Tax Rate Income Tax Rates used to gross up the deferral account allowance		to 225,000	to 700,000					
16 17 18	Income Tax Rate Income Tax Rates used to gross up the deferral		to 225,000	to 700,000					
16 17 18	Income Tax Rate Income Tax Rates used to gross up the deferral account allowance		to 225,000	to 700,000					
16 17 18 19 20	Income Tax Rate Income Tax Rates used to gross up the deferral account allowance		to 225,000	to 700,000					
16 17 18 19 20 21 22	Income Tax Rate Income Tax Rates Income Tax Rates used to gross up the deferral account allowance variance		to 225,000 18.62%	to 700,000 32.12%	36.62%				
16 17 18 19 20 21 22 23	Income Tax Rate Income Tax Rates Income Tax Rates used to gross up the deferral account allowance variance Income Range		18.62%	32.12% 250,001	36.62%				
16 17 18 19 20 21 22 23	Income Tax Rate Income Tax Rates Income Tax Rates used to gross up the deferral account allowance variance Income Range	2004 Year	to 225,000 18.62% 0 to 250,000	250,001 to 700,000	36.62% >700,000				
16 17 18 19 20 21 22 23	Income Tax Rate Income Tax Rates Income Tax Rates used to gross up the deferral account allowance variance Income Range Income Tax Rate Income Tax Rates	2004	to 225,000 18.62%	250,001 to	36.62%				
16 17 18 19 20 21 22 23	Income Tax Rate Income Tax Rates used to gross up the deferral account allowance variance Income Range Income Tax Rate Income Tax Rates used to gross up	2004 Year	to 225,000 18.62% 0 to 250,000	250,001 to 700,000	36.62% >700,000				
16 17 18 19 20 21 22 23	Income Tax Rate Income Tax Rates used to gross up the deferral account allowance variance Income Range Income Tax Rate Income Tax Rates used to gross up the true up	2004 Year	to 225,000 18.62% 0 to 250,000	250,001 to 700,000	36.62% >700,000				
16 17 18 19 20 21 22 23	Income Tax Rate Income Tax Rates used to gross up the deferral account allowance variance Income Range Income Tax Rate Income Tax Rates used to gross up	2004 Year	to 225,000 18.62% 0 to 250,000	250,001 to 700,000	36.62% >700,000				

SECTION 39 PILE TAX CROSS_UP		Α	В	С	D	E	F	G						
Filing Requirements related to the "SMPIL" model Viling Name: ENWIND POWERLINES LTD.	1		_	U	D	<u> </u>	l l	·						
Utility Name: ENWIN POWERLINES LTD.								VCISION XX.XX						
Reporting periods: JAN 1, 2003 - DEC 31, 2003 Documents to be submitted to the Board when filing the Initial Estimate Column information: Stage 1 filing: normally in January of the reporting period														
Documents to be submitted to the Board when filing the Initial Estimate Column information: REGINFO spreadsheet	4													
Stage 1 filing: normally in January of the reporting period)	5													
REGINFO spreadsheet				timate Co	<u>umn</u>	information	on:							
REGINFO spreadsheet			(Stage 1 filing: normally in January of the reporting period)											
TAXCALC spreadsheet														
TAX CALC spreadsheet		1)	REGINFO spreadsheet											
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14 TAX RATES spreadsheet		3)	CCA schedule prepared for regulatory purposes											
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16		4)	TAX RATES spreadsheet											
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Documents to be submitted to the Board when filling the Deferral Account Allowance Column Information: Stage 2 filling: normally in December of the reporting period)	19	6)	Electronic format of the SIMPIL spreadsheets											
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24 1) REGINFO spreadsheet			(Stage 2 filing: normally in December of the reporting period)											
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3) Revised CCA schedule prepared for regulatory purposes if changes have been made 3) TAX RATES spreadsheet 3) Checklist 3) Electronic format of the SIMPIL spreadsheets 4) Documents to be submitted to the Board when filling the Ministry of Finance Column information: (Stage 3 filling; normally in July of the year following the reporting period) 8) PAXCALC spreadsheet 40 TAX RESERVES spreadsheet 41 2) TAXCALC spreadsheet 42 2 3 3) TAXREC, TAXREC 2 spreadsheets 44 4 5 4) TAX RESERVES spreadsheet 46 6) CONTINUITY SCHEDULE OF ACCOUNT # 1562 7) Financial statements used to prepare tax returns if different from the audited financial statements previously submitted to the Board 80 80 80 80 80 80 80 80 80 80 80 80 80 8		2)	TAYCALC enroadshoot											
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29		٠,												
31 S Checklist	29													
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33 Section of the SIMPIL spreadsheets Simple of the Si														
Section Simple		5)	Checklist											
35 Documents to be submitted to the Board when filing the Ministry of Finance Column information: (Stage 3 filing: normally in July of the year following the reporting period)														
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38 39 1) REGINFO spreadsheet					COI	umn imor	mation:							
39 1) REGINFO spreadsheet			(Stage 5 lilling, normally in July of the year following the reporting	<u>periou)</u>										
40 41 2) TAXCALC spreadsheet		1)	REGINFO spreadsheet											
41 2		-,												
43 3) TAXREC, TAXREC 2 spreadsheets	41	2)	TAXCALC spreadsheet											
44 45 44 TAX RESERVES spreadsheet 46 47 48 48 49 60 60 60 60 60 60 60 6	42													
45 4) TAX RESERVES spreadsheet 46 47 5) BACKGROUND QUESTIONNAIRE spreadsheet 48 49 6) CONTINUITY SCHEDULE OF ACCOUNT # 1562 50 7) Financial statements used to prepare tax returns if different from the audited financial statements previously submitted to the 51 Board 52 53 8) TAX RATES worksheet 54 55 9) Checklist		3)	TAXREC, TAXREC 2 spreadsheets											
46 47 5) BACKGROUND QUESTIONNAIRE spreadsheet														
47 5) BACKGROUND QUESTIONNAIRE spreadsheet		4)	TAX RESERVES spreadsheet											
48 6) CONTINUITY SCHEDULE OF ACCOUNT # 1562 50 7) Financial statements used to prepare tax returns if different from the audited financial statements previously submitted to the Board 51 Board 52 53 8) TAX RATES worksheet 54 55 9) Checklist		5)	DAGKOROUND OUTOTIONNAIDE											
49 6) CONTINUITY SCHEDULE OF ACCOUNT # 1562 7) Financial statements used to prepare tax returns if different from the audited financial statements previously submitted to the Board 52		5)	BACKGROUND QUESTIONNAIRE spreadsheet											
7) Financial statements used to prepare tax returns if different from the audited financial statements previously submitted to the Board 52		6)	CONTINUITY SCHEDULE OF ACCOUNT # 4500											
7) Financial statements used to prepare tax returns if different from the audited financial statements previously submitted to the Board 52		0)	CONTINUIT SCHEDULE OF ACCOUNT # 1302					+						
the audited financial statements previously submitted to the Board 52 53 8) TAX RATES worksheet 54		7)	Financial statements used to prepare tax returns if different from											
51 Board		• ,	· ·											
52 —	51													
54 —														
55 9) Checklist		8)	TAX RATES worksheet											
56				-										
		9)	Checklist											
57 10) Electronic format of the SIMPIL worksheets														
	57	10)	Electronic format of the SIMPIL worksheets											

	- 1										.,
	Α	В	C	D	E	F	G	Н	ı	J	K
2		SECTION 93 PILS TAX GROSS-UP	"SIMPIL"								
3		QUESTIONNAIRE Utility Name: ENWIN POWERLINES LTD.									
4		Reporting period: JAN 1, 2003 - DEC 31,						Version XX.xx			
5		Reporting period. UAR 1, 2000 DEC 01	, 2000					VCI SION XX.XX			
6	1	Does the company engage in non-regular	ted activities?								
7	_	Answer: No									
8											
9											
10		If the answer to question 1 is "NO", pleas									
11		Please identify the types of non-wire ope	rations carried on	by the LD0	C.						
12		Answer:									
13 14											
15											
16	3	Does the LDC intend to transfer the non-	wire operations to	a senarate	e legal entity	and the ex	necte	d date?			
17		Answer:	wire operations to	a separat	o logar criticy	and the ca	peote	d date :			
18											
19											
20											
21		Please identify the percentage and amou	nt of gross revenu	ues arising	from non-wi	ire operation	ns.				
22		Answer:									
23											
24	-	Diago identify the management and amoun					!				
25 26		Please identify the percentage and amou Answer:	nt of operating ex	pense incu	rrea pertain	ing to non-	wire o	perations.			
27		Allswer:									
28											
29	6	Please identify the percentage and amou	nt of depreciation	and capita	l cost allowa	ance exper	ses pe	ertaining			
30		to non-wire operations.									
31		Answer:									
32											
33											
34		Did the company incur any OPEB (Other	Post Employment	Benefits) e	expenditure f	for account	ting an	d tax purposes? (F	Please ide	ntify the am	ount.)
35		Answer: No									
36 37	0	Did the company have any reserve for ac	ocupting and tax	nurnacac?	(Blassa ida	ntify the on	nount '				
38	0	Answer: No	counting and tax	purposes	(Please lue	ntily the ar	nount.				
39		Allswei. NO									
40											
41		OTHER PERTINENT INFORMATION:									
42	9	Did the LDC incur any transition costs?									
43		Answer: Yes									
44											
45			<u> </u>								
46		If the answer to question 9 is "NO", pleas				alconius 41		in n nania d			
47 48	10	Please identify the amount of transition of	osts recovery rec	eived from	consumers	auring the	report	ing period.			
48 49		Answer:									
50											
	11	Please identify the amount of transition of	osts deducted for	accountin	g and tax nu	rposes.					
52		Answer:			2 tax pu						
53			Accounting		Tax						
54		Amortization/CCA claimed									
55		Other expensed									
56		Total				<u> </u>					
57		Transition costs capitalized	11818330		11818330	<u> </u>					
		Incurred prior to October 1, 2001 & non-									
58		deductible for tax purposes				<u> </u>					

	A	В	С	D	Е	F	G	Н	I	J	K	L	M	N	0
1	SECTION 93 PILs TAX GROS	S-UP	"SIMPIL"												
2	Analysis of Account 1562:	ed Payment i	n lie	u of Taxes											
3			Ĭ												
4															
5	Utility Name: ENWIN POWER	LINES	LTD.												
6	Reporting period: JAN 1, 200	03 - DE	C 31, 2003												
7															
8															
9	Year start:		01/10/2001		01/01/2002		01/01/2003		01/01/2004		01/01/2005		01/01/2006		
10	Year end:		31/12/2001		31/12/2002		31/12/2003		31/12/2004		31/12/2005		31/12/2006		Total
11															
12	Opening balance:	=			1,866,278		2,237,152		-2,948,067		-2,948,067		-2,948,067		0
	Initial Estimate PILs Rate	+/-													
13	Adjustment(1)		1,859,048		5,896,261		5,896,261								13,651,570
	Deferral Account Variance	+/-													
14	PILs Rate Adjustment(2)														0
	Deferral Account Entry (True-	+/-													
	up adjustments) (3)						-2,940,338								-2,940,338
16	Carrying charges	+/-	7,230		190,953		-24,074								174,109
١	PILs collected from	-													
17	customers				5,716,340		8,117,068								13,833,408
18			4 000 070		0.007.450		0.040.007		0.040.007		0.040.007		0.040.007		0.040.007
	Ending balance:		1,866,278		2,237,152		-2,948,067		-2,948,067		-2,948,067		-2,948,067		-2,948,067
20															
	Note:														
	The purposes of this worksheet						" '		D:						
23	For explanation of Account 1562	2 piease	e refer to Acco	untir	ng Procedures	Han	dbook for Elec	ctric	Distribution U	tilitie	es I				
	DI														
	Please identify the accounting	g metn	od used to ac	cou	nt for the PIL	s re	covery.								
27	Answer: Alternative 3 - per FAQ, April 20	202													
28	Alternative 3 - per FAQ, April 20	JU3													
29															
	(1) in the Initial Estimate Colum	n unde	ar Inclusion in	Rato	e Part III of th	L Τ/	YCALC spro	adeh	eet						
	()	2) in the Deferral Account Variance Column, under Inclusion in Rates, Part III of the TAXCALC spreadsheet													
	()	(3) in the Ministry of Finance Variance Column, under Future True-ups, Part IV of the TAXCALC spreadsheet													
33	(o) in the ministry of i mance va	and ice	Colamii, ande		uro rrue-ups,	· art	TV OI LITE TAX	· OAL	_O Spiedusiiet	,,					
55															