

EB-2015-0004

IN THE MATTER OF the *Ontario Energy Board Act, 1998, S.O. 1998, c. 15, (Schedule B)*;

AND IN THE MATTER OF an application by Hydro Ottawa Limited for an order approving just and reasonable rates and other charges for electricity distribution to be effective January 1, 2016 and for each following year through to December 31, 2020.

SETTLEMENT PROPOSAL

FILED SEPTEMBER 18, 2015

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A. INTRODUCTION

This Settlement Proposal is filed with the Ontario Energy Board (“the OEB”) in connection with the Custom Incentive Rate-setting Application (“Custom IR” or the “Application”) made by Hydro Ottawa Limited (“Hydro Ottawa” or “the Applicant”) under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B) in which Hydro Ottawa seeks approval for changes to the rates that it charges for electricity distribution for a period of five years, to be effective January 1, 2016 through December 31, 2020. The OEB assigned File Number EB-2015-0004 to the Application.

As set out herein, the Settlement Proposal contains a comprehensive settlement of all issues within Hydro Ottawa’s Custom IR Application, except for one outstanding item related to a Specific Service charge called “Access to Power Poles”, which issue will proceed to hearing and Hydro Ottawa’s working capital allowance which is awaiting completion of a lead/lag study and will be updated by way of agreement or OEB decision after that pending lead/lag study is produced and reviewed.

B. BACKGROUND

Hydro Ottawa filed its Custom IR Application, including detailed supporting evidence, on April 29, 2015. The OEB issued a Notice of Application and Hearing on May 27, 2015. On June 12, 2015, the OEB issued Procedural Order No. 1, which established the process to address the application, up to and including a Settlement Conference.

As set out in Procedural Order No. 1, the following ten parties requested and were granted intervenor status:

- Consumers Council of Canada (“CCC”);
- Energy Probe Research Foundation (“Energy Probe”);
- School Energy Coalition (“SEC”);
- Vulnerable Energy Consumers Coalition (“VECC”)
- Sustainable Infrastructure Alliance of Ontario (“SIA”);
- Sean McGuire (withdrawn)
- Allstream Inc. (“Allstream”)

- Quebecor Media (“Quebecor”).
- Rogers Communications Partnership (“Rogers”); and
- TELUS Communications Inc. (“TELUS”)

In response to Procedural Order No. 2, Hydro Ottawa presented an overview of its Application at a session in Ottawa on July 7, 2015. Following the presentation the OEB panel, OEB staff and intervenors posed questions of clarification.

On July 31, 2015, Hydro Ottawa responded to 342 interrogatories from the intervenors and OEB staff. A Technical Conference was held on August 13 and 14, 2015. Following the Technical Conference, Hydro Ottawa provided written responses to 82 Undertakings and a draft Issues List was submitted to the OEB. The OEB approved the Issues List in its Issues List Decision released on August 21, 2015. The Issues List contains 32 issues under five headings.

One of the issues (Issue 4.11) relates to Hydro Ottawa’s proposed charges for Access to Power Poles. Certain of the intervenors in this proceeding are participating solely with respect to this issue. On August 21, 2015, in accordance with Procedural Order No. 5, Allstream, Rogers, TELUS and Videotron (“the Carriers”) filed evidence related to the Access to Power Poles issue. On August 24, 2015, the Carriers filed a Notice of Motion seeking to compel Hydro Ottawa to produce copies of agreements with Bell Canada and Hydro One Inc. On August 25, 2015, a second Technical Conference was held in relation to the evidence filed by the Carriers. On August 26, 2015 Hydro Ottawa filed a Notice of Motion seeking the Carriers responses to questions that were not answered during the Technical Conference held August 25, 2015 relating to the OEB’s methodology and costs recovered from third parties by Rogers. There has not yet been a decision on either of the motions.

Issue 4.11 is an unsettled issue. Further to the OEB’s Procedural Order 7 Hydro Ottawa and the Parties to this settlement proposal¹ agree that Issue 4.11 be addressed via an oral rather than written hearing with a written argument stage to follow very shortly after the oral hearing. The Parties agree that the oral hearing and written argument will result in the most efficient and expedient use of the OEB and Parties time and resources.

¹ Rogers, TELUS, Videotron and Allstream (“the Carriers”) are not parties to this settlement proposal as pursuant to their intervention request letters, the Carriers have limited the scope of their intervenor status to the rates, terms and conditions of Hydro Ottawa’s pole attachment rate.

C. THE SETTLEMENT PROCESS

Pursuant to Procedural Order Nos. 1 and 3, a Settlement Conference was held from August 25 to 27, 2015 with Ms. Gail Morrison acting as facilitator. All intervenors of record participated at the Settlement Conference except Sean McGuire, who withdrew as an intervenor, and SIA which was invited but did not participate. OEB staff also participated in the Settlement Conference.

During the Settlement Conference, all issues on the Issues List were discussed and addressed.

The Carriers participated only in the discussion of Issue 4.11 (related to Access to Power Poles), and did not participate in the discussion and negotiation of any other issues. No resolution was reached at the Settlement Conference in relation to Issue 4.11, and that issue remains outstanding. It is expected that Issue 4.11 will be addressed at the hearing in a process to be determined by the OEB.

Hydro Ottawa, and the other four intervenors (CCC, Energy Probe, SEC and VECC) who participated in the Settlement Conference (the "Intervenors" and, with Hydro Ottawa, hereinafter referred to as the "Parties"), have reached a comprehensive settlement in relation to the terms of Hydro Ottawa's Custom IR plan for 2016 to 2020 on all issues except working capital which is awaiting further evidence. The specific components of the comprehensive settlement are described in detail in this Settlement Proposal.

The Carriers take no position on any of the settled items addressed in this Settlement Proposal and are therefore not parties to the Settlement Proposal.

OEB staff is not a party to the Settlement Proposal. Although it is not a party to the Settlement Proposal, once the Settlement Proposal is filed, OEB staff will file a submission commenting on two aspects of the settlement: namely, whether the settlement represents an acceptable outcome from a public interest perspective, and whether the accompanying explanation and rationale is adequate to support the settlement.

D. PREAMBLE TO THE TERMS OF THE SETTLEMENT PROPOSAL

This document comprises the Settlement Proposal, and it is presented jointly to the OEB by the Parties. This document is called a “Settlement Proposal” because it is a proposal by the Parties to the OEB to settle the issues in this proceeding (other than Issue 4.11). It is termed a proposal as between the Parties and the OEB. However, as between the Parties, and subject only to the OEB’s approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, and is binding and enforceable in accordance with its terms.

As set forth later in this Preamble, this Settlement Proposal is subject to a condition subsequent, that if it is not accepted by the OEB in its entirety, then unless amended by the Parties, it is null and void and of no further effect. In entering into this agreement, the Parties understand and agree that, pursuant to the *Ontario Energy Board Act, 1998*, the OEB has exclusive jurisdiction with respect to the interpretation and enforcement of the terms of this agreement.

The settlement proceedings in this case are subject to the rules relating to confidentiality and privilege contained in the OEB’s *Practice Direction on Settlement Conferences* (“the Practice Direction”). The Parties understand this to mean that the documents provided and discussed as well as all other information provided, the discussion of each issue and sub-issues, the offers and counter offers and the negotiations leading to the settlement of each issue during the Settlement Conference are, except to the extent that they are already on the record in this proceeding or are subsequently put on the record without breach of the settlement guidelines, privileged and are to be treated as being without prejudice. None of the foregoing is admissible as evidence in this proceeding or otherwise, with one exception, which is any need that may arise to resolve a subsequent dispute over the interpretation of any provision that may be contained in this Settlement Proposal.

The role of OEB staff in the Settlement Conference is set out on page 5 of the Practice Direction. Although OEB staff is not a Party to this Settlement Proposal, the OEB staff who participated in the Settlement Conference are bound by the same confidentiality and privilege standards and obligations that apply to the Parties to the Settlement Conference.

This Settlement Proposal provides a description of each of the Key Components of the settlement and of the settled issues from the Issues List, together with references to the evidence before the OEB. The Parties agree that references to the “evidence” in this Settlement Proposal shall, unless the context otherwise requires, include, in addition to the Application, the responses to Interrogatories and Technical Conference Questions and Undertakings, and all other components of the record up to and including the date hereof, including additional information included by the Parties in this Settlement Proposal, and the Appendices to this document.

The Parties have reviewed the evidence in respect of each component of the Settlement Proposal and have jointly concluded that it is sufficient in the context of the overall settlement to support the proposed settlement, and the sum of the evidence in this proceeding provides an appropriate and robust evidentiary record to support acceptance by the OEB of this Settlement Proposal.

Set out below are the final agreements of the Parties following the Settlement Conference. The Parties explicitly request that the OEB consider and accept this Settlement Proposal as a package. None of the matters in respect of which a settlement has been reached is severable. Numerous compromises were made by the Parties with respect to various matters to arrive at this comprehensive Settlement Proposal. These compromises are intended to support and not detract from the objectives set out in Renewed Regulatory Framework for Electricity (“RRFE”), and in the Ontario Energy Board Act, and the Electricity Act. The distinct issues addressed in this proposal are intricately interrelated, and reductions or increases to the agreed-upon amounts may have financial consequences in other areas of this proposal which may be unacceptable to one or more of the Parties. If the OEB does not accept the Settlement Proposal in its entirety, then there is no agreement, unless the Parties agree in writing that the balance of this Settlement Proposal may continue as a valid settlement, subject to any revisions that may be agreed upon by the Parties.

It is further acknowledged and agreed that none of the Parties will withdraw from this agreement under any circumstances, except as provided under Rule 32.05 of the OEB’s *Rules of Practice and Procedure*.

In the event that the OEB directs the Parties to make reasonable efforts to revise the

Settlement Proposal, the Parties agree to use reasonable efforts to discuss any potential revisions but no Party will be obligated to accept any proposed revision. The Parties agree that all of the Parties must agree with any revised Settlement Proposal prior to its resubmission to the OEB for its review and consideration as a basis for making a decision.

Unless otherwise expressly stated in this Settlement Proposal, the agreement by the Parties to the settlement of any item shall be interpreted as being for the purpose of settlement of this case only and not a statement or acknowledgment of principle applicable in any other situation. Where, if at all, the Parties have agreed that a particular principle should be applicable generally, this Settlement Proposal so states expressly. The Parties understand this to be consistent with OEB policy, under which settlements and their approval by the OEB are considered to be specific to the facts of the particular case, and not precedents or statements of principle unless clearly so stated.

Where in this Settlement Proposal, the Parties or any of them “accept” the evidence of Hydro Ottawa, or “agree” to a revised term or condition, including a revised budget or forecast then unless expressly stated to the contrary, the words “for the purpose of settlement of the issues herein” shall be deemed to qualify that acceptance or agreement.

It is also acknowledged and agreed that this Settlement Proposal is without prejudice to any of the Parties or the OEB re-examining the items settled herein in any subsequent proceeding and taking positions or rendering decisions inconsistent with the resolution of these items in this Settlement Proposal. However, none of the Parties will, in any subsequent proceeding, take the position that any of the terms of this Agreement should be modified or cancelled in such a manner that they would not apply to Hydro Ottawa in the Custom IR Period in the manner intended by this Agreement and set forth herein.

E. SETTLEMENT PROPOSAL OVERVIEW

Hydro Ottawa’s Custom IR Application and the supporting evidence explain in detail its 2016 to 2020 Custom IR plan. The Parties, through negotiations, have agreed to modifications to the Custom IR plan, including in particular reductions in capital additions and OM&A, and increased protections for ratepayers. As a result of those modifications, the Parties now agree that the Custom IR plan is appropriate as the basis for setting rates for 2016 through 2020

under the Renewed Regulatory Framework for Electricity.

To maintain balance, and to enhance the incentive for both productivity and customer focus, the Parties have agreed to add three important adjustment mechanisms to Hydro Ottawa's Custom IR plan: an asymmetrical Earnings Sharing Mechanism (ESM) with no dead band; an asymmetrical capital variance account for certain capital investments; and an efficiency adjustment that will operate as a proxy stretch factor if Hydro Ottawa's efficiency ranking declines during the Custom IR term. The intention of these adjustment mechanisms is to maintain the alignment between the interests of the utility and the interests of its customers.

Hydro Ottawa has also agreed to re-set certain items after the third year of the Custom IR term, to allow for up-to-date values to be used in setting rates. As set out herein, this includes updates for 2019 and 2020 related to Return on Equity ("ROE") and to the inflation factor used to escalate the OM&A budget.

Hydro Ottawa's Application included the filing of third party reports that are intended to address the OEB's RRFE requirements. The Intervenors have not accepted all of the contents or conclusions in those reports but acknowledge Hydro Ottawa's statement that the reports were prepared in intended compliance with the RRFE.

The Parties agree that Hydro Ottawa's 2016-2020 Custom IR Plan, as updated with the amendments agreed upon in this Settlement Proposal, provides adequate resources to allow Hydro Ottawa to manage its assets while satisfying customer preferences and expectations and providing a safe and reliable electricity distribution service.

The overall impact of Hydro Ottawa's 2016-2020 Custom IR Plan, as updated with the amendments agreed upon in this Settlement Proposal, is set out in the following tables:

Table 1: Summary of 2016-2020 Revenue Requirements

Summary of Revenue Requirement**

Item (\$millions)	2016	2017	2018	2019	2020	Totals (16-20)
Submitted Revenue Requirement	\$187.1	\$197.1	\$208.0	\$217.7	\$224.3	\$1,034.3
Change	(\$11.9)	(\$14.8)	(\$17.2)	(\$19.1)	(\$21.4)	(\$84.4)
Final Revenue Requirement	\$175.3	\$182.3	\$190.8	\$198.5	\$202.9	\$949.9
Deficiency over 2015 Rates	(\$5.3)	(\$12.9)	(\$20.8)	(\$27.9)	(\$31.6)	(\$98.5)
Yearly Change in Deficiency	(\$5.3)	(\$7.5)	(\$7.9)	(\$7.1)	(\$3.8)	(\$31.6)
Average Increase over 2015 rates	3.4%	8.1%	13.0%	17.4%	19.7%	12.3%
Average Change in Deficiency	3.4%	4.6%	4.6%	3.9%	2.0%	3.7%

New Regulatory Assets for Items Taken out of Base Rates						
CCRA Payments*	\$0.2	\$0.6	\$0.9	\$1.3	\$1.7	\$4.7
Land for New Facilities*	\$0.0	\$0.4	\$1.0	\$1.2	\$1.2	\$3.9
Estimated Revenue Requirement for future Regulatory Assets	\$0.2	\$1.0	\$2.0	\$2.5	\$2.9	\$8.6

*Numbers are estimates based on original budgeted amounts and timing.

Revenue Requirement Including New Regulatory Assets						
Final Revenue Requirement	\$175.5	\$183.3	\$192.8	\$201.1	\$205.8	\$958.5

** All numbers are subject to change, based on items to be adjusted at a later date as set out in this Settlement Proposal

*** Please note that the revised RRWF shows the revised/agreed to levels in the middle column.

Table 2 - Summary of 2016-2020 Bill Impacts*

Rates Summary - UPDATED September 18, 2015							
Rate Class		2015 Approved	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
Residential (800 kWh)	Distribution Charge	\$ 28.39	\$ 28.42	\$ 28.69	\$ 28.90	\$ 28.81	\$ 28.10
	Change in Distribution Charge		\$ 0.03	\$ 0.27	\$ 0.21	-\$ 0.09	-\$ 0.71
	% Distribution Increase		0.11%	0.95%	0.73%	-0.31%	-2.46%
	% Increase of Total Bill - No VA		-1.03%	1.11%	0.16%	-0.07%	-0.53%
	% Increase of Total Bill		-0.70%	0.77%	0.16%	-0.07%	-0.53%
Residential (232 kWh)	Distribution Charge	\$ 15.10	\$ 17.46	\$ 20.11	\$ 22.94	\$ 25.74	\$ 28.10
	Change in Distribution Charge		\$ 2.36	\$ 2.66	\$ 2.82	\$ 2.81	\$ 2.36
	% Distribution Increase		15.62%	15.21%	14.03%	12.24%	9.16%
	% Increase of Total Bill - No VA		0.00%	0.00%	0.00%	0.00%	0.00%
	% Increase of Total Bill		6.18%	4.20%	5.48%	5.18%	4.12%
General Service <50kW (2000 kWh)	Distribution Charge	\$ 58.72	\$ 60.65	\$ 63.29	\$ 66.19	\$ 68.82	\$ 70.13
	Change in Distribution Charge		\$ 1.93	\$ 2.64	\$ 2.90	\$ 2.63	\$ 1.31
	% Distribution Increase		3.29%	4.35%	4.58%	3.97%	1.90%
	% Increase of Total Bill - No VA		-0.51%	1.78%	0.89%	0.81%	0.40%
	% Increase of Total Bill		-0.04%	1.30%	0.89%	0.81%	0.40%
General Service 50 1,499 kWh (250 KW)	Distribution Charge	\$ 1,153.10	\$ 1,219.40	\$ 1,281.25	\$ 1,345.90	\$ 1,403.70	\$ 1,435.40
	Change in Distribution Charge		\$ 66.31	\$ 61.85	\$ 64.65	\$ 57.80	\$ 31.70
	% Distribution Increase		5.75%	5.07%	5.05%	4.29%	2.26%
	% Increase of Total Bill - No VA		-0.71%	1.27%	0.37%	0.33%	0.18%
	% Increase of Total Bill		1.46%	-0.90%	0.37%	0.33%	0.18%
General Service 1,500-4,999 kWh (2500 KW)	Distribution Charge	\$ 12,915.68	\$ 13,348.68	\$ 13,990.43	\$ 14,648.43	\$ 15,219.68	\$ 15,505.93
	Change in Distribution Charge		\$ 433.00	\$ 641.75	\$ 658.00	\$ 571.25	\$ 286.25
	% Distribution Increase		3.35%	4.81%	4.70%	3.90%	1.88%
	% Increase of Total Bill - No VA		-1.07%	1.38%	0.37%	0.32%	0.16%
	% Increase of Total Bill		1.10%	-0.80%	0.37%	0.32%	0.16%
Large Use (7500KW)	Distribution Charge	\$ 40,078.07	\$ 41,341.82	\$ 43,134.32	\$ 45,002.57	\$ 46,660.82	\$ 47,536.82
	Change in Distribution Charge		\$ 1,263.75	\$ 1,792.50	\$ 1,868.25	\$ 1,658.25	\$ 876.00
	% Distribution Increase		3.15%	4.34%	4.33%	3.68%	1.88%
	% Increase of Total Bill - No VA		-0.97%	1.50%	0.34%	0.30%	0.16%
	% Increase of Total Bill		1.28%	-0.75%	0.34%	0.30%	0.16%
Sentinel Lighting (0.4 KW)	Distribution Charge	\$ 6.63	\$ 7.55	\$ 7.95	\$ 8.77	\$ 9.20	\$ 9.20
	Change in Distribution Charge		\$ 0.91	\$ 0.40	\$ 0.82	\$ 0.44	-\$ 0.00
	% Distribution Increase		13.78%	5.32%	10.27%	4.96%	-0.03%
	% Increase of Total Bill - No VA		3.88%	2.66%	3.96%	2.02%	-0.01%
	% Increase of Total Bill		4.12%	2.45%	3.95%	2.02%	-0.01%
Street Lighting (1 KW)	Distribution Charge	\$ 4.57	\$ 6.04	\$ 6.41	\$ 6.78	\$ 7.15	\$ 7.34
	Change in Distribution Charge		\$ 1.47	\$ 0.37	\$ 0.37	\$ 0.37	\$ 0.19
	% Distribution Increase		32.13%	6.13%	5.80%	5.41%	2.67%
	% Increase of Total Bill - No VA		3.46%	3.37%	1.31%	1.31%	0.67%
	% Increase of Total Bill		4.65%	2.17%	1.34%	1.30%	0.67%
Unmetered Scattered Load (470 kWh)	Distribution Charge	\$ 14.72	\$ 14.72	\$ 15.23	\$ 15.89	\$ 16.42	\$ 16.67
	Change in Distribution Charge		\$ -	\$ 0.51	\$ 0.65	\$ 0.54	\$ 0.24
	% Distribution Increase		0.00%	3.46%	4.29%	3.39%	1.47%
	% Increase of Total Bill - No VA		-1.11%	1.63%	0.85%	0.70%	0.31%
	% Increase of Total Bill		-1.12%	1.64%	0.85%	0.70%	0.31%

* All numbers are subject to change, based on items to be adjusted at a later date as set out in this Settlement Proposal

Further information about the Revenue Requirement and Bill Impacts resulting from the changes to Hydro Ottawa's Custom IR plan set out in this Settlement Proposal can be seen in the Revised Revenue Requirement Workforms and the Revised Bill Impacts included at Appendices A and I to this Settlement Proposal.

F. KEY COMPONENTS OF THE SETTLEMENT

The following subsections describe the key components of the comprehensive settlement reached by the Parties that result in an agreed-upon Custom IR plan for Hydro Ottawa for the years 2016 to 2020.

Capital Plan

The Parties accept Hydro Ottawa's proposed capital investment plan as set out in Exhibit B of Hydro Ottawa's evidence, subject to a one-time \$10 million reduction to capital additions in the 2016 rebasing year. Hydro Ottawa has prepared a revised capital budget and rate base forecast which is set out in OEB Appendix 2-AB- Capital Expenditures and Fixed Asset Continuity Schedules and is included as Appendix E to this Settlement Agreement. Hydro Ottawa has re-prioritized investments and achieved the reduction by eliminating some projects or deferring others. Based on that revised budget and forecast, the Parties accept Hydro Ottawa's evidence that its capital spending and additions program is reasonable. Hydro Ottawa is in the process of allocating the \$10 million reduction to its capital expenditures plan and agrees to file a revised capital expenditures plan with that reduction allocated between its capital programs prior to or with the Draft Rate Order. That allocation will not change the revenue requirement or rates for any of the years 2016-2020.

Parties accept that Hydro Ottawa's revised Distribution System Plan and related attachments that set out Hydro Ottawa's capital investment requirements appropriately represents asset and capital planning that will enable Hydro Ottawa to fulfil its mission of providing a safe and reliable electricity distribution service to the City of Ottawa and Village of Casselman.

Rate Base

The Parties accept Hydro Ottawa's 2016 rate base as set out in Exhibit B which is subject to change based on the as yet to be filed and examined lead/lag study. This incorporates the following items, which have been agreed upon by the Parties:

- A reduction of \$10 million from Hydro Ottawa's capital budget for the 2016 year, as described above.
- The removal from rate base of \$19.4 million for the land purchased by Hydro Ottawa for its new facilities on the basis that the new facilities are not yet in-service.
- The removal from rate base of the forecasted \$5 million per year in CCRA payments,

which will now be recorded in a new deferral account for Connection Cost Recovery Agreement (“CCRA”) payments made to Hydro One.

The Parties agree that the cost for the land purchased by Hydro Ottawa for its new facilities will remain in Construction Work In Progress (“CWIP”) until the new facilities go into service and that the value of land will go into rate base at the same time as the facilities associated with such land. The Parties further agree that the value of the old facilities replaced by new facilities will be removed from rate base within the same calendar year of the new Administrative building going into service, or upon the sale of the old facilities, if that is earlier. This is to allow time for Hydro Ottawa to move into its new facilities while minimizing the overlap of assets in rate base.

The Parties agree that the \$502K IFRS increase to rate base as at January 1, 2014 used for financial accounting purposes will be adopted for regulatory purposes so as to allow for one set of records. Opening 2016 rate base will be increased, but a corresponding amount (\$502K) will be returned to ratepayers over a one year period (2016) recorded to deferral account 1508 and cleared through account 1595 as part of the Group 2 regulatory assets. The IFRS adjustment will be allocated to each rate class based on kWhs The rate rider will be calculated as part of the Group 2 regulatory assets.

The Working Capital Allowance to be included in rate base for 2016 to 2020 is to be determined after the Parties and the OEB will review the results of a Lead/Lag study being conducted by Navigant Consulting. The results of this study will be subject to an a discovery process to be determined by the OEB and the new Working Capital Allowance for 2016-2020 will be determined by agreement between the Parties, or as determined by order of the OEB. For the purposes of determining rates resulting from this Settlement Proposal, Hydro Ottawa is using an interim working capital allowance of 7.5% as a placeholder. Once the results of the lead/lag study are reviewed and the Parties agree, or as the OEB determines the Working Capital Allowance to be reflected in rates, Hydro Ottawa will update all necessary workforms and appendices and incorporate the results in updated rates.

The Parties further agree that no adjustments will be made to the Working Capital Allowance in any year of the Custom IR period, including 2019 and 2020. The effect of this is to lock in the current OM&A and cost of power values for all five years for the purposes of the Working Capital Allowance so as to provide certainty both for the utility and its customers.

Hydro Ottawa's updated Appendix 2-AB - Fixed Assets Continuity Schedule, which reflects the impact of the foregoing, is attached as Appendix E.

Table 3 – 2016-2020 Settled Rate Base

	2016	2017	2018	2019	2020
Average Net Asset Balance	\$756,003,164	\$791,132,479	\$830,966,710	\$859,363,826	\$895,981,450
Working Capital Allowance	\$73,304,329	\$74,730,548	\$77,540,197	\$76,251,947	\$77,612,817
Rate Base (Sept 18, 2015)	\$829,307,493	\$865,863,027	\$908,506,907	\$935,615,773	\$973,594,268

Capital Variance Account

The Parties agree that Hydro Ottawa will create a variance account wherein it will track, on an annual basis, variances in the cumulative revenue requirement arising from variances in three distinct capital forecasts, namely (a) System Renewal/System Service²; (b) System Access; and (c) General Plant categories. The variances will be calculated by reference to the current forecast for each of the three categories in each year. The forecast additions for each of the three categories are set out in Attachment 6 to this Agreement. Variances and associated revenue requirement impacts will be computed and tracked on an annual basis, but the disposition of any underspending in the three categories, on a cumulative basis, will be at the end of the five year term of the Custom IR plan. In each of the years of the Custom IR Plan, if Hydro Ottawa adds to rate base less than its forecast cumulative amount in any of the three categories, the corresponding reduction in revenue requirement will be credited to the variance account and any cumulative reduction in revenue requirement in any of the three categories will be disposed of at the end of the term of the Custom IR Plan.

It is the intention of the Parties, by proposing the calculation of the annual variance on a

^{2 2} The System Renewal and System Service categories have been merged into one category to reflect Hydro Ottawa's standard operating practice to shift funds between the two categories where customer and operational requirements so require.

cumulative basis, to ensure that if projects are delayed, and are completed as planned but at a later time, the reduction to revenue requirement will only reflect the period of delay, but will cease when the projects have been added to rate base. By way of example, and without limiting the generality of the foregoing, if System Renewal/System Service additions were expected to be \$35 million for each of 2016, 2017, and 2018, but were in fact \$30 million, \$37 million, and \$38 million, the account would be credited with the revenue requirement impact of \$5 million of underspending in 2016, \$3 million of cumulative underspending in 2017, and zero in 2018, reflecting the fact that \$5 million of spending was delayed from 2016 to 2017 and 2018.

The Parties agree that Hydro Ottawa will track and compute revenue requirement impacts and dispose of any underspending from the three categories at the end of the five year term. If at the end of five years there has been overspending in any category, there will be no charge to the customer.

Each year, Hydro Ottawa will estimate the impact of the revenue requirement resulting from the variance in its cumulative capital additions for each of the three capital additions budgets. The revenue requirement impacts include depreciation, interest, ROE and PILS and will use the cost of capital rates and structure in effect for this Custom IR plan (see Issue 3.3) for the year for which the revenue requirement is being measured.

Y Factor (Treatment of New Facilities)

The Parties accept Hydro Ottawa's evidence that the proposed budget of \$73 million (without land) for the construction of Hydro Ottawa's new operating centers and administrative facilities as set out in project description and business case contained in Exhibit B-1-2 and Exhibit B-1(A) is an appropriate spending level on the capital spending for the proposed facilities. The Parties agree that the new facilities represents a once in a generation investment. Parties agree to the creation of a Y factor deferral account to recover the revenue requirement associated with capital additions to rate base related to the construction of the new facilities up to the forecast amount set out in evidence. No amount is included in revenue requirement with respect to these capital additions for new facilities. Hydro Ottawa does not anticipate at this time that the cost of the capital additions for the new facilities will exceed the budget. However, in the event that the cost does exceed the budget, the Parties agree that the revenue requirement impact, during the current Custom IR period of any additional capital additions, over and above the

amounts set out in Hydro Ottawa's forecast, will not be recoverable during the current Custom IR period. Those incremental capital additions, net of any intervening depreciation, will be subject to a prudence review at the time of Hydro Ottawa's next rebasing rate application, expected in 2020 for 2021 rates, and may be included, in whole or in part or excluded in its entirety, by the OEB in the 2021 rate base for recovery on a prospective basis.

OM&A

The Parties agree that Hydro Ottawa's 2016 OM&A budget will be reduced by \$4 million, which results in a 2016 base year amount of \$83,105,564. Hydro Ottawa has prepared a revised OM&A budget to reflect this reduction, which is set out in Appendix F and a high level summary provided in Table 4 below. The Parties accept the evidence of Hydro Ottawa that the revised OM&A budget provides sufficient resources for Hydro Ottawa to fulfill its mission of providing safe and reliability electricity distribution to its customers in accordance with their expectations and its statutory requirements.

The 2016 OM&A budget amount will be increased annually from the 2016 base amount, using an escalator factor. The OM&A envelope amounts for 2017 and 2018 will be increased using a negotiated escalator of 1.91%, calculated on a compounded basis. The negotiated escalator uses the same inflation inputs as the OEB's fourth generation IRM price escalator, adjusted by weights and values appropriate to the OM&A spending of Hydro Ottawa. The starting point is a forecasted inflation factor of 2.07% derived by a recalculation of the OEB's inflation factor using a weight of 60% labour and 40% non-labour inflation rate adjusted by a +0.14% growth factor as well as a -0.3% productivity/stretch factor.

The Parties agree that the escalator to be used to determine the 2019 and 2020 OM&A levels be based on an updated inflation factor calculated consistent with the methodology described above. The OM&A escalator for 2019 and 2020 will only be adjusted to reflect an updated inflation factor but use the same growth factor, and productivity/stretch factor as the 2017/2018 negotiated escalator.

Hydro Ottawa's revised OM&A based on these adjustments is included at Appendix F, which sets out the revised Appendix 2-JA. Table 4 provides a high level summary of the revised recoverable OM&A. Hydro Ottawa is in the process of allocating the \$4 million reduction to its

OM&A expenses and agrees to file a revised Appendix 2-JA with that reduction allocated between its OM&A categories prior to or with the Draft Rate Order. That allocation will not change the revenue requirement or rates for any of the years 2016-2020.

Table 4 – Summary of Recoverable OM&A

	2016	2017	2018	2019	2020
Settled OM&A	\$83,105,563	\$84,692,880	\$86,310,514	\$87,959,045	\$ 89,639,063

Efficiency Adjustment

Hydro Ottawa will adopt an Efficiency Adjustment mechanism which applies if Hydro Ottawa is placed in a lower efficiency cohort³ (as compared to its 2014 cohort) in any year during the IR term. The Efficiency Adjustment Mechanism is calculated by taking into account the difference between the 2014 starting point and current year ending point stretch factor as multiplied by the rate year plan revenue requirement for the relevant rate year for the purpose of calculating rates for that year.

The Parties agree that group 3 cohort is the 2014 starting point for the purpose of tracking and calculating Hydro Ottawa's Efficiency Adjustment rate plan.

The Parties agree that Hydro Ottawa will not be permitted to make an Efficiency Adjustment in its favour as a result of moving to a more efficient cohort than its starting point cohort but will be allowed to mitigate prior year efficiency adjustments prospectively if it subsequently returns to its starting cohort (*i.e.*, Cohort # 3).

By way of example, and without limiting the generality of the foregoing, if in 2017 Hydro Ottawa is placed in a cohort with a 0.45% stretch factor, and its 2017 revenue requirement is \$182.8 million and for 2018 is \$191.7 million, Hydro Ottawa will credit the Efficiency Adjustment Deferral Account for 2017 with \$274,200 (\$182.8 million times (0.45% - 0.30%)). If in 2018 Hydro Ottawa continues to be in the 0.45% cohort, it will credit the Efficiency Adjustment Deferral Account for 2018 with \$287,550 (\$191.7 million times (0.45% - 0.30%)). Conversely, if it moves back into the 0.30% or better cohort in 2018, there would be no credit for 2018, but the 2017 credit would remain. There will be no debits to the account.

³ As set out in the OEB's Empirical Research in support of Incentive Rate-Setting: 2014 Benchmarking Update.

Other Revenues

The Parties agree with Hydro Ottawa's other revenue charges as set out in Exhibits C-2-1 and C-2-2, with the exception of the proposed charges for missed appointments. For the purposes of reaching a settlement, Hydro Ottawa agrees to remove charges for missed appointments from its other specific service charges. Hydro Ottawa will no longer be charging for missed appointments and will change its Conditions of Service accordingly. Table 5 provides the revised other revenue that reflects the removal of revenues for missed appointments.

Table 5 – Other Revenue

	2016	2017	2018	2019	2020
Pre-File Proposed Other Revenue	11,699,538	11,565,131	11,722,041	11,801,959	11,897,833
Service Call - Customer missed appointment - (Reg. Hours)	(1,625)	(1,625)	(1,625)	(1,625)	(1,625)
Service Call - Customer missed appointment (After Reg. Hours)	(925)	(925)	(925)	(925)	(925)
Other Revenue per Settlement	11,696,988	11,562,581	11,719,491	11,799,409	11,895,283

As noted, there is no settlement of Issue 4.11, including the forecast revenues from attachments to hydro poles. The settlement of the issues herein assumes revenue from pole attachments of \$16,227,936⁴. In the event that, as a result of the OEB's decision on Issue 4.11, the poles attachment revenues are a different amount, then the distribution rates will be adjusted by an equal amount so that the service revenue requirement for each year is unchanged.

Table 6 – Pole Attachment Revenue (as filed and before oral hearing)

	2016	2017	2018	2019	2020
Pole Attachment	\$3,211,779	\$3,211,779	\$3,268,126	\$3,268,126	\$3,268,126

⁴ Five year forecasted revenue.

Cost of Capital

The Parties agree that Hydro Ottawa's ROE for three years beginning in 2016 and ending in 2018 will be that established by the OEB in the fall of 2015. Hydro Ottawa will subsequently update its cost of capital for 2019 and 2020 using the applicable level of ROE for electricity distributors established by the OEB in 2018 for January 1 2019 rates.

For the cost of long term debt, the Parties agree that:

- Hydro Ottawa will adjust its costs for its May 2013 \$50 million promissory note, to use the OEB deemed rate of 4.12%.
- Hydro Ottawa will assume a future mix of forecast debt of 65% for 30 year debt and 35% for 10 year debt during the term of the Custom IR plan.
- Hydro Ottawa has used the April 2015 consensus long-term forecast for the 2016-2018 period and will re-set forecast rates in 2018 for 2019 and 2020 using the new consensus long-term forecast to be issued in October 2018.

Hydro Ottawa's revised cost of capital based on these adjustments is included at Appendix G, which sets out the revised Appendices 2OA and 2OB.

The Parties agree that if the OEB changes its policy governing cost of capital parameters during Hydro Ottawa's Custom IR term, including any changes made in respect of deemed capital structure, then Hydro Ottawa shall follow any mandated direction given by the OEB with respect to implementation of such changes during the Custom IR term. Parties accept the reasonableness of Hydro Ottawa's proposals as originally set out in its pre-filed evidence and modified and enhanced in this Settlement Agreement.

Earnings Sharing Mechanism (ESM)

The Parties agree that Hydro Ottawa will share with ratepayers any earnings that exceed its regulatory ROE in any year of the Custom IR term. The ROE to be used for this purpose is the same as the ROE used to set rates for each year – that is, the OEB-approved ROE for 2016, as set in 2015 which is used for 2016, 2017 and 2018, and the OEB-approved ROE for 2019, as set in 2018, which will be used for 2019 and 2020. Any earnings above Hydro Ottawa's approved ROE will be shared on a 50/50 basis between Hydro Ottawa and its ratepayers with no deadband. The ratepayer share of the earnings will be grossed up for any tax impacts, will

be credited to a new deferral account for clearance when disposition reaches the OEB-established threshold for deferral accounts. In the event that there is a balance at the end of Hydro Ottawa's five year Custom IR, the balance, if any, will be cleared and credited to Hydro Ottawa's customers at its next rebasing.

Hydro Ottawa's earnings (regulatory net income) will be calculated, for the purpose of earnings sharing, in the same manner as net income for regulatory purposes under the RRR filings. Thus, for the purposes of earnings sharing, Hydro Ottawa will exclude revenue and expenses that are not otherwise included for regulatory purposes, such as:

- The settlement of any regulatory assets/liabilities including the lost revenue adjustment mechanism ("LRAM");
- CDM revenues and expenses; and
- Changes in taxes/PILs to which Account 1592 applies, which will be shared through that account rather than through earnings sharing.

For the purpose of the ESM calculation, Hydro Ottawa will ensure that the nature and timing of revenues, expenses, and costs is consistent with the regulatory rules in existence on the date of this Settlement Proposal for the calculation of revenue requirement on a cost of service basis.

Hydro Ottawa agrees that it will not make any material changes in accounting practices that have the effect of either reducing or increasing utility earnings unless otherwise directed to do so by the OEB on its own initiative, or by an accounting standards body and/or provincial or federal government and approved by the OEB. Any such changes shall be noted at the time of proposed ESM disposition.

Monitoring and Reporting

As indicated in Exhibit A-2-1, Hydro Ottawa agrees to provide annual scorecard and RRR reporting. Hydro Ottawa further agrees to report its actual capital spending on a program level based on three categories, namely a) Service Access, b) System Service and System Renewal; and (c) General Plant. A document setting out the specific programs for which Hydro Ottawa will provide an annual update on forecast versus actual spending is set out in Attachment 1 to the Settlement Proposal.

Hydro Ottawa also agrees to report Key Performance Indicators (“KPIs”) for outcomes set out in table 1.3.1 of Exhibit B-1-2 (Hydro Ottawa’s DSP) and to also report SAIDI and SAIFI by cause code. Attachment 2 sets out a list of KPIs that Hydro Ottawa has agreed to report on annually.

Parties acknowledge and agree that Hydro Ottawa and the intervenors will work together to develop meaningful metrics/target and to define outcome reporting for recommended outcomes which will, at a minimum, include those metrics provided in Attachment 2. Hydro Ottawa will further collaborate with the intervenors in the context of OEB consultations initiated to review and consider new metrics such as those related to DSP implementation.

Deferral and Variance Accounts

The Parties agree that Hydro Ottawa will maintain its existing deferral and variance accounts proposed for continuation as set out in Exhibit I-8-1, subject to the following qualifications:

- With respect to three deferral accounts (Account 1518, Account 1548 and the account for recording loss on disposal of assets, Hydro Ottawa will adopt the treatment accorded to these accounts as determined by the OEB in the Toronto Hydro-Electric System Limited Custom IR proceeding (EB-2014-0116).
- Hydro Ottawa will update its low voltage charges and Retail Transmission Service Rates (“RTSR”) charges annually and file that update with the OEB for approval.

In addition, the Parties agree to the establishment and the following treatment of nine new deferral and variance accounts:

Table 6 – New Deferral and Variance Accounts

Account	Treatment
Y Factor	To recover the revenue requirement associated with the land and new South Operations and Warehouse facility and an Eastern Operations and Administrative Campus facility through a Y factor once placed into service. The capitalized amount for Y factor purposes will be no more than the estimated costs provided in Hydro Ottawa’s Custom IR. See page 13 for details.
Proceeds of Sale of Existing Facilities	To credit ratepayers 100% of the proceeds from the sale of land and buildings, net of taxes
Energy East TransCanada Pipeline	To recover incremental expenses as incurred Per OEB March 2015 Accounting Procedures Handbook Guidance

Loss on Disposal	To recover losses on disposal of any Hydro Ottawa fixed assets (e.g. losses on meters and vehicles)
Earnings Sharing Mechanism	To credit ratepayers for 50% of any earnings above Hydro Ottawa's regulatory ROE as described in the Key Components section beginning at page 17.
CCRA Payments	To recover from customers the annual revenue requirement impact of CCRA payments paid to Hydro One commencing in the year in which the facilities to which each CCRA payment relates provides services to Hydro Ottawa customers.
Capital Investment Variance Account	To track variances and associated revenue requirement impacts computed and tracked on an annual basis, resulting from any underspending in the three categories calculated on a cumulative basis. Disposition of any credit to customers will occur at the end of the five year term. See page 12 for details
Efficiency Adjustment	To credit ratepayers with the difference between the 2014 starting point and current year ending point stretch factor as multiplied by the rate year plan revenue requirement for the relevant rate year for the purpose of calculating rates for that year.
Wireless Attachment Revenues	To credit ratepayers with revenues earned from wireless attachments for the period 2016-2020.

The Parties agree that, Hydro Ottawa's Deferral and Variance Accounts will be cleared during the Custom IR term in accordance with the OEB's policies, as they exist each year of the term. The Parties agree that, based on the OEB's current policies and subject to any changes to those policies during the Custom IR term, the timing for clearance of each of Hydro Ottawa's Deferral and Variance Accounts will be as follows:

Table 7 – Deferral and Variance Account Dispositions

Group 1 Accounts	Disposition is according to EDDVAR
Group 2 Accounts	Disposition is according to EDDVAR
LRAM	Annually if meets Group 2 materiality threshold
RTSR and Low Voltage	Annually as agreed
Y Factor	Per Response to Undertaking JTC 2.44 as amended per the settled terms. See Attachment 3
Proceeds of Sale of Existing Facilities	Per Response to Undertaking JTC 2.44 as amended per the settled terms. See Attachment 3
Energy East TransCanada Pipeline	Part of Group 2 Accounts -disposition is according to EDDVAR
Loss on Disposal	Part of Group 2 Accounts -disposition is according to EDDVAR
Earnings Sharing Mechanism	Part of Group 2 Accounts - Disposition is according to EDDVAR. The balance, if any, will be cleared at the

	end of the five year term.
CCRA Payments	Part of Group 2 Accounts -disposition is according to EDDVAR
Capital Investment Variance Account	At the end of the five year Custom IR term
Efficiency Adjustment	Part of Group 2 Accounts - Disposition is according to EDDVAR
Wireless Attachment Revenues	If amounts exceed OEB threshold for disposition per OEB policy or further to any direction provided by the OEB.

Cost Allocation and Rate Design

The Parties agree to Hydro Ottawa's proposed cost allocation and rate design, subject to the following qualifications:

- Hydro Ottawa will make changes to rates for sentinel lighting to move them within the OEB approved range by 2020.
- Subject to the following exceptions, Hydro Ottawa will maintain the fixed/variable ratios, which are above the OEB limits in some cases, until such fixed/variable ratios are required to be modified by the OEB. For clarity this entails that Hydro Ottawa will not raise rates above the Customer Unit Cost per month - Minimum System with PLCC (Peak Load Carrying Capability) adjustment and that rates currently above the minimum system with PLCC will not be increased.
 - for the GS>50 class, the fixed charge will be reduced from \$260 to \$200, and maintained at that level throughout the 2016-2020 period,
 - for the residential class, charges will be fully fixed by 2020, as proposed by Hydro Ottawa in its Application and as required by the OEB.

Other Items

The Parties agree that Hydro Ottawa is not precluded from applying for Z-factor relief in the event that an unforeseen event results in a financial impact that exceeds Hydro Ottawa's \$880,000 materiality threshold. The criteria for any Z-factor relief will be consistent with current OEB approved policies.

Regarding telecommunication attachments, Hydro Ottawa agreed to create a deferral account to credit customers with revenues earned, if any, from wireless attachments during the 2016

through 2020 period. As noted above, the issue of the appropriate rate for wireline attachments was not settled and will proceed to oral hearing.

Effective Date

The Parties agree that the effective date of the rates arising from this Settlement Proposal should be January 1, 2016. In the event that the OEB is unable to issue a rate order in time for Hydro Ottawa to implement rates for January 1, 2016, the Parties agree that Hydro Ottawa will implement a rate rider to recover from its customers foregone revenues that would otherwise have been collected if Hydro Ottawa's new rates were in effect as of January 1, 2016.

Going in, annual and mid-term adjustments

The Parties acknowledge that Hydro Ottawa is not proposing annual rate adjustments except as related to the clearance of amounts from deferral accounts or as provided elsewhere in this agreement and captured in Appendix 5. The Parties further agree to the list of adjustments that will occur prior to or within the five year term of Hydro Ottawa's Custom IR. A list of these adjustments can be found in Attachment 5 to this Settlement Proposal.

G. SETTLEMENT PROPOSAL BY ISSUE

The Key Components section above sets out the details of the settlement reached by the Parties. In the sections that follow, the Parties set out how Hydro Ottawa's 2016-2020 Custom IR Application, together with changes agreed upon in this Settlement Proposal, addresses each of the Issues in the OEB's Issues List.

1.0 CUSTOM APPLICATION

1.1. Has Hydro Ottawa responded appropriately to all relevant OEB directions from previous proceedings, including commitments from prior settlement agreements?

1.1.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that it has responded appropriately to all relevant OEB directives from previous proceedings, including commitments from prior settlement agreements.

In Exhibit A-6-9 Hydro Ottawa identified two directives from the OEB. The first directive

resulted from Hydro Ottawa's previous Cost of Service Application (EB-2011-0054) and relates to the preparation of a new lead/lag study. Hydro Ottawa expects to provide its Lead/Lag study by September 30, 2015. Parties will have the opportunity to participate in a discovery process to review the findings of the Lead/Lag study. As indicated in the Key Components section under the heading "Rate Base", after this discovery process, Hydro Ottawa will update its Working Capital Allowance to be included in rate base for 2016 to 2020 either by agreement between the Parties, or on the basis of a decision by the OEB.

The second directive was given by the OEB in EB-2012-0383 and relates to unmetered load (kW) and consumption (kWh) data. As noted by Hydro Ottawa in Exhibit G-1-2, this issue is currently being studied by Navigant Consulting Limited ("Navigant") and an OEB working group. Hydro Ottawa will comply with any decisions or directions of the OEB emanating from the work of Navigant and the working group.

1.1.2 Evidence

Exhibits	Exhibit A-6-9
Interrogatories	SIA-14, Energy Probe -18, CCC-16, SEC-16
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

1.2. What actions should the OEB require Hydro Ottawa take at or near the end of the 5-year rate term (e.g. rebasing, plan assessment, measurement of customer satisfaction)?

1.2.1 Complete Settlement

Hydro Ottawa is expected to file a rebasing application in 2020 for rates commencing in 2021, consistent with its situation, and the OEB's policies, at that time. Hydro Ottawa agrees to ensure that the 2020 rebasing application includes information in accordance with any OEB filing guidelines related to its performance under the current Custom IR plan, and the extent to which that performance has provided suitable outcomes and met the expectations of its customers.

1.2.2 Evidence

Exhibits	Exhibit A-2-1, Exhibit B-1-2, D-1-4, D-1-7, A-3-1
Interrogatories	OEB-5, OEB-6, OEB 14, CCC-44, CCC-11, Energy Probe-3, VECC-4
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

1.3. Do any of Hydro Ottawa’s proposed rates require rate smoothing or mitigation?

1.3.1 Complete Settlement

Appendix I to this Settlement Proposal sets out estimated customer bill impacts for each rate class. These bill impacts are all well below the OEB’s threshold of a 10% increase on a total bill basis. The Parties agree that no rate smoothing or mitigation is required.

1.3.2 Evidence

Exhibits	Exhibit H-1-1
Interrogatories	None
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

2.0 OUTCOMES AND INCENTIVES

2.1 Does Hydro Ottawa’s Custom Application promote and incent acceptable outcomes for existing and future customers (including, for example, cost control, system reliability, service quality, and bill impacts)?

2.1.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that its 2016-2020 Custom IR Plan, as modified and enhanced in this Settlement Proposal, promotes and incents acceptable outcomes for existing and future customers.

2.1.2 Evidence

Exhibits	Exhibit A-2-1, Exhibit A-2-2, Exhibit B-1-2, Attachment B-2(A) Material Investments, Attachment B-1(B) Annual Planning Report, Attachment B-1(C) Grid Transformation Plan, Exhibit D-1-4
Interrogatories	CCC-6, CCC-8, CCC-10, Energy Probe-8, Energy

	Probe-27, Energy Probe -31, OEB Staff-3, OEB Staff-4, OEB Staff-7, SEC-1, SEC-6, SEC-17, SIA-1, SIA-3, SIA-4
Undertakings	JTC 1.30 , JTC1.33, JTC 1.38 and JTC 2.24
Supporting Parties	CCC, Energy Probe, SEC, VECC

2.2 Does the Custom Application adequately incorporate and reflect the four outcomes identified in the RRFE Report: customer focus, operational effectiveness, public policy responsiveness and financial performance?

2.2.1 Complete Settlement

Hydro Ottawa has filed a Custom IR plan that is intended to address its “core mandate”: “to provide a safe, reliable, affordable and sustainable supply of electricity to the over 305,000 homes and businesses that rely upon it every day”. Through discussions and negotiations, the Custom IR plan has been modified and enhanced, to maximize its focus on the customer and to improve operational effectiveness, while at the same time maintaining its public policy responsiveness, and allowing the utility the opportunity to meet its financial performance goals. The Parties accept the evidence of Hydro Ottawa that this revised Custom IR plan will allow the utility to meet its core mandate in an efficient and customer-focused manner.

2.2.2 Evidence

Exhibits	Exhibit A-2-1, Exhibit A-2-2, Exhibit A-3-1, Exhibit A-8-1, Attachment A-3(A)Exhibit B-2-1, Attachment B-2(A) Material Investments, Attachment B-1(B) Annual Planning Report, Attachment B-1(C) Grid Transformation Plan, Exhibit D-1-5, Exhibit D-1-6, Exhibit D-1-7, Exhibit D-1-9, Attachment D-1(F), Exhibit E-1-1; Attachments 2-OA & 2-OB, and E-1(A), (B),(C),(D),(E),(F),
Interrogatories	CCC-6, CCC-8, CCC-10, CCC-42, CCC-44, Energy Probe-8, Energy Probe-27, Energy Probe -31, OEB Staff-3, OEB Staff-4, OEB Staff-7, OEB Staff-15, OEB Staff 16, SEC-1, SEC-6, SEC-17, SIA-1, SIA-3, SIA-4 OEB-26; EP-39,40,41,42; CCC-50; SEC-5,11(h),12; VECC-41,42,43
Undertakings	JTC 2.11 JTC2.40
Supporting Parties	CCC, Energy Probe, SEC, VECC

2.3 Does the Custom IR Application adequately account for productivity and efficiency gains in its forecasts? Does the Custom IR application adequately include expectations for productivity and efficiency gains relative to benchmarks that are external to the company (such as the Power System Engineering, Inc. and Pacific Economics Group Research, LLC)?

2.3.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that its Custom IR plan, as modified and enhanced by this Settlement Proposal, can reasonably be expected to drive it to deliver productivity and efficiency gains. This Settlement Proposal has increased that direction in three ways.

First, the capital and OM&A levels have been tightened up, presenting reasonable but challenging spending goals over the Custom IR period.

Second, the Efficiency Adjustment mechanism focuses performance on the OEB's PEG productivity benchmarking, and imposes real financial and other consequences if performance fails to meet those benchmarks.

Third, the earnings sharing mechanism provides for an equal sharing between the shareholder and the customers of productivity and efficiency gains achieved by Hydro Ottawa during the Custom IR period, aligning the interests of the distributor and its customers.

2.3.2 Evidence

Exhibits	Exhibit A-2-1, Exhibit A-2-2, Exhibit B-1-2, Exhibit D-1-1, Exhibit D-1-2, Attachment D-1-(A) Attachment D-1-(D)
Interrogatories	CCC-6, CCC-8, Energy Probe-1, Energy Probe-31, OEB Staff-3, OEB Staff-4, OEB Staff-5, OEB Staff-7, SEC-1, SEC-2, SEC-6, SEC-17, SIA-1, SIA-23
Undertakings	JTC1.33, JTC 1.37, JTC 1.38 JTC 2.16, JTC 2.39
Supporting Parties	CCC, Energy Probe, SEC, VECC

2.4 Does the Custom IR Application adequately provide value to the customer (such as the X-Factor, Y-Factor and a shared earnings mechanism)?

2.4.1 Complete Settlement

The Parties agree that Hydro Ottawa’s 2016-2020 Custom IR plan, as modified and enhanced in this Settlement Proposal, adequately provides value to its customers not only as it relates to built-in efficiency measures (such as the productivity/stretch factor included in the determination of the OM&A levels for each year of the Custom IR term, and the Efficiency Adjustment mechanism, both as described in the Key Components section) but also as it relates to the earnings sharing (as described in the Key Components section) that incents Hydro Ottawa to pursue additional productivity measures in order that it may continue to be rewarded through retention of its 50% share of the over-earnings.

2.4.2 Evidence

Exhibits	Exhibit A-2-1, Exhibit A-2-2, Exhibit B-1-2, Exhibit D-1-1, Exhibit D-1-2, Attachment D-1-(A) Attachment D-1-(D)
Interrogatories	CCC-6, CCC-8, Energy Probe-1, Energy Probe-31, OEB Staff-3, OEB Staff-4, OEB Staff-5, OEB Staff-7, SEC-1, SEC-2, SEC-6, SEC-17, SIA-1, SIA-23
Undertakings	JTC1.33, JTC 1.37, JTC 1.38 JTC 2.16, JTC 2.39
Supporting Parties	CCC, Energy Probe, SEC, VECC

2.5 Does the Application adequately plan and prioritize capital expenditures?

2.5.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that its 2016-2020 Custom IR plan, as modified and enhanced in this Settlement Proposal, is based on adequate planning and prioritization of its capital expenditures.

2.5.2 Evidence

Exhibits	Exhibit B-1-2 Distribution System Plan, Attachment B-2(A) Material Investments, Attachment B-1(B) Annual Planning Report, Attachment B-1(C) Grid Transformation Plan
Interrogatories	OEB Staff-7, OEB Staff 15, OEB Staff-16, OEB Staff-18, Energy Probe 1, Energy Probe -5, Energy Probe 14, Energy Probe 15, CCC-18,. CCC-22, CCC-23, CCC-24, CCC-29, CCC-32, VECC-7

Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

2.6 Is the monitoring and reporting of performance proposed by Hydro Ottawa adequate to demonstrate whether the planned outcomes are achieved?

2.6.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that its 2016-2020 Custom IR plan, as modified and enhanced in this Settlement Proposal (including those set out in the Key Components section under the subheading “Monitoring and Reporting”), includes monitoring and reporting of performance to demonstrate whether planned outcomes are achieved.

Parties acknowledge and agree that Hydro Ottawa and the intervenors will work together to develop meaningful metrics/target and to define outcome reporting for recommended outcomes which, at a minimum will include those set out in Attachment 2. Hydro Ottawa will further collaborate with the intervenors in the context of OEB consultations initiated to review and consider new metrics such as those related to DSP implementation.

2.6.2 Evidence

Exhibits	Exhibit B-1-2 Distribution System Plan, Attachment B-2(A) Material Investments, Attachment B-1(B) Annual Planning Report, Attachment B-1(C) Grid Transformation Plan,
Interrogatories	CCC-44, OEB Staff-5, OEB Staff-6, OEB Staff 14, VECC-32
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

2.7 Are Hydro Ottawa’s proposed off-ramps and annual adjustments appropriate? Has Hydro Ottawa demonstrated adequately its ability and commitment to manage within any rates set via this proceeding, given that actual costs and revenues will vary from those forecast?

2.7.1 Complete Settlement

Hydro Ottawa’s proposed off-ramps are consistent with the off-ramp established for Custom IR applicants as set out in Table 1 on page 13 of the RRFE, and as such are

accepted by the Parties.

Hydro Ottawa's Custom IR plan, as supplemented by the measures agreed upon modified and enhanced in this Settlement Proposal, does not propose annual adjustments except as outlined in Attachment 5

The Parties agree that the limited off-ramps and adjustments are appropriate in the specific circumstances of the Hydro Ottawa Custom IR plan, and confirm Hydro Ottawa's commitment to manage within the rates that are set through this proceeding.

2.7.2 Evidence

Exhibits	Exhibit A-2-1, Exhibit B-1-2, Exhibit D-1-2, Exhibit D-1-3
Interrogatories	Energy Probe-6, OEB Staff-2, OEB Staff-3, OEB Staff-4, OEB Staff-8
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

3.0 REVENUE REQUIREMENT

3.1 Is the rate base component of the revenue requirement, including the working capital allowance, for 2016 – 2020 as set out in the Custom IR Application appropriate?

3.1.1 Partial Settlement

The Parties accept that the rate base component of the revenue requirement for 2016-2020 (as set out in the Custom IR Application and amended as described in the Key Components section above) is appropriate. As noted above, Hydro Ottawa's rate base will be updated to incorporate the results of Hydro Ottawa's lead/lag study. Hydro Ottawa's updated Appendix 2-AB - Fixed Assets Continuity Schedule reflecting the agreed-upon amendments is attached as Appendix E.

3.1.2 Evidence

Exhibits	Exhibit B-1-1, Exhibit B-3-1
Interrogatories	OEB Staff 19, Energy Probe-4, 12, 18, 19, 20; SEC-16; SIA-14
Undertakings	JTC2.25, JTC2.26, JTC2.27, JTC2.29

Supporting Parties	CCC, Energy Probe, SEC, VECC
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3.2 Are the Distribution System Plan, capital programs and related expenditures, associated with the revenue requirement for 2016 – 2020, as set out in the Custom IR Application, appropriate and is the rationale for planning and prioritizing appropriate and adequately explained and supported, considering:

- i. customer feedback and preferences;**
- ii. productivity and sharing of benefits;**
- iii. benchmarking of costs;**
- iv. end-of-life criteria, health index, data governance, and the overall relationship of each planning component;**
- v. reliability and service quality;**
- vi. impact on distribution rates;**
- vii. trade-offs with OM&A spending;**
- viii. government-mandated obligations; and**
- ix. the applicant’s objectives?**

3.2.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that its Custom IR plan, as modified and enhanced by this Settlement Proposal, balances the capital needs of its system, as outlined in the Distribution System Plan, with the goals of prioritization of spending, tradeoffs between capital and OM&A, maximizing long term reliability and other benefits to customers, customer preferences, and control of rate increases. With respect to productivity and efficiency, see Issue 2.3.

As set out in the Key Components section, under the heading “Monitoring and Reporting”, Hydro Ottawa will report annually to the OEB on Distribution System Plan actual versus planned capital spending.

3.2.2 Evidence

Exhibits	Exhibit B-1-2, Attachment B-2(B)
Interrogatories	CCC-42, CCC-44, OEB-15, OEB-5, OEB-6, OEB-11, SIA 15, SIA-16, SIA-17 VECC-5, VECC 13, VECC-32, VECC 34
Undertakings	JTC1.35, JTC 2.10, JTC 2.11, JTC 2.13 JTC 2.24,

	JTC 2.31
Supporting Parties	CCC, Energy Probe, SEC, VECC

3.3 Is the capital structure and cost of capital component of the revenue requirement for 2016 – 2020 as set out in the Custom Application appropriate?

3.3.1 Complete Settlement

The Parties accept the capital structure and cost of capital components of the revenue requirement as proposed in the Custom IR plan, with the adjustments agreed upon as described in the Key Components section above. Hydro Ottawa’s revised cost of capital based on these adjustments is included as Appendix G, which sets out the revised Appendices 2OA and 2OB.

3.3.2 Evidence

Exhibits	Exhibit E-1-1; Attachments 2-OA & 2-OB, and E-1(A), (B),(C),(D),(E),(F)
Interrogatories	OEB-26; EP-39,40,41,42; CCC-50; SEC-5,11(h),12; VECC-41,42,43
Undertakings	JTC2.40
Supporting Parties	CCC, Energy Probe, SEC, VECC

3.4 Is the depreciation component of the revenue requirement for 2016 – 2020 as set out in the Custom Application appropriate?

3.4.1 Complete Settlement

The Parties accept that the depreciation component of Hydro Ottawa’s revenue requirement for 2016-2020, as set out in its Custom IR Plan and adjusted to reflect the changes to the Capital Plan and Rate Base described in the Key Components section, is appropriate.

3.4.2 Evidence

Exhibits	Exhibit D-3-1
Interrogatories	EP-4, 34, SEC-4
Undertakings	JTC 1.32
Supporting Parties	CCC, Energy Probe, SEC, VECC

3.5 Is the taxes / PILs component of the revenue requirement for 2016 – 2020 as set out in the Custom Application appropriate?

3.5.1 Complete Settlement

The Parties accept the taxes/PILS component of Hydro Ottawa's revenue requirement for 2016-2020 set out in its Custom IR Plan, as adjusted to reflect changes described in the Key Components section. The Revised 2016-2020 PILs Workforms are attached to this Settlement Proposal as Appendix B.

3.5.2 Evidence

Exhibits	Exhibit D-4-1; Attachments D-4(A),(B),(C),(D),(E),(F),(G)
Interrogatories	OEB-1; ATT-OEB-Q1-B,C,D,E,F; OEB-25; EP-35,36,37,38
Undertakings	JTC2.37
Supporting Parties	CCC, Energy Probe, SEC, VECC

3.6 Are the OM&A programs and related components of the revenue requirement for 2016 – 2020 as set out in the Custom Application appropriate and is the rationale for planning choices appropriate and adequately explained and supported considering:

- 3.6.1 customer feedback and preferences;**
- 3.6.2 productivity and sharing of benefits**
- 3.6.3 benchmarking of costs;**
- 3.6.4 reliability and service quality;**
- 3.6.5 impact on distribution rates;**
- 3.6.6 trade-offs with capital spending;**
- 3.6.7 government-mandated obligations; and**
- 3.6.8 the applicant's objectives?**

3.6.1 Complete Settlement

The Parties accept Hydro Ottawa's 2016 OM&A budget as adjusted and accept that the OM&A level for 2017-2020 will be adjusted by an annual escalators, as described under the OM&A heading of the Key Components section of this Settlement Proposal.

The Parties accept the evidence of Hydro Ottawa that its Custom IR plan, as modified and enhanced by this Settlement Proposal, provides a reasonable and appropriate level of OM&A to operate the distribution system in a manner consistent with Hydro Ottawa's core mandate and the needs and preferences of its customers. For more on the core

mandate, see Issue 2.2. With respect to productivity and efficiency, see Issue 2.3.

3.6.2 Evidence

Exhibits	Exhibits B-2-1, Exhibits D-1-1 to D-1-6, Appendix 2-JA, 2-JB, 2-JC
Interrogatories	OEB Staff-7, OEB Staff-15, EP-26-38, CCC 33-49, SIA 21-26, SEC 15, SEC 17-24, VECC 31-36
Undertakings	JTC1.28, 1.29, 2.1, 2.7, 2.22, 2.23, 2.38, 2.42
Supporting Parties	CCC, Energy Probe, SEC, VECC

3.7 Is the compensation strategy for 2016 – 2020 appropriate and does it result in reasonable compensation costs?

3.7.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that its Custom IR plan, as modified and enhanced by this Settlement Proposal, reflects a reasonable compensation strategy and results in reasonable compensation costs.

3.7.2 Evidence

Exhibits	Exhibits D-1-7, D-1-8
Interrogatories	OEB-23, Energy Probe-32, 33, CCC-33,36,48, SEC-11,21,22,23, VECC-35, SIA-25
Undertakings	JTC1.28, JTC2.14, JTC2.35
Supporting Parties	CCC, Energy Probe, SEC, VECC

3.8 Are the proposed other operating revenues for 2016 – 2020 appropriate?

3.8.1 Complete Settlement

The Parties agree that the proposed other operating revenues in Hydro Ottawa's 2016-2020 Custom IR Application are appropriate, with the following changes.

As described in the Key Components section, Hydro Ottawa has agreed to remove its charge for missed appointments. The forecasted revenues associated with that

charge have been removed from Hydro Ottawa's proposed other operating revenues for 2016-2020 and its Conditions of Service will be revised accordingly.

Parties recognize that pole attachments are part of other revenues and the treatment of the revenues will be adjusted after the OEB makes its findings on the issue of rates for Access to Power Poles. See Issue 4.11 for further details.

3.8.2 Evidence

Exhibits	Exhibits C-2-1, C-2-2 , H-4-1, H-7-1, H-7-2, Appendix 2-H
Interrogatories	EP-22-25, SIA-20, 28-33, VECC-30, 49, 50-56, OEB Staff 21, CCC-52, 53, Allstream-1-4, Telco-1-18
Undertakings	JTC 1.1-1.18; JTC 3.1-3.6
Supporting Parties	CCC, Energy Probe, SEC, VECC

3.9 Is the customer and load forecast a reasonable reflection of the energy and demand requirements of the applicant for 2016 – 2020?

3.9.1 Complete Settlement

The Parties accept the evidence of Hydro Ottawa that its load and customer forecasts reasonably reflect the energy and demand requirements of the Applicant for the 2016-2020 term.

3.9.2 Evidence

Exhibits	Exhibit C-1-1, Exhibit C-1-2
Interrogatories	OEB Staff 20, 28; VECC 14 to 29, 29, 38; Energy Probe -21; SEC-11
Undertakings	JTC1.19, JTC1.20, JTC1.21, JTC2.6
Supporting Parties	CCC, Energy Probe, SEC, VECC

4.0 COST ALLOCATION AND RATE DESIGN

4.1 Is the load forecast, including the application of DSM savings and setting of the savings references for the LRAMVA appropriate?

4.1.1 Complete Settlement

The Parties accept Hydro Ottawa's load forecast including the incorporation of CDM savings and setting of savings references for the LRMVA. See Attachment 4 for CDM forecast.

4.1.2 Evidence

Exhibits	Exhibit C-1-1, Exhibit C-1-2
Interrogatories	OEB Staff-20 and 28; VECC-14 to 29 and 38; Energy Probe-21; SEC-11
Undertakings	JTC1.19, JTC1.20, JTC1.21, JTC2.6
Supporting Parties	CCC, Energy Probe, SEC, VECC

4.2 Are the proposed billing determinants appropriate?

4.2.1 Complete Settlement

The Parties accept the proposed forecast of billing determinants.

4.2.2 Evidence

Exhibits	Exhibit C-1-1, Exhibit C-1-2
Interrogatories	OEB Staff-20 and 28; VECC-14 to 29 and 38; Energy Probe-21; SEC-11
Undertakings	JTC1.19, JTC1.20, JTC1.21, JTC2.6
Supporting Parties	CCC, Energy Probe, SEC, VECC

4.3 Are the inputs to the cost allocation model appropriate?

4.3.1 Complete Settlement

The Parties accept the inputs to the cost allocation model.

4.3.2 Evidence

Exhibits	Exhibit G-1-1 and Exhibit G-1-2
Interrogatories	VECC-46 and 47
Undertakings	JTC1.23
Supporting Parties	CCC, Energy Probe, SEC, VECC

4.4 Are the costs appropriately allocated?

4.4.1 Complete Settlement

As set out in the Key Components section under the subheading “Cost Allocation and Rate Design”, the Parties accept Hydro Ottawa’s proposed cost allocations.

4.4.2 Evidence

Exhibits	Exhibit G-1-1 and Exhibit G-1-2
Interrogatories	OEB Staff-1 and 27; VECC-46 ; Energy Probe-46
Undertakings	JTC1.22, JTC1.25
Supporting Parties	CCC, Energy Probe, SEC, VECC

4.5 Are the revenue-to-cost ratios for all rate classes over the 2016 – 2020 period appropriate?

4.5.1 Complete Settlement

The Parties have agreed that Hydro Ottawa will make changes to the rates for sentinel lighting to move them to within the OEB approved range by 2020. With the exception of this change, and the impact on other classes, the Parties have accepted the revenue-to-cost ratios. Please see Table 8 below for the impact of moving sentinel lights within the OEB approved range by 2020.

Table 8

Class Revenue Requirement Impact of Changing Sentinel Light Revenue-to-Cost Ratio					
	2016	2017	2018	2019	2020
Residential	\$0.00	(\$98.71)	(\$288.18)	(\$337.11)	(\$275.24)
GS <50	\$0.00	(\$22.16)	(\$63.91)	(\$73.94)	(\$59.84)
GS 50 to 1,499 kW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GS 1,500 to 4,999 kW	\$0.00	(\$11.11)	(\$32.68)	(\$38.53)	(\$31.76)
GS >50-Intermediate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Large Use	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Light	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sentinel	\$106.40	\$132.56	\$386.45	\$451.55	\$368.44
Unmetered Scattered Load	\$0.00	(\$0.58)	(\$1.68)	(\$1.96)	(\$1.59)
Embedded Distributor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Standby Power GS 50 to 1,499 kW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Standby Power GS 1,500 to 4,999 kW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Standby Power Large Use	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$106.40	(\$0.00)	(\$0.00)	(\$0.00)	\$0.00

4.5.2 Evidence

Exhibits	Exhibit G-1-1 and Exhibit G-1-2
Interrogatories	OEB Staff-1 and 27; VECC-44 and 45; Energy Probe-45 and 46
Undertakings	JTC1.25
Supporting Parties	CCC, Energy Probe, SEC, VECC

4.6 Are Hydro Ottawa’s proposed charges for street lighting appropriate?

4.6.1 Complete Settlement

The Parties agree that Hydro Ottawa’s proposed charges for street lighting are appropriate.

4.6.2 Evidence

Exhibits	Exhibit G-1-1 and Exhibit G-1-2
Interrogatories	OEB Staff-1 and 27; Energy Probe-46
Undertakings	JTC1.25
Supporting Parties	CCC, Energy Probe, SEC, VECC

4.7 Are the proposed fixed and variable charges for all rate classes over the 2016 – 2020 period appropriate?

4.7.1 Complete Settlement

As set out in the Key Components section under the subheading “Cost Allocation and Rate Design”, the Parties agree that, subject to the following exceptions, Hydro Ottawa will maintain the fixed/variable ratios, which are above the OEB limits in some cases, until such fixed/variable ratios are required to be modified by the OEB.

- where the current fixed rate is higher than the Customer Unit Cost per month including Minimum System with PLCC (Peak Load Carrying Capability), the fixed rate will remain at the current 2015 fixed rate until such time that the current rate is no longer higher than the Customer Unit Cost per month including Minimum System with PLCC.
- for the GS>50 class, the fixed charge will be reduced from \$260 to \$200, and kept at that level from 2016 through 2020,

- o for the residential class, charges will be fully fixed by 2020, as proposed by Hydro Ottawa and as required by the OEB.

4.7.2 Evidence

Exhibits	Exhibit H-1-1, Exhibit H-2-1, Exhibit H-11-1, Exhibit H-12-1, Exhibit H-13-1
Interrogatories	OEB Staff-1: VECC-48, 57; SIA-27; CCC-51, 54; Energy Probe-8, 48, SEC-8, 9
Undertakings	JTC1.24, JTC1.26, JTC2.3, JTC2.5
Supporting Parties	CCC, Energy Probe, SEC, VECC

4.8 Are the proposed LV Rates appropriate?

4.8.1 Complete Settlement

The Parties accept Hydro Ottawa’s proposed Low Voltage Rates and agree that they should be amended annually.

4.8.2 Evidence

Exhibits	Exhibit H-8-1
Interrogatories	Energy Probe-47
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

4.9 Are the proposed Retail Transmission Service Rates appropriate?

4.9.1 Complete Settlement

The Parties accept Hydro Ottawa’s proposed Retail Transmission Service Rates and agree that they should be amended annually.

4.9.2 Evidence

Exhibits	Exhibit H-3-1
Interrogatories	OEB Staff-2 and 3
Undertakings	JTC1.34
Supporting Parties	CCC, Energy Probe, SEC, VECC

4.10 Are the proposed specific service charges for miscellaneous services, excluding Access to Power Poles, over the 2016 – 2020 period reasonable?

4.10.1 Complete Settlement

The Parties agree that Hydro Ottawa will remove charges for missed appointments from its other specific service charges. The Parties accept the other proposed specific service charges for miscellaneous services, excluding Access to Power Poles, over the 2016 – 2020 period.

4.10.2 Evidence

Exhibits	Exhibits H-4-1, H-7-1, H-7-2
Interrogatories	SIA-28-33, VECC- 49-56, OEB Staff 21, CCC-52, CCC-53
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

4. 11 Are the costs underpinning the proposed new charges for the specific charge for Access to the Power Poles appropriate and is the rate design appropriate?

4.11.1 No Settlement

This issue will proceed to hearing, and any rate and revenue adjustments arising from the final decision will be filed as part of Hydro Ottawa’s proposed rate order later in 2015

4.11.2 Evidence

Exhibits	Exhibit H-7-1
Interrogatories	Telco 1-18, Allstream 1-5
Undertakings	JTC1.1-1.18
Supporting Parties	N/A

4.12 Are the costs underpinning the proposed new MicroFIT and Micro-Net-Metering appropriate and is the rate design appropriate?

4.12.1 Complete Settlement:

The Parties accept the costs underpinning the proposed new MicroFIT and Micro-Net-Metering and the rate design.

4.12.2 Evidence

Exhibits	Exhibit C-2-1, Exhibit C-2-1, Exhibit H-7-1
Interrogatories	OEB Staff-21; CCC-53, VECC-50, 54
Undertakings	None

Supporting Parties	CCC, Energy Probe, SEC, VECC
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4.13 Are the proposed line losses over the 2016 – 2020 period appropriate?

4.13.1 Complete Settlement

The Parties accept Hydro Ottawa’s proposed line losses for the 2016-2020 period.

4.13.2 Evidence

Exhibits	Exhibit H-9-1
Interrogatories	None
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

5.0 DEFERRAL AND VARIANCE ACCOUNTS

5.1 Should the existing deferral and variance accounts proposed for continuation be continued, and should those proposed for termination be terminated?

5.1.1 Complete Settlement

As set out in the Key Components section, under the heading “Deferral and Variance Accounts”, the Parties have agreed that Hydro Ottawa’s existing Deferral and Variance Accounts proposed for continuation should be continued. See pages 18 and 19 above for further detail.

5.1.2 Evidence

Exhibits	Exhibit I-1-1, Exhibit I-2-1, Exhibit I-3-1, Exhibit I-4-1, Exhibit I-5-1, Exhibit I-7-1
Interrogatories	None
Undertakings	None
Supporting Parties	CCC, Energy Probe, SEC, VECC

5.2 Are any proposed new deferral and variance accounts reasonable?

5.2.1 Complete Settlement

As set out in the Key Components section, under the heading “Deferral and Variance Accounts”, the Parties have agreed to the establishment of nine new Deferral and

Variance Accounts for Hydro Ottawa. See pages 18 and 19 and Table 7 above for details.

5.2.2 Evidence

Exhibits	Exhibit I-1-2
Interrogatories	Energy Probe-2, 5, 51 to 55; SEC-7, 25 and 26; SIA-18, 19, 34 and 35, CCC-9
Undertakings	JTC2.2, JTC2.44
Supporting Parties	CCC, Energy Probe, SEC, VECC

5.3 Are the balances and the proposed methods for disposing of the balances in the deferral and variance accounts appropriate (such as Account 1508)?

5.3.1 Complete Settlement

As set out in the Key Components section, under the heading “Deferral and Variance Accounts”, the Parties agree that Hydro Ottawa should dispose of the Deferral and Variance accounts in accordance with OEB policy from time to time.

5.3.2 Evidence

Exhibits	Exhibit B-4-1, Exhibit D-5-1, Exhibit D-5-2, Exhibit I-8-1
Interrogatories	OEB Staff-29; Energy Probe-49, 50, 56 and 57; VECC-58 and 59
Undertakings	Fill this in
Supporting Parties	CCC, Energy Probe, SEC, VECC

H. ATTACHMENTS AND APPENDICES

1. Attachment #1 – Capital Expenditures Annual Reporting Categories
2. Attachment # 2 – Summary of KPIs for Outcome Reporting
3. Attachment # 3 – Amended JTC 2.44
4. Attachment # 4 – Load Forecast with CDM adjustment
5. Attachment # 5 – Going in, annual and mid-term rate adjustments
6. Attachment # 6 – Capital Additions
7. Attachment # 7 – New Facilities – Revenue Reconciliation

Revised Appendices and Workforms are attached

**Attachment 1
 Capital Expenditures Annual Reporting Categories**

A) System Access Reporting

Capital Program	Budget Program
Plant Relocation	Plant Relocation & Upgrade
Residential	Residential Subdivision
Commercial	New Commercial Development
System Expansion	System Expansion Demand
Stations Embedded Generation	Embedded Generation
Infill & Upgrade	Infill Service (Res & Small Com)
Damage To Plant	Damage to Plant
Metering	Suite Metering

B) System Renewal/System Service Reporting

System Renewal Capital Program	System Renewal Budget Program
Stations Asset	Stations Transformer Replacement
	Stations Switchgear Replacement
	Stations Plant Failure
Stations Refurbishment	Stations Enhancements
Distribution Asset	Pole Replacement
	Insulator Replacement
	Elbow & Insert Replacement
	Dist. Transformer Replacement
	Civil Rehabilitation
	Cable Replacement
	Switchgear New & Rehab
	O/H Equipment New & Rehab
Plant Failure Capital	
Metering	Remote Disconnected Smart Meter

System Service Capital Program	System Service Budget Program
Stations Capacity	Stations New Capacity
Distribution Enhancements	Line Extensions
	System Voltage Conversion
	System Reliability
	Dist. Enhancements
Automation	SCADA Upgrades
	SCADA - RTU Additions
	Distribution Automation
	Stations Automation

C) General Plant Reporting

Capital Program
Hydro One Payments
Buildings – Facilities
Customer Service
ERP System
Fleet Replacement
IT New Initiatives
IT Life Cycle & Ongoing Enhancement
Operation Initiatives
Tools Replacement

Attachment 2 Outcome Reporting

Hydro Ottawa agrees to annually report the following categories of outcomes:

- 1) The KPI's listed in Table 1.3.1 of Exhibit B Tab 1 Schedule 2 (Distribution System Plan) as defined in Section 1.3 of Exhibit B Tab 1 Schedule 2.
- 2) Annual SAIDI and SAIFI broken out by the following cause codes:

Unknown / Other	interruptions with no apparent cause that contributed to the outage
Scheduled Outage	interruptions due to the disconnection at a selected time for the purpose of construction or preventive maintenance
Loss of Supply	interruptions due to problems associated with assets owned and/or operated by another party and or/ in the bulk electricity supply system, based upon ownership demarcation
Tree Contacts	interruptions caused by faults resulting from tree contact with energized circuit
Lightning	interruptions due to lightning striking the distribution system
Defective Equipment	interruptions resulting from equipment failures due to deterioration from age, incorrect maintenance, or imminent failures detected by maintenance
Adverse Weather	interruptions resulting from rain, ice storms, snow, winds, extreme temperatures, freezing rain, frost, or other extreme weather conditions (exclusive of Tree Contacts and Lightning events)
Adverse Environment	interruptions due to equipment being subject to abnormal environments, such as salt spray, industrial contamination, humidity, corrosion, vibration, fire, or flowing
Human Element	interruptions due to the interface of distributor staff with the system
Foreign Interference	interruptions beyond the control of the distributor, such as animals, vehicles, dig-ins, vandalism, sabotage, and foreign objects

- 3) KPI ultimately decided on by the OEB working group regarding Distribution System Plan implementation success when it is completed, which may take the place of the Cost efficiency KPI in table 1.3.1 of Exhibit B Tab 1 Schedule 2 depending on how the working group defines the new KPI.

**Attachment 3
Y Factor Deferral Account (Updated JTC 2.44)**

Undertaking JTC2.44

To calculate how much is going to go into the deferral account, with all the details to see how it is calculated, for each of the buildings, how much goes into the deferral account for the sale, how much is kept, and how much is added or subtracted from the UCC for each of the three buildings.

Response:

The figures related to the sales of the existing facilities and land and dates used in this undertaking are illustrative and do not represent the actuals. The purpose of the undertaking is to show the details of how the Variance or Deferral Accounts for the new facilities would be calculated.

A new Y factor Variance or Deferral Account (“Y Factor”) will capture the revenue requirement of the costs associated with the construction of the new facilities and related land (“new facilities”), as those new facilities are placed in service. For the purpose of this undertaking, we estimate our move in date for South Operations / Warehouse facility and East Operations facility is Q2 2017 and the Administrative building is Q1 2018.

At the time the new facilities are ready for move-in, the costs will be moved from Construction in Progress to Property, Plant and Equipment. Commencing at that time, Hydro Ottawa will include depreciation on the new facilities within the deferral account. In addition, interest, return and PILs will be recorded in the deferral account from that time.

A Y Factor application would then be filed for a rate rider with the revenue requirement (Depreciation, Interest, Return and PILs) relating to the new facilities. At this time it is anticipated that the South Operations / Warehouse facility and East Operations facility would be ready before the Administrative building. Hydro Ottawa proposes to file for a rate rider the year prior to the rate rider commencing. It is anticipated a rate rider will be filed in 2017 to clear both

2017 and forecasted 2018 balances to commence January 1, 2018. No interest will be charged on the outstanding 2017 amount. In 2018 Hydro Ottawa would apply for a rate rider to clear the forecasted balances for 2019 to start effective January 1, 2019. This will include a true-up of the forecast component of the 2018 in-service facilities. Similarly, in 2019 Hydro Ottawa will apply for a rate rider to clear the forecasted balances for 2020 to start effective January 1, 2020, also with a true-up for 2019 if necessary.

The Existing Facilities and related land will be taken out of service in the same year the Administrative Building is put in service, unless any of the properties are sold prior to that time. The revenue requirement impact of so doing (Depreciation, Interest, Return and PILs) will be credited to the Y factor deferral account.

Hydro Ottawa is proposing that the rate riders be calculated using the revenue requirement allocation for the year the rider is being cleared. In addition, Hydro Ottawa is proposing that all residential rate riders will be a fixed charge based on the forecasted average customer numbers for that year. All other classes are proposed to have a variable rate rider based on the forecasted kWh or KW for that year.

Hydro Ottawa will need one new deferral account for the sale of the existing buildings and land. That account will capture the after tax gain/loss from the sale of land for Albion Road, Merivale Road and Bank Street and the after tax gain/loss from the sale of buildings (“Existing Facilities”) for Albion Road, Merivale Road and Bank Street buildings.

The Existing Facilities deferral account will capture 100% of the after tax net gain/loss on the sale of the Existing Facilities and related land. For the purpose of this undertaking, we estimate all Existing Facilities and land will be sold on January 1, 2019 at illustrative market values.

The allocation of the proceeds between land and Existing Facilities will be based upon third party advisors as well through agreements with the buyer(s); however, for the purpose of this undertaking, we have used Municipal Property Assessment Corporation assessment values to split the proceeds between land and building.

Similar to the new facilities Hydro Ottawa is proposing to use the revenue requirement in the year of the sale of the assets to determine the allocation to the rate classes. Using a fixed charge rate rider for the residential class and a volumetric rider for all other classes based on the forecasted kWhs or KWs. Hydro Ottawa is proposing to clear these accounts with a one year rate rider, netting the gain/loss and the amount removed from rate base. Hydro Ottawa is not proposing to charge interest within the Deferral account.

In the illustrative example, as the buildings are sold in January 2019 Hydro Ottawa proposes to file a rate rider in 2019 to clear balances with the rate rider commencing January 1, 2020.

The amounts that are included in the Y Factor and the deferral accounts are shown in Table 1 below.

Tables 2 through 4 show the illustrative rate riders, for years 2018 through 2020,

Table 5 shows the forecasted decrease in Undepreciated Capital Cost (UCC) balances in the year of sale for tax purposes.

Table 1 Proposed Variance/Deferral Accounts relating to Existing and New Facilities

	2017	2018	2019	2020
Y Factor (1)	Dr (CR)	Dr (CR)	Dr (CR)	Dr (CR)
New Facilities				
Depreciation (2)	336,465	2,277,573	2,277,573	2,277,573
Rate base Interest (3)	386,013	1,348,392	1,921,033	1,886,161
Return (4)	685,754	2,355,115	3,296,359	3,211,633
PILs (5)	103,755	634,221	511,290	570,644
Interest (6)	-	-	-	-
Total – New Facilities	1,511,987	6,615,301	8,006,255	7,946,011
Existing Facilities				
Depreciation (2) – Building only	-	-	(1,465,742)	(1,465,742)
Rate base Interest (3) - Building	-	-	(440,712)	(410,841)
Rate base Interest (3) - Land	-	-	(20,415)	(20,699)
Return (4) - Building	-	-	(677,011)	(622,486)
Return (4) - Land	-	-	(31,362)	(31,362)
PILs (5) - Building	-	-	(510,942)	(500,932)

PILS (5) - Land	-	-	117,501	112,349
Interest (6)	-	-	-	-
Total – Existing Facilities	-	-	(3,027,833)	(2,939,713)
Total Y Factor	1,511,987	6,615,301	4,978,422	5,006,298
Gain/Loss on Existing Facilities				
100% Deferred Loss on Sale of Building	-	-	9,000,000	-
100% Deferred Gain on Sale of Land	-	-	(10,000,000)	-
Total	-	-	(1,000,000)	-

- (1) Record expenses into this account once the related asset has been capitalized. Capitalization commences Q2 2017 for South Operations / Warehouse facility and East Operations facility and Q1 2018 for Administrative building
- (2) Assume all Existing facilities will be sold on Jan 1, 2019. Depreciation was based upon estimated in-service dates
- (3) Short term and long term interest on rate base
- (4) Using ROE of 9.3% for years 2017 to 2020
- (5) Tax on the difference between CCA and depreciation. For the purpose of this table, Class 1b is used for all New Facilities
- (6) Carrying interest on balance in the account will not be charged.

Table 2 Proposed rate riders – New Facilities

Customer Class (1)	Units	2018	2019	2020
		Dr (CR)	Dr (CR)	Dr (CR)
Residential	\$	1.19	0.72	0.71
GS <50 kW	KWh	0.0012	0.00073	0.00074
GS 50 to 1,499 kW	kW	0.2912	0.1794	0.1815
GS 1,500 to 4,999 kW	kW	0.2685	0.1655	0.1669
Large User	kW	0.2909	0.1795	0.1812
Unmetered Scattered Load	kWh	0.0013	0.0008	0.0008
Sentinel Lights	kW	1.5247	0.8425	0.7584
Street Lighting	kW	0.5901	0.3646	0.3675

Table 3 Proposed rate riders – Sale of Existing Facilities and Land

Customer Class (1)	Units	2020	2020
		Dr (CR)	Dr (CR)
Residential	\$	—0.4131	(0.14)
GS <50 kW	KWh	—0.0004	(0.0001)
GS 50 to 1,499 kW	kW	—0.1271	(0.0360)
GS 1,500 to 4,999 kW	kW	—0.0970	(0.0332)

Large User	kW	—0.1053	(0.0361)
Unmetered Scattered Load	kWh	—0.0016	(0.0002)
Sentinel Lights	kW		(0.1692)
Street Lighting	kW		(0.0732)

Table 5 Forecasted Decrease in UCC balances for Existing

Facilities in the year of sale

Building	UCC Decrease Class 1, 1b & 3
Albion	\$6.0M
Merivale	\$3,5M
Bank	\$1.0M

**Attachment 4
 CDM Adjusted Load Forecast**

Table 1 – Itron Unadjusted Class Sales Forecast (MWh)

Year	Residential	GS <50KW	GS 50-1000KW Non Interval	GS 50-1000KW Interval	GS 1000-1500KW	GS 1500-5000 KW	LARGE USER	Street Lighting	Unmetered	DCL	Total Sales
2014	2,209,986	706,581	1,489,888	1,135,002	338,244	860,536	615,653	44,419	16,392	3,387	7,420,088
2015	2,241,257	710,082	1,463,207	1,179,844	350,053	883,241	620,305	43,504	16,594	3,418	7,511,505
2016	2,232,769	711,334	1,450,111	1,215,423	355,011	902,777	620,219	43,550	16,650	3,429	7,551,273
2017	2,226,833	709,771	1,427,265	1,247,004	358,529	916,868	619,254	43,654	16,690	3,437	7,569,305
2018	2,245,849	709,908	1,410,826	1,281,251	363,006	934,838	618,467	43,765	16,732	3,446	7,628,088
2019	2,264,296	710,894	1,397,088	1,316,704	367,839	954,038	617,036	43,875	16,773	3,455	7,691,998
2020	2,276,815	713,027	1,386,525	1,354,052	373,224	975,022	615,194	44,015	16,826	3,465	7,758,165

Table 2 – Itron CDM Adjusted Class Sales Forecast (MWh)

Year	Residential	GS <50KW	GS 50-1000KW Non Interval	GS 50-1000KW Interval	GS 1000-1500KW	GS 1500-5000 KW	LARGE USER	Street Lighting	Unmetered	DCL	Total Sales
2014	2,208,503	705,819	1,487,331	1,132,841	337,596	860,536	615,653	44,419	16,392	3,387	7,412,477
2015	2,233,420	705,280	1,446,533	1,165,427	345,766	883,241	620,305	43,504	16,594	3,418	7,463,488
2016	2,216,044	700,607	1,412,731	1,182,652	345,345	902,777	620,219	43,550	16,650	3,429	7,444,004
2017	2,198,259	691,144	1,362,581	1,189,466	341,685	916,868	619,254	43,654	16,690	3,437	7,383,038
2018	2,206,412	684,039	1,321,314	1,200,798	339,592	934,838	618,467	43,765	16,732	3,446	7,369,403
2019	2,214,984	678,442	1,285,150	1,215,257	338,471	954,038	617,036	43,875	16,773	3,455	7,367,481
2020	2,217,629	673,992	1,252,266	1,231,479	337,928	975,022	615,194	44,015	16,826	3,465	7,367,816

Table 3 – Difference between Itron Unadjusted and CDM Adjusted Class Sales Forecast (MWh)

Year	Residential	GS <50KW	GS 50-1000KW Non Interval	GS 50-1000KW Interval	GS 1000-1500KW	GS 1500-5000 KW	LARGE USER	Street Lighting	Unmetered	DCL	Total Sales
2014	1,483	762	2,557	2,161	648	0	0	0	0	0	7,611
2015	7,837	4,802	16,674	14,417	4,287	0	0	0	0	0	48,017
2016	16,725	10,727	37,380	32,771	9,666	0	0	0	0	0	107,269
2017	28,574	18,627	64,684	57,538	16,844	0	0	0	0	0	186,267
2018	39,437	25,869	89,512	80,453	23,414	0	0	0	0	0	258,685
2019	49,312	32,452	111,938	101,447	29,368	0	0	0	0	0	324,517
2020	59,186	39,035	134,259	122,573	35,296	0	0	0	0	0	390,349

Hydro Ottawa Load Forecast CDM Built In

	2016	2017	2018	2019	2020
RESIDENTIAL	2,216,045	2,198,259	2,206,411	2,214,984	2,217,628
GENERAL SERVICE <50KW	726,360	716,896	709,791	704,193	699,744
GENERAL SERVICE 50-1000KW Non Interval	1,386,977	1,336,827	1,295,564	1,259,397	1,226,514
GENERAL SERVICE 50-1000KW Interval	1,207,946	1,214,762	1,226,094	1,240,552	1,256,773
GENERAL SERVICE 1000-1500KW	359,518	355,856	353,764	352,644	352,100
GENERAL SERVICE 1500-5000 KW	863,309	877,400	895,369	914,569	935,554
LARGE USER	620,218	619,253	618,467	617,036	615,195
STREETLIGHTING	43,552	43,653	43,765	43,876	44,015
MU	16,651	16,690	16,731	16,772	16,827
SENTINEL LIGHTS	48	48	48	48	48
TOTAL MWH SALES	7,440,624	7,379,644	7,366,004	7,364,071	7,364,398

Hydro Ottawa Load Forecast without CDM

	2016	2017	2018	2019	2020
RESIDENTIAL	2,232,770	2,226,833	2,245,848	2,264,296	2,276,814
GENERAL SERVICE <50KW	737,087	735,523	735,660	736,645	738,779
GENERAL SERVICE 50-1000KW Non Interval	1,424,357	1,401,511	1,385,076	1,371,335	1,360,773
GENERAL SERVICE 50-1000KW Interval	1,240,717	1,272,300	1,306,547	1,341,999	1,379,346
GENERAL SERVICE 1000-1500KW	369,184	372,700	377,178	382,012	387,396
GENERAL SERVICE 1500-5000 KW	863,309	877,400	895,369	914,569	935,554
LARGE USER	620,218	619,253	618,467	617,036	615,195
STREETLIGHTING	43,552	43,653	43,765	43,876	44,015
MU	16,651	16,690	16,731	16,772	16,827
SENTINEL LIGHTS	48	48	48	48	48
TOTAL MWH SALES	7,547,893	7,565,911	7,624,689	7,688,588	7,754,747

CDM Adjustment

	2016	2017	2018	2019	2020
RESIDENTIAL	16,725	28,574	39,437	49,312	59,186
GENERAL SERVICE <50KW	10,727	18,627	25,869	32,452	39,035
GENERAL SERVICE 50-1000KW Non Interval	37,380	64,684	89,512	111,938	134,259
GENERAL SERVICE 50-1000KW Interval	32,771	57,538	80,453	101,447	122,573
GENERAL SERVICE 1000-1500KW	9,666	16,844	23,414	29,368	35,296
GENERAL SERVICE 1500-5000 KW	0	0	0	0	0
LARGE USER	0	0	0	0	0
STREETLIGHTING	0	0	0	0	0
MU	0	0	0	0	0
SENTINEL LIGHTS	0	0	0	0	0
TOTAL MWH SALES	107,269	186,267	258,685	324,517	390,349

Hydro Ottawa Demand Forecast CDM Built In

	2016	2017	2018	2019	2020
GENERAL SERVICE 50-1000KW Non Interval	3,533,354	3,406,354	3,301,064	3,208,582	3,123,291
GENERAL SERVICE 50-1000KW Interval	2,725,183	2,740,805	2,766,375	2,798,890	2,835,076
GENERAL SERVICE 1000-1500KW	769,442	761,481	756,911	754,458	753,212
GENERAL SERVICE 1500-5000 KW	1,847,365	1,877,691	1,916,044	1,957,009	2,001,525
STANDBY	4,800	4,800	4,800	4,800	4,800
LARGE USER	1,121,449	1,119,726	1,118,300	1,115,702	1,112,342
STREETLIGHTING	123,144	123,144	123,144	123,144	123,144
SENTINEL LIGHTS	216	216	216	216	216
TOTAL	10,124,953	10,034,217	9,986,854	9,962,801	9,953,606

Hydro Ottawa Demand Forecast without CDM

	2016	2017	2018	2019	2020
GENERAL SERVICE 50-1000KW Non Interval	3,538,569	3,417,077	3,317,182	3,229,224	3,148,437
GENERAL SERVICE 50-1000KW Interval	2,731,913	2,752,484	2,782,602	2,819,312	2,859,719
GENERAL SERVICE 1000-1500KW	771,267	764,701	761,417	760,121	760,026
GENERAL SERVICE 1500-5000 KW	1,847,365	1,877,691	1,916,044	1,957,009	2,001,525
STANDBY	4,800	4,800	4,800	4,800	4,800
LARGE USER	1,121,449	1,119,726	1,118,300	1,115,702	1,112,342
STREETLIGHTING	123,144	123,144	123,144	123,144	123,144
SENTINEL LIGHTS	216	216	216	216	216
TOTAL	10,138,723	10,059,839	10,023,705	10,009,528	10,010,209

CDM

	2016	2017	2018	2019	2020
GENERAL SERVICE 50-1000KW Non Interval	5,215	10,723	16,118	20,642	25,146
GENERAL SERVICE 50-1000KW Interval	6,730	11,679	16,227	20,422	24,643
GENERAL SERVICE 1000-1500KW	1,825	3,220	4,506	5,663	6,814
GENERAL SERVICE 1500-5000 KW	0	0	0	0	0
STANDBY	0	0	0	0	0
LARGE USER	0	0	0	0	0
STREETLIGHTING	0	0	0	0	0
SENTINEL LIGHTS	0	0	0	0	0
TOTAL	13,770	25,622	36,851	46,727	56,603

Attachment 5

Going in, Annual and Mid-term Adjustments

#	Name of Adjustment	Timing	Description Adjustment
1	Working Capital Allowance	Going in rates	Awaiting results of lead/lag study
2	ROE	Going in ROE	Using OEB's Fall 2015 deemed ROE results
3		Mid-term adjustment to ROE	Using OEB's Fall 2018 deemed ROE results
	Cost of Capital	2016-2018	April 2015 consensus long term forecast The revised RRWF already has this information embedded in it. It is noted here as an adjustment to Hydro Ottawa's updated application filed June 29, 2015.
		2019-2020	Using October 2018 consensus long term forecast
4	Inflation Factor for OM&A	Mid-term adjustment to inflation factor for OM&A escalator	OEB's 2018 inflation factor adjusted to use a weighting of 60% labour and 40% non-labour inflation rate as adjusted by weights and values appropriate to the OM&A spending of Hydro Ottawa.
5	Low Voltage Charges	Annually Adjusted	Annual
6	Retail Transmission Service Rates	Annually Adjusted	Based on Board Approved adjustments to the Hydro One Uniform Transmission Rates ("UTRs") using the RTSR model, which is part of the IRM model.
7	Deferral Accounts	Generally in accordance with OEB policy on threshold dispositions with some exceptions.	<ul style="list-style-type: none"> Group 1 accounts on an annual basis as set out in Table 7 above. Group 2 accounts when applying for 2019 & 2020 rates except for LRAMVA. As set out in Table 7 above. New D&V accounts per disposition stipulations set out in Table 7 above.
8	Third Party non-distribution charges	Ad Hoc	Further to OEB direction.

**Attachment 6
 Capital Additions**

CATEGORY	2016	2017	2018	2019	2020
General Plant	15,879,124	16,702,757	7,058,995	7,629,904	15,019,166
System renewal and system service **	55,299,321	53,388,801	70,133,019	43,710,080	81,122,832
System Access	12,627,971	11,797,799	12,033,764	12,274,438	12,519,925
Capital reduction as per Settlement Agreement	(10,000,000)	-	-	-	-
TOTAL FORECAST ADDITIONS	73,806,416	81,889,357	89,225,778	63,614,422	108,661,923

** CCRA removed as per settlement agreement

Revenue Reconciliation - New Facilities Y Factor

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric kWh kW						
Residential	Customers	295,999	299,296	297,647.50	2,216,045,000		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
GS < 50 kW	Customers	24,473	24,569	24,521.00	726,360,000		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
GS > 50 to 1,499 kW	Customers	3,282	3,308	3,295.00	2,954,441,000	7,027,979	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	863,309,000	1,847,365	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Large Use	Connections	11	11	11.00	620,218,000	1,121,449	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Streetlighting	Connections	55,516	55,516	55,516.00	43,552,000	123,144	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Sentinel Lighting	Connections	57	53	55.00	48,000	216	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Unmetered Scattered Load	Customers	3,455	3,499	3,477.00	16,651,000		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Standby Power	Customers	2	2	2.00		4,800	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Embedded Distributor Class				-						\$ -		\$ -	\$ -	
etc.				-						\$ -		\$ -	\$ -	
				-						\$ -		\$ -	\$ -	
Total										\$ -	\$ -	\$ -	\$ -	

Revenue Reconciliation - New Facilities Y Factor

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	299,875	303,174	301,524.50	2,198,259,000		\$ -	\$ -		\$ -		\$ -	\$ -	
GS < 50 kW	Customers	24,586	24,682	24,634.00	716,896,000		\$ -	\$ -		\$ -		\$ -	\$ -	
GS > 50 to 1,499 kW	Customers	3,310	3,336	3,323.00	2,907,445,000	6,908,640	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	877,400,000	1,877,691	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Large Use	Connections	11	11	11.00	619,253,000	1,119,726	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Streetlighting	Connections	55,516	55,516	55,516.00	43,653,000	123,144	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Sentinel Lighting	Connections	53	49	51.00	48,000	216	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Unmetered Scattered Load	Customers	3,503	3,547	3,525.00	16,690,000		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Standby Power	Customers	2	2	2.00		4,800	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Embedded Distributor Class etc.				-						\$ -		\$ -	\$ -	
				-						\$ -		\$ -	\$ -	
				-						\$ -		\$ -	\$ -	
				-						\$ -		\$ -	\$ -	
Total										\$ -	\$ -	\$ -	\$ -	

Note

Revenue Reconciliation - New Facilities Y Factor

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	303,718	307,033	305,375.50	2,206,411,000		\$ 1.19	\$ -		\$ 4,360,762.14	\$ 4,354,267	\$ 4,354,267	-\$ 6,495	
GS < 50 kW	Customers	24,697	24,793	24,745.00	709,791,000		\$ -	\$ 0.0012		\$ 851,749.20	\$ 847,908	\$ 847,908	-\$ 3,841	
GS > 50 to 1,499 kW	Customers	3,338	3,365	3,351.50	2,875,422,000	6,824,350	\$ -		\$ 0.2912	\$ 1,987,250.72	\$ 1,987,329	\$ 1,987,329	\$ 78	
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	895,369,000	1,916,044	\$ -		\$ 0.2685	\$ 514,457.81	\$ 514,506	\$ 514,506	\$ 48	
Large Use	Connections	11	11	11.00	618,467,000	1,118,300	\$ -		\$ 0.2909	\$ 325,313.47	\$ 325,275	\$ 325,275	-\$ 38	
Streetlighting	Connections	55,516	55,516	55,516.00	43,765,000	123,144	\$ -		\$ 0.5901	\$ 72,667.27	\$ 72,670	\$ 72,670	\$ 3	
Sentinel Lighting	Connections	49	45	47.00	48,000	216	\$ -		\$ 1.5247	\$ 329.34	\$ 329	\$ 329	-\$ 0	
Unmetered Scattered Load	Customers	3,551	3,599	3,575.00	16,731,000		\$ -	\$ 0.0013		\$ 21,750.30	\$ 22,182	\$ 22,182	\$ 432	
Standby Power	Customers	2	2	2.00		4,800	\$ -		\$ -	\$ -		\$ -	\$ -	
Embedded Distributor Class				-						\$ -		\$ -	\$ -	
etc.				-						\$ -		\$ -	\$ -	
				-						\$ -		\$ -	\$ -	
				-						\$ -		\$ -	\$ -	
Total										\$ 8,134,280.25	\$ 8,124,466	\$ -	\$ 8,124,466	-\$ 9,814

Revenue Reconciliation - New Facilities Y Factor

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	307,543	310,839	309,191.00	2,214,984,000		\$ 0.72	\$ -		\$ 2,671,410.24	\$ 2,664,475	\$ 2,664,475	-\$ 6,935	
GS < 50 kW	Customers	24,808	24,903	24,855.50	704,193,000		\$ -	\$ 0.00073		\$ 514,060.89	\$ 515,948	\$ 515,948	\$ 1,887	
GS > 50 to 1,499 kW	Customers	3,367	3,393	3,380.00	2,852,593,000	6,761,930	\$ -		\$ 0.1794	\$ 1,213,090.24	\$ 1,213,312	\$ 1,213,312	\$ 222	
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	914,569,000	1,957,009	\$ -		\$ 0.1655	\$ 323,884.99	\$ 323,926	\$ 323,926	\$ 41	
Large Use	Connections	11	11	11.00	617,036,000	1,115,702	\$ -		\$ 0.1795	\$ 200,268.51	\$ 200,312	\$ 200,312	\$ 43	
Streetlighting	Connections	55,516	55,516	55,516.00	43,876,000	123,144	\$ -		\$ 0.3646	\$ 44,898.30	\$ 44,897	\$ 44,897	-\$ 1	
Sentinel Lighting	Connections	45	41	43.00	48,000	216	\$ -		\$ 0.8425	\$ 181.98	\$ 182	\$ 182	\$ 0	
Unmetered Scattered Load	Customers	3,599	3,643	3,621.00	16,772,000		\$ -	\$ 0.0008		\$ 13,417.60	\$ 13,617	\$ 13,617	\$ 199	
Standby Power	Customers	2	2	2.00		4,800	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
Embedded Distributor Class				-						\$ -	\$ -	\$ -	\$ -	
etc.				-						\$ -	\$ -	\$ -	\$ -	
				-						\$ -	\$ -	\$ -	\$ -	
				-						\$ -	\$ -	\$ -	\$ -	
Total										\$ 4,981,212.75	\$ 4,976,669	\$ -	\$ 4,976,669	-\$ 4,544

File Number: EB-2015-0004

Exhibit:

Tab:

Schedule:

Page:

Date: 17-Sep-15

Revenue Reconciliation - New Facilities Y Factor

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	311,321	314,604	312,962.50	2,217,628,000		\$ 0.71			\$ 2,666,440.50	\$ 2,676,355		\$ 2,676,355	\$ 9,915
GS < 50 kW	Customers	24,917	25,012	24,964.50	699,744,000			\$ 0.00074		\$ 517,810.56	\$ 515,382		\$ 515,382	-\$ 2,429
GS > 50 to 1,499 kW	Customers	3,395	3,421	3,408.00	2,835,387,000	6,711,579			\$ 0.1815	\$ 1,218,151.59	\$ 1,218,092		\$ 1,218,092	-\$ 60
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	935,554,000	2,001,525			\$ 0.1669	\$ 334,054.52	\$ 334,035		\$ 334,035	-\$ 20
Large Use	Connections	11	11	11.00	615,195,000	1,112,342			\$ 0.1812	\$ 201,556.37	\$ 201,570		\$ 201,570	\$ 14
Streetlighting	Connections	55,516	55,516	55,516.00	44,015,000	123,144			\$ 0.3675	\$ 45,255.42	\$ 45,255		\$ 45,255	-\$ 0
Sentinel Lighting	Connections	41	37	39.00	48,000	216			\$ 0.7584	\$ 163.81	\$ 182		\$ 182	\$ 18
Unmetered Scattered Load	Customers	3,647	3,691	3,669.00	16,827,000		\$ 0.0008			\$ 13,461.60	\$ 13,679		\$ 13,679	\$ 217
Standby Power	Customers	2	2	2.00		4,800			\$ -	\$ -			\$ -	\$ -
Embedded Distributor Class				-						\$ -			\$ -	\$ -
etc.				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
Total										\$ 4,996,894.38	\$ 5,004,550	\$ -	\$ 5,004,550	\$ 7,656



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers



Version 5.00

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2015-0004 (Year 2016)
Name and Title	April Barrie; Manager, Rates and Revenue
Phone Number	613-738-5499, ext 106
Email Address	RegulatoryAffairs@HydroOttawa.com

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

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Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
- (5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel***



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Data Input ⁽¹⁾

	Initial Application	(2)	Adjustments		Application Update	(6)	Adjustments		Per Board Decision
1	Rate Base								
	Gross Fixed Assets (average)	\$877,318,904		(\$30,868,857) #	\$ 846,450,048	###			\$846,450,048
	Accumulated Depreciation (average)	(\$93,370,568)	(5)	\$2,923,685 #	(\$90,446,884)	###			(\$90,446,884)
	Allowance for Working Capital:								
	Controllable Expenses	\$87,105,564		(\$4,000,000)	\$ 83,105,564				\$83,105,564
	Cost of Power	\$894,285,487			\$ 894,285,487				\$894,285,487
	Working Capital Rate (%)	14.20%	(9)		7.50%	(9)			7.50% (9)
2	Utility Income								
	Operating Revenues:								
	Distribution Revenue at Current Rates	\$158,233,086	(10)	\$2,168	\$158,235,254	###			
	Distribution Revenue at Proposed Rates	\$175,569,610		(\$11,994,724)	\$163,574,886	###			
	Other Revenue:								
	Specific Service Charges	\$5,910,525		(\$2,550)	\$5,907,975	###			
	Late Payment Charges	\$898,752		\$0	\$898,752				
	Other Distribution Revenue	\$1,410,557		\$0	\$1,410,557				
	Other Income and Deductions	\$3,479,704		\$0	\$3,479,704				
	Total Revenue Offsets	\$11,699,538	(7)	(\$2,550)	\$11,696,988				
	Operating Expenses:								
	OM+A Expenses	\$85,017,720		(\$4,000,000)	\$ 81,017,720				\$81,017,720
	Depreciation/Amortization	\$40,826,114		(\$447,253) #	\$ 40,378,861				\$40,378,861
	Property taxes	\$2,087,844			\$ 2,087,844				\$2,087,844
	Other expenses								
3	Taxes/PILs								
	Taxable Income:								
	Adjustments required to arrive at taxable income	(\$19,597,073)	(3)		(\$19,578,061)	###			
	Utility Income Taxes and Rates:								
	Income taxes (not grossed up)	\$3,656,225			\$2,819,627	###			
	Income taxes (grossed up)	\$4,958,448			\$3,836,227				
	Federal tax (%)	15.00%			15.00%				
	Provincial tax (%)	11.26%			11.50%				
	Income Tax Credits	(\$217,500)			(\$167,500)				
4	Capitalization/Cost of Capital								
	Capital Structure:								
	Long-term debt Capitalization Ratio (%)	56.0%			56.0%				
	Short-term debt Capitalization Ratio (%)	4.0%	(8)		4.0%	(8)			(8)
	Common Equity Capitalization Ratio (%)	40.0%			40.0%				
	Preferred Shares Capitalization Ratio (%)								
		100.0%			100.0%				
	Cost of Capital								
	Long-term debt Cost Rate (%)	3.72%			3.53%	###			
	Short-term debt Cost Rate (%)	2.16%			2.16%				
	Common Equity Cost Rate (%)	9.30%			9.30%				
	Preferred Shares Cost Rate (%)								

Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (2) Net of addbacks and deductions to arrive at taxable income.
- (3) Average of Gross Fixed Assets at beginning and end of the Test Year
- (4) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (5) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (6) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (7) 4.0% unless an Applicant has proposed or been approved for another amount.
- (8) Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
- (9) Revenue at current rates minus Transformer Ownership Allowance
- (10) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$164,699,526
- (11) Gross Fixed Assets (average) and Accumulated Depreciation (average) - Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of
- (12) Correction - To include Sentinel Light Variable Charge
- (13) PILs - Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions
- (14) Removal of missed appointment charge
- (15) Changes per settlement agreement, including using April 2015 consensus long-term forecast



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars		Initial Application	Adjustments	Application Update	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$877,318,904	(\$30,868,857)	\$846,450,048	\$ -	\$846,450,048
2	Accumulated Depreciation (average)	(3)	(\$93,370,568)	\$2,923,685	(\$90,446,884)	\$ -	(\$90,446,884)
3	Net Fixed Assets (average)	(3)	\$783,948,336	(\$27,945,172)	\$756,003,164	\$ -	\$756,003,164
4	Allowance for Working Capital	(1)	\$139,357,529	(\$66,053,200)	\$73,304,329	\$ -	\$73,304,329
5	Total Rate Base		\$923,305,865	(\$93,998,373)	\$829,307,492	\$ -	\$829,307,492

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses		\$87,105,564	(\$4,000,000)	\$83,105,564	\$ -	\$83,105,564
7	Cost of Power		\$894,285,487	\$ -	\$894,285,487	\$ -	\$894,285,487
8	Working Capital Base		\$981,391,050	(\$4,000,000)	\$977,391,050	\$ -	\$977,391,050
9	Working Capital Rate %	(2)	14.20%	-6.70%	7.50%	0.00%	7.50%
10	Working Capital Allowance		\$139,357,529	(\$66,053,200)	\$73,304,329	\$ -	\$73,304,329

Notes

- (2) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%.
 (3) Average of opening and closing balances for the year.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Application Update	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$175,569,610	(\$11,994,724)	\$163,574,886	\$ -	\$163,574,886
2	Other Revenue (1)	\$11,699,538	(\$2,550)	\$11,696,988	\$ -	\$11,696,988
3	Total Operating Revenues	\$187,269,148	(\$11,997,274)	\$175,271,874	\$ -	\$175,271,874
	Operating Expenses:					
4	OM+A Expenses	\$85,017,720	(\$4,000,000)	\$81,017,720	\$ -	\$81,017,720
5	Depreciation/Amortization	\$40,826,114	(\$447,253)	\$40,378,861	\$ -	\$40,378,861
6	Property taxes	\$2,087,844	\$ -	\$2,087,844	\$ -	\$2,087,844
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$127,931,678	(\$4,447,253)	\$123,484,425	\$ -	\$123,484,425
10	Deemed Interest Expense	\$20,032,044	(\$2,931,060)	\$17,100,984	\$891,671	\$17,992,655
11	Total Expenses (lines 9 to 10)	\$147,963,722	(\$7,378,313)	\$140,585,409	\$891,671	\$141,477,080
12	Utility income before income taxes	\$39,305,426	(\$4,618,961)	\$34,686,465	(\$891,671)	\$33,794,794
13	Income taxes (grossed-up)	\$4,958,448	(\$1,122,221)	\$3,836,227	\$ -	\$3,836,227
14	Utility net income	\$34,346,978	(\$3,496,740)	\$30,850,238	(\$891,671)	\$29,958,567

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$5,910,525	(\$2,550)	\$5,907,975		\$5,907,975
	Late Payment Charges	\$898,752	\$ -	\$898,752		\$898,752
	Other Distribution Revenue	\$1,410,557	\$ -	\$1,410,557		\$1,410,557
	Other Income and Deductions	\$3,479,704	\$ -	\$3,479,704		\$3,479,704
	Total Revenue Offsets	\$11,699,538	(\$2,550)	\$11,696,988	\$ -	\$11,696,988



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Taxes/PILs

Line No.	Particulars	Application	Application Update	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$34,346,978	\$30,850,239	\$30,850,239
2	Adjustments required to arrive at taxable utility income	(\$19,597,073)	(\$19,578,061)	(\$19,597,073)
3	Taxable income	<u>\$14,749,905</u>	<u>\$11,272,178</u>	<u>\$11,253,166</u>
<u>Calculation of Utility Income Taxes</u>				
4	Income taxes	\$3,656,225	\$2,819,627	\$2,819,627
6	Total taxes	<u>\$3,656,225</u>	<u>\$2,819,627</u>	<u>\$2,819,627</u>
7	Gross-up of Income Taxes	\$1,302,223	\$1,016,600	\$1,016,600
8	Grossed-up Income Taxes	<u>\$4,958,448</u>	<u>\$3,836,227</u>	<u>\$3,836,227</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$4,958,448</u>	<u>\$3,836,227</u>	<u>\$3,836,227</u>
10	Other tax Credits	(\$217,500)	(\$167,500)	(\$167,500)
<u>Tax Rates</u>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.26%	11.50%	11.50%
13	Total tax rate (%)	<u>26.26%</u>	<u>26.50%</u>	<u>26.50%</u>

Notes



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
Initial Application					
	Debt				
1	Long-term Debt	56.00%	\$517,051,284	3.72%	\$19,234,308
2	Short-term Debt	4.00%	\$36,932,235	2.16%	\$797,736
3	Total Debt	60.00%	\$553,983,519	3.62%	\$20,032,044
	Equity				
4	Common Equity	40.00%	\$369,322,346	9.30%	\$34,346,978
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$369,322,346	9.30%	\$34,346,978
7	Total	100.00%	\$923,305,865	5.89%	\$54,379,022
Application Update					
	Debt				
1	Long-term Debt	56.00%	\$464,412,196	3.53%	\$16,384,462
2	Short-term Debt	4.00%	\$33,172,300	2.16%	\$716,522
3	Total Debt	60.00%	\$497,584,495	3.44%	\$17,100,984
	Equity				
4	Common Equity	40.00%	\$331,722,997	9.30%	\$30,850,239
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$331,722,997	9.30%	\$30,850,239
7	Total	100.00%	\$829,307,492	5.78%	\$47,951,223
Per Board Decision					
	Debt				
8	Long-term Debt	56.00%	\$464,412,196	3.72%	\$17,276,134
9	Short-term Debt	4.00%	\$33,172,300	2.16%	\$716,522
10	Total Debt	60.00%	\$497,584,495	3.62%	\$17,992,655
	Equity				
11	Common Equity	40.00%	\$331,722,997	9.30%	\$30,850,239
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$331,722,997	9.30%	\$30,850,239
14	Total	100.00%	\$829,307,492	5.89%	\$48,842,894

Notes

(1) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Application Update		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$17,336,524		\$5,339,633		\$6,231,304
2	Distribution Revenue	\$158,233,086	\$158,233,086	\$158,235,254	\$158,235,253	\$158,235,254	\$157,343,582
3	Other Operating Revenue	\$11,699,538	\$11,699,538	\$11,696,988	\$11,696,988	\$11,696,988	\$11,696,988
	Offsets - net						
4	Total Revenue	<u>\$169,932,624</u>	<u>\$187,269,148</u>	<u>\$169,932,242</u>	<u>\$175,271,874</u>	<u>\$169,932,242</u>	<u>\$175,271,874</u>
5	Operating Expenses	\$127,931,678	\$127,931,678	\$123,484,425	\$123,484,425	\$123,484,425	\$123,484,425
6	Deemed Interest Expense	\$20,032,044	\$20,032,044	\$17,100,984	\$17,100,984	\$17,992,655	\$17,992,655
8	Total Cost and Expenses	<u>\$147,963,722</u>	<u>\$147,963,722</u>	<u>\$140,585,409</u>	<u>\$140,585,409</u>	<u>\$141,477,080</u>	<u>\$141,477,080</u>
9	Utility Income Before Income Taxes	\$21,968,902	\$39,305,426	\$29,346,833	\$34,686,465	\$28,455,162	\$33,794,794
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$19,597,073)	(\$19,597,073)	(\$19,578,061)	(\$19,578,061)	(\$19,578,061)	(\$19,578,061)
11	Taxable Income	\$2,371,829	\$19,708,353	\$9,768,772	\$15,108,404	\$8,877,101	\$14,216,733
12	Income Tax Rate	26.26%	26.26%	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	\$622,907	\$5,175,948	\$2,588,725	\$4,003,727	\$2,352,432	\$3,767,434
14	Income Tax Credits	(\$217,500)	(\$217,500)	(\$167,500)	(\$167,500)	(\$167,500)	(\$167,500)
15	Utility Net Income	<u>\$21,563,495</u>	<u>\$34,346,978</u>	<u>\$26,925,609</u>	<u>\$30,850,238</u>	<u>\$26,270,230</u>	<u>\$29,958,567</u>
16	Utility Rate Base	\$923,305,865	\$923,305,865	\$829,307,492	\$829,307,492	\$829,307,492	\$829,307,492
17	Deemed Equity Portion of Rate Base	\$369,322,346	\$369,322,346	\$331,722,997	\$331,722,997	\$331,722,997	\$331,722,997
18	Income/(Equity Portion of Rate Base)	5.84%	9.30%	8.12%	9.30%	7.92%	9.03%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.30%	9.30%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-3.46%	0.00%	-1.18%	0.00%	-1.38%	-0.27%
21	Indicated Rate of Return	4.51%	5.89%	5.31%	5.78%	5.34%	5.78%
22	Requested Rate of Return on Rate Base	5.89%	5.89%	5.78%	5.78%	5.89%	5.89%
23	Deficiency/Sufficiency in Rate of Return	-1.38%	0.00%	-0.47%	0.00%	-0.55%	-0.11%
24	Target Return on Equity	\$34,346,978	\$34,346,978	\$30,850,239	\$30,850,239	\$30,850,239	\$30,850,239
25	Revenue Deficiency/(Sufficiency)	\$12,783,483	\$0	\$3,924,630	(\$0)	\$4,580,009	(\$891,672)
26	Gross Revenue Deficiency/(Sufficiency)	<u>\$17,336,524 (1)</u>		<u>\$5,339,633 (1)</u>		<u>\$6,231,304 (1)</u>	

Notes:

(1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Ontario Energy Board

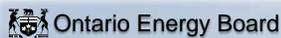
Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Requirement

Line No.	Particulars	Application	Application Update	Per Board Decision
1	OM&A Expenses	\$85,017,720	\$81,017,720	\$81,017,720
2	Amortization/Depreciation	\$40,826,114	\$40,378,861	\$40,378,861
3	Property Taxes	\$2,087,844	\$2,087,844	\$2,087,844
5	Income Taxes (Grossed up)	\$4,958,448	\$3,836,227	\$3,836,227
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$20,032,044	\$17,100,984	\$17,992,655
	Return on Deemed Equity	\$34,346,978	\$30,850,239	\$30,850,239
8	Service Revenue Requirement (before Revenues)	<u>\$187,269,148</u>	<u>\$175,271,875</u>	<u>\$176,163,546</u>
9	Revenue Offsets	\$11,699,538	\$11,696,988	\$ -
10	Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)	<u>\$175,569,610</u>	<u>\$163,574,887</u>	<u>\$176,163,546</u>
11	Distribution revenue	\$175,569,610	(2) \$163,574,886	(3) \$163,574,886
12	Other revenue	\$11,699,538	\$11,696,988	\$11,696,988
13	Total revenue	<u>\$187,269,148</u>	<u>\$175,271,874</u>	<u>\$175,271,874</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$0</u>	(1) <u>(\$0)</u>	(1) <u>(\$891,672)</u>

Notes

- (1) Line 11 - Line 8
 (2) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$176,694,250
 (3) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$164,699,526



Revenue Requirement Workform (RRWF) for 2015 Filers

Tracking Form

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.) Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

⁽¹⁾ Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

⁽²⁾ Short description of change, issue, etc.

60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations@ontarioenergyboard.ca.

Summary of Proposed Changes

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	\$ 54,379,022	5.89%	\$ 923,305,865	\$ 981,391,050	\$ 139,357,529	\$ 40,826,114	\$ 4,958,448	\$ 85,017,720	\$ 187,269,148	\$ 11,699,538	\$ 175,569,610	\$ 17,336,524
1	2016 Year	\$ 54,379,022	5.89%	\$ 923,305,865	\$ 981,391,050	\$ 139,357,529	\$ 40,826,114	\$ 4,958,448	\$ 85,017,720	\$ 187,269,148	\$ 11,699,538	\$ 175,569,610	\$ 17,336,524
	Change	-\$ 0	0.00%	-\$ 0	-\$ 0	-\$ 0	-\$ 0	-\$ 0	-\$ 0	-\$ 0	-\$ 0	-\$ 0	-\$ 0
2	Exhibit B-2-1, D-4-1 and F-1-1, IR OEB#1 and EP#38	\$ 54,299,315	5.89%	\$ 921,952,501	\$ 981,391,050	\$ 139,357,529	\$ 40,755,585	\$ 4,983,819	\$ 85,017,720	\$ 187,144,282	\$ 11,699,538	\$ 175,444,744	\$ 17,209,490
	Change	\$ 54,299,315	5.89%	\$ 921,952,501	\$ 981,391,050	\$ 139,357,529	\$ 40,755,585	\$ 4,983,819	\$ 85,017,720	\$ 187,144,282	\$ 11,699,538	\$ 175,444,744	\$ 17,209,490
3	Settlement Agreement	\$ 47,951,223	5.78%	\$ 829,307,493	\$ 977,391,050	\$ 73,304,329	\$ 40,378,861	\$ 3,836,227	\$ 81,017,720	\$ 175,271,874	\$ 11,696,988	\$ 163,574,886	\$ 5,339,633
	Change	-\$ 6,348,092	-0.11%	-\$ 92,645,009	\$ 4,000,000	-\$ 66,053,200	-\$ 376,724	-\$ 1,147,592	-\$ 4,000,000	-\$ 11,872,408	\$ 2,550	-\$ 11,869,858	-\$ 11,869,858



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers



Version 5.00

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2015-0004 (Year 2017)
Name and Title	April Barrie; Manager, Rates and Revenue
Phone Number	613-738-5499, ext 106
Email Address	RegulatoryAffairs@HydroOttawa.com

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

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[8. Rev Def Suff](#)

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Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
- (5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel***



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Data Input ⁽¹⁾

	Initial Application	(2) Adjustments	Application Update	(6) Adjustments	Per Board Decision
1 Rate Base					
Gross Fixed Assets (average)	\$963,191,112	(\$40,656,231)	\$ 922,534,881	###	\$922,534,881
Accumulated Depreciation (average)	(\$134,843,112)	\$3,440,710	(\$131,402,402)	###	(\$131,402,402)
Allowance for Working Capital:					
Controllable Expenses	\$89,932,139	(\$5,239,259)	\$ 84,692,880		\$84,692,880
Cost of Power	\$911,714,427		\$ 911,714,427		\$911,714,427
Working Capital Rate (%)	14.20%	(9)	7.50%	(9)	7.50% (9)
2 Utility Income					
Operating Revenues:					
Distribution Revenue at Current Rates	\$157,869,752	\$2,169	\$157,871,921	###	
Distribution Revenue at Proposed Rates	\$185,669,946	(\$14,920,081)	\$170,749,865	###	
Other Revenue:					
Specific Service Charges	\$5,934,229	(\$2,550)	\$5,931,679	###	
Late Payment Charges	\$720,000	\$0	\$720,000		
Other Distribution Revenue	\$1,426,444	\$0	\$1,426,444		
Other Income and Deductions	\$3,484,458	\$0	\$3,484,458		
Total Revenue Offsets	\$11,565,131	(\$2,550)	\$11,562,581		
Operating Expenses:					
OM+A Expenses	\$87,776,545	(\$5,239,259)	\$ 82,537,286		\$82,537,286
Depreciation/Amortization	\$44,145,078	(\$586,797)	\$ 43,558,281		\$43,558,281
Property taxes	\$2,155,595		\$ 2,155,595		\$2,155,595
Other expenses					
3 Taxes/PILs					
Taxable Income:					
Adjustments required to arrive at taxable income	(\$21,610,760)	(3)	(\$21,165,928)	14	
Utility Income Taxes and Rates:					
Income taxes (not grossed up)	\$3,538,644		\$2,734,207	###	
Income taxes (grossed up)	\$4,798,717		\$3,720,010		
Federal tax (%)	15.00%		15.00%		
Provincial tax (%)	11.26%		11.50%		
Income Tax Credits	(\$267,500)		(\$192,500)		
4 Capitalization/Cost of Capital					
Capital Structure:					
Long-term debt Capitalization Ratio (%)	56.0%		56.0%		
Short-term debt Capitalization Ratio (%)	4.0%	(8)	4.0%	(8)	(8)
Common Equity Capitalization Ratio (%)	40.0%		40.0%		
Preferred Shares Capitalization Ratio (%)					
	100.0%		100.0%		
Cost of Capital					
Long-term debt Cost Rate (%)	3.94%		3.59%		
Short-term debt Cost Rate (%)	2.16%		2.16%		
Common Equity Cost Rate (%)	9.30%		9.30%		
Preferred Shares Cost Rate (%)					

Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (2) Net of addbacks and deductions to arrive at taxable income.
- (3) Average of Gross Fixed Assets at beginning and end of the Test Year
- (4) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (5) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (6) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (7) 4.0% unless an Applicant has proposed or been approved for another amount.
- (8) Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
- (9) Revenue at current rates minus Transformer Ownership Allowance
- (10) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$171,864,297
- (11) Gross Fixed Assets (average) and Accumulated Depreciation (average) - Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of
- (12) Correction - To include Sentinel Light Variable Charge
- (13) PILs - Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions
- (14) Removal of missed appointment charge
- (15) Changes per settlement agreement, including using April 2015 consensus long-term forecast



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars		Initial Application	Adjustments	Application Update	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$963,191,112	(\$40,656,231)	\$922,534,881	\$ -	\$922,534,881
2	Accumulated Depreciation (average)	(3)	(\$134,843,112)	\$3,440,710	(\$131,402,402)	\$ -	(\$131,402,402)
3	Net Fixed Assets (average)	(3)	\$828,348,000	(\$37,215,521)	\$791,132,479	\$ -	\$791,132,479
4	Allowance for Working Capital	(1)	\$142,233,812	(\$67,503,264)	\$74,730,548	\$ -	\$74,730,548
5	Total Rate Base		\$970,581,813	#####	\$865,863,027	\$ -	\$865,863,027

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses		\$89,932,139	(\$5,239,259)	\$84,692,880	\$ -	\$84,692,880
7	Cost of Power		\$911,714,427	\$ -	\$911,714,427	\$ -	\$911,714,427
8	Working Capital Base		\$1,001,646,566	(\$5,239,259)	\$996,407,307	\$ -	\$996,407,307
9	Working Capital Rate %	(2)	14.20%	-6.70%	7.50%	0.00%	7.50%
10	Working Capital Allowance		\$142,233,812	(\$67,503,264)	\$74,730,548	\$ -	\$74,730,548

Notes

- (2) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%.
 (3) Average of opening and closing balances for the year.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Application Update	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$185,669,946	(\$14,920,081)	\$170,749,865	\$ -	\$170,749,865
2	Other Revenue (1)	\$11,565,131	(\$2,550)	\$11,562,581	\$ -	\$11,562,581
3	Total Operating Revenues	\$197,235,078	(\$14,922,631)	\$182,312,447	\$ -	\$182,312,447
	Operating Expenses:					
4	OM+A Expenses	\$87,776,545	(\$5,239,259)	\$82,537,286	\$ -	\$82,537,286
5	Depreciation/Amortization	\$44,145,078	(\$586,797)	\$43,558,281	\$ -	\$43,558,281
6	Property taxes	\$2,155,595	\$ -	\$2,155,595	\$ -	\$2,155,595
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$134,077,217	(\$5,826,056)	\$128,251,161	\$ -	\$128,251,161
10	Deemed Interest Expense	\$22,253,500	(\$4,122,328)	\$18,131,172	\$1,721,336	\$19,852,507
11	Total Expenses (lines 9 to 10)	\$156,330,717	(\$9,948,384)	\$146,382,333	\$1,721,336	\$148,103,669
12	Utility income before income taxes	\$40,904,360	(\$4,974,247)	\$35,930,114	(\$1,721,336)	\$34,208,778
13	Income taxes (grossed-up)	\$4,798,717	(\$1,078,707)	\$3,720,010	\$ -	\$3,720,010
14	Utility net income	\$36,105,644	(\$3,895,539)	\$32,210,104	(\$1,721,336)	\$30,488,769

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$5,934,229	(\$2,550)	\$5,931,679		\$5,931,679
	Late Payment Charges	\$720,000	\$ -	\$720,000		\$720,000
	Other Distribution Revenue	\$1,426,444	\$ -	\$1,426,444		\$1,426,444
	Other Income and Deductions	\$3,484,458	\$ -	\$3,484,458		\$3,484,458
	Total Revenue Offsets	\$11,565,131	(\$2,550)	\$11,562,581	\$ -	\$11,562,581



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Taxes/PILs

Line No.	Particulars	Application	Application Update	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$36,105,643	\$32,210,105	\$32,210,105
2	Adjustments required to arrive at taxable utility income	(\$21,610,760)	(\$21,165,928)	(\$21,610,760)
3	Taxable income	<u>\$14,494,883</u>	<u>\$11,044,177</u>	<u>\$10,599,344</u>
<u>Calculation of Utility Income Taxes</u>				
4	Income taxes	\$3,538,644	\$2,734,207	\$2,734,207
6	Total taxes	<u>\$3,538,644</u>	<u>\$2,734,207</u>	<u>\$2,734,207</u>
7	Gross-up of Income Taxes	\$1,260,073	\$985,803	\$985,803
8	Grossed-up Income Taxes	<u>\$4,798,717</u>	<u>\$3,720,010</u>	<u>\$3,720,010</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$4,798,717</u>	<u>\$3,720,010</u>	<u>\$3,720,010</u>
10	Other tax Credits	(\$267,500)	(\$192,500)	(\$192,500)
<u>Tax Rates</u>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.26%	11.50%	11.50%
13	Total tax rate (%)	<u>26.26%</u>	<u>26.50%</u>	<u>26.50%</u>

Notes



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
Initial Application					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$543,525,815	3.94%	\$21,414,917
2	Short-term Debt	4.00%	\$38,823,273	2.16%	\$838,583
3	Total Debt	60.00%	\$582,349,088	3.82%	\$22,253,500
	Equity				
4	Common Equity	40.00%	\$388,232,725	9.30%	\$36,105,643
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$388,232,725	9.30%	\$36,105,643
7	Total	100.00%	\$970,581,813	6.01%	\$58,359,143
Application Update					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$484,883,295	3.59%	\$17,383,066
2	Short-term Debt	4.00%	\$34,634,521	2.16%	\$748,106
3	Total Debt	60.00%	\$519,517,816	3.49%	\$18,131,172
	Equity				
4	Common Equity	40.00%	\$346,345,211	9.30%	\$32,210,105
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$346,345,211	9.30%	\$32,210,105
7	Total	100.00%	\$865,863,027	5.81%	\$50,341,276
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$484,883,295	3.94%	\$19,104,402
9	Short-term Debt	4.00%	\$34,634,521	2.16%	\$748,106
10	Total Debt	60.00%	\$519,517,816	3.82%	\$19,852,507
	Equity				
11	Common Equity	40.00%	\$346,345,211	9.30%	\$32,210,105
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$346,345,211	9.30%	\$32,210,105
14	Total	100.00%	\$865,863,027	6.01%	\$52,062,612

Notes

(1) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Application Update		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$27,800,194		\$12,877,944		\$14,599,280
2	Distribution Revenue	\$157,869,752	\$157,869,753	\$157,871,921	\$157,871,921	\$157,871,921	\$156,150,585
3	Other Operating Revenue	\$11,565,131	\$11,565,131	\$11,562,581	\$11,562,581	\$11,562,581	\$11,562,581
	Offsets - net						
4	Total Revenue	<u>\$169,434,884</u>	<u>\$197,235,078</u>	<u>\$169,434,502</u>	<u>\$182,312,447</u>	<u>\$169,434,502</u>	<u>\$182,312,447</u>
5	Operating Expenses	\$134,077,217	\$134,077,217	\$128,251,161	\$128,251,161	\$128,251,161	\$128,251,161
6	Deemed Interest Expense	\$22,253,500	\$22,253,500	\$18,131,172	\$18,131,172	\$19,852,507	\$19,852,507
8	Total Cost and Expenses	<u>\$156,330,717</u>	<u>\$156,330,717</u>	<u>\$146,382,333</u>	<u>\$146,382,333</u>	<u>\$148,103,669</u>	<u>\$148,103,669</u>
9	Utility Income Before Income Taxes	\$13,104,167	\$40,904,360	\$23,052,169	\$35,930,114	\$21,330,834	\$34,208,778
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$21,610,760)	(\$21,610,760)	(\$21,165,928)	(\$21,165,928)	(\$21,165,928)	(\$21,165,928)
11	Taxable Income	<u>(\$8,506,594)</u>	\$19,293,600	\$1,886,241	\$14,764,186	\$164,906	\$13,042,850
12	Income Tax Rate	26.26%	26.26%	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	<u>(\$2,233,707)</u>	\$5,066,217	\$499,854	\$3,912,509	\$43,700	\$3,456,355
14	Income Tax Credits	<u>(\$267,500)</u>	<u>(\$267,500)</u>	<u>(\$192,500)</u>	<u>(\$192,500)</u>	<u>(\$192,500)</u>	<u>(\$192,500)</u>
15	Utility Net Income	<u>\$15,605,373</u>	<u>\$36,105,644</u>	<u>\$22,744,815</u>	<u>\$32,210,104</u>	<u>\$21,479,634</u>	<u>\$30,488,769</u>
16	Utility Rate Base	\$970,581,813	\$970,581,813	\$865,863,027	\$865,863,027	\$865,863,027	\$865,863,027
17	Deemed Equity Portion of Rate Base	\$388,232,725	\$388,232,725	\$346,345,211	\$346,345,211	\$346,345,211	\$346,345,211
18	Income/(Equity Portion of Rate Base)	4.02%	9.30%	6.57%	9.30%	6.20%	8.80%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.30%	9.30%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-5.28%	0.00%	-2.73%	0.00%	-3.10%	-0.50%
21	Indicated Rate of Return	3.90%	6.01%	4.72%	5.81%	4.77%	5.81%
22	Requested Rate of Return on Rate Base	6.01%	6.01%	5.81%	5.81%	6.01%	6.01%
23	Deficiency/Sufficiency in Rate of Return	-2.11%	0.00%	-1.09%	0.00%	-1.24%	-0.20%
24	Target Return on Equity	\$36,105,643	\$36,105,643	\$32,210,105	\$32,210,105	\$32,210,105	\$32,210,105
25	Revenue Deficiency/(Sufficiency)	\$20,500,270	\$0	\$9,465,289	(\$0)	\$10,730,471	(\$1,721,336)
26	Gross Revenue Deficiency/(Sufficiency)	<u>\$27,800,194</u> (1)		<u>\$12,877,944</u> (1)		<u>\$14,599,280</u> (1)	

Notes:

(1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Ontario Energy Board

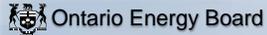
Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Requirement

Line No.	Particulars	Application	Application Update	Per Board Decision
1	OM&A Expenses	\$87,776,545	\$82,537,286	\$82,537,286
2	Amortization/Depreciation	\$44,145,078	\$43,558,281	\$43,558,281
3	Property Taxes	\$2,155,595	\$2,155,595	\$2,155,595
5	Income Taxes (Grossed up)	\$4,798,717	\$3,720,010	\$3,720,010
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$22,253,500	\$18,131,172	\$19,852,507
	Return on Deemed Equity	\$36,105,643	\$32,210,105	\$32,210,105
8	Service Revenue Requirement (before Revenues)	<u>\$197,235,077</u>	<u>\$182,312,447</u>	<u>\$184,033,783</u>
9	Revenue Offsets	\$11,565,131	\$11,562,581	\$ -
10	Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)	<u>\$185,669,946</u>	<u>\$170,749,866</u>	<u>\$184,033,783</u>
11	Distribution revenue	\$185,669,946 (2)	\$170,749,865 (3)	\$170,749,865
12	Other revenue	\$11,565,131	\$11,562,581	\$11,562,581
13	Total revenue	<u>\$197,235,078</u>	<u>\$182,312,447</u>	<u>\$182,312,447</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$0 (1)</u>	<u>(\$0) (1)</u>	<u>(\$1,721,336) (1)</u>

Notes

- (1) Line 11 - Line 8
 (2) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$186,784,378
 (3) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$171,864,297



Revenue Requirement Workform (RRWF) for 2015 Filers

Tracking Form

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

⁽¹⁾ Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

⁽²⁾ Short description of change, issue, etc.

60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations@ontarioenergyboard.ca.

Summary of Proposed Changes

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	\$ 58,359,143	6.01%	\$ 970,581,813	\$1,001,646,566	\$ 142,233,812	\$ 44,145,078	\$ 4,798,717	\$ 87,776,545	\$ 197,235,077	\$ 11,565,131	\$ 185,669,946	\$ 27,800,194
1	Year 2017	\$ 58,359,143	6.01%	\$ 970,581,813	\$1,001,646,566	\$ 142,233,812	\$ 44,145,078	\$ 4,798,717	\$ 87,776,545	\$ 197,235,077	\$ 11,565,131	\$ 185,669,946	\$ 27,800,194
	Change	-\$ 0	0.00%	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Exhibit B-2-1, D-4-1 and F-1-1, IR OEB#1 and EP#38	\$ 58,282,514	6.01%	\$ 969,307,374	\$1,001,646,566	\$ 142,233,812	\$ 44,057,757	\$ 4,835,440	\$ 87,776,545	\$ 197,107,850	\$ 11,565,131	\$ 185,542,719	\$ 27,670,798
	Actual Capital, Sentinel Lights Correction and PILs Update	\$ 58,282,514	6.01%	\$ 969,307,374	\$1,001,646,566	\$ 142,233,812	\$ 44,057,757	\$ 4,835,440	\$ 87,776,545	\$ 197,107,850	\$ 11,565,131	\$ 185,542,719	\$ 27,670,798
	Change	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Settlement Agreement	\$ 50,341,276	5.81%	\$ 865,863,027	\$ 996,407,307	\$ 74,730,548	\$ 43,558,281	\$ 3,720,009	\$ 82,565,158	\$ 182,312,447	\$ 11,562,581	\$ 170,749,865	\$ 12,877,944
	Per Settlement Agreement, See data Input Sheet	-\$ 7,941,238	-0.20%	-\$ 103,444,346	-\$ 5,239,259	-\$ 67,503,264	-\$ 499,476	-\$ 1,115,431	-\$ 5,211,387	-\$ 14,795,403	-\$ 2,550	-\$ 14,792,854	-\$ 14,792,854
4	Change												



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers



Version 5.00

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2015-0004 (Year 2018)
Name and Title	April Barrie; Manager, Rates and Revenue
Phone Number	613-738-5499, ext 106
Email Address	RegulatoryAffairs@HydroOttawa.com

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

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Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
- (5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel***



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Data Input ⁽¹⁾

	Initial Application (2)		(6)	Per Board Decision
1 Rate Base				
Gross Fixed Assets (average)	\$1,051,985,626	(\$45,656,231)	# \$ 1,006,329,396	### \$1,006,329,396
Accumulated Depreciation (average)	(\$179,426,302) (5)	\$4,063,616	# (\$175,362,686)	### (\$175,362,686)
Allowance for Working Capital:				
Controllable Expenses	\$92,850,437	(\$6,539,923)	\$ 86,310,514	\$86,310,514
Cost of Power	\$947,558,773		\$ 947,558,773	\$947,558,773
Working Capital Rate (%)	14.20% (9)		7.50% (9)	7.50% (9)
2 Utility Income				
Operating Revenues:				
Distribution Revenue at Current Rates	\$158,309,877 (10)	\$2,168	\$158,312,045	###
Distribution Revenue at Proposed Rates	\$196,398,374	(\$17,289,168)	\$179,109,205	###
Other Revenue:				
Specific Service Charges	\$6,014,982	(\$2,550)	\$6,012,432	###
Late Payment Charges	\$720,000	\$0	\$720,000	
Other Distribution Revenue	\$1,469,736	\$0	\$1,469,736	
Other Income and Deductions	\$3,517,323	\$0	\$3,517,323	
Total Revenue Offsets	\$11,722,041 (7)	(\$2,550)	\$11,719,491	
Operating Expenses:				
OM+A Expenses	\$90,624,894	(\$6,539,923)	\$ 84,084,971	\$84,084,971
Depreciation/Amortization	\$47,047,409	(\$659,016)	\$ 46,388,393	\$46,388,393
Property taxes	\$2,225,544		\$ 2,225,544	\$2,225,544
Other expenses				
3 Taxes/PILs				
Taxable Income:				
Taxable Income:	(\$19,959,370) (3)		(\$19,474,050) 14	
Adjustments required to arrive at taxable income				
Utility Income Taxes and Rates:				
Income taxes (not grossed up)	\$4,476,359		\$3,662,938	###
Income taxes (grossed up)	\$6,074,211		\$4,983,589	
Federal tax (%)	15.00%		15.00%	
Provincial tax (%)	11.31%		11.50%	
Income Tax Credits	(\$257,500)		(\$132,500)	
4 Capitalization/Cost of Capital				
Capital Structure:				
Long-term debt Capitalization Ratio (%)	56.0%		56.0%	
Short-term debt Capitalization Ratio (%)	4.0% (8)		4.0% (8)	(8)
Common Equity Capitalization Ratio (%)	40.0%		40.0%	
Preferred Shares Capitalization Ratio (%)				
	100.0%		100.0%	
Cost of Capital				
Long-term debt Cost Rate (%)	4.08%		3.65%	
Short-term debt Cost Rate (%)	2.16%		2.16%	
Common Equity Cost Rate (%)	9.30%		9.30%	
Preferred Shares Cost Rate (%)				

Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
 - Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
 - (2) Net of addbacks and deductions to arrive at taxable income.
 - (3) Average of Gross Fixed Assets at beginning and end of the Test Year
 - (4) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
 - (5) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
 - (6) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
 - (7) 4.0% unless an Applicant has proposed or been approved for another amount.
 - (8) Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
 - (9) Revenue at current rates minus Transformer Ownership Allowance
 - (10) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$180,218,308
 - (11) Gross Fixed Assets (average) and Accumulated Depreciation (average) - Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of new
 - (12) Correction - To include Sentinel Light Variable Charge
 - (13) PILs - Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions Correction,
 - (14) Removal of missed appointment charge
 - (15) Changes per settlement agreement, including using April 2015 consensus long-term forecast



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars		Initial Application				Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$1,051,985,626	(\$45,656,231)	\$1,006,329,396	\$ -	\$1,006,329,396
2	Accumulated Depreciation (average)	(3)	(\$179,426,302)	\$4,063,616	(\$175,362,686)	\$ -	(\$175,362,686)
3	Net Fixed Assets (average)	(3)	\$872,559,324	(\$41,592,615)	\$830,966,710	\$ -	\$830,966,710
4	Allowance for Working Capital	(1)	\$147,738,108	(\$70,197,911)	\$77,540,197	\$ -	\$77,540,197
5	Total Rate Base		\$1,020,297,432	#####	\$908,506,906	\$ -	\$908,506,906

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses		\$92,850,437	(\$6,539,923)	\$86,310,514	\$ -	\$86,310,514
7	Cost of Power		\$947,558,773	\$ -	\$947,558,773	\$ -	\$947,558,773
8	Working Capital Base		\$1,040,409,211	(\$6,539,923)	\$1,033,869,288	\$ -	\$1,033,869,288
9	Working Capital Rate %	(2)	14.20%	-6.70%	7.50%	0.00%	7.50%
10	Working Capital Allowance		\$147,738,108	(\$70,197,911)	\$77,540,197	\$ -	\$77,540,197

Notes

- (2) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%.
 (3) Average of opening and closing balances for the year.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Utility Income

Line No.	Particulars	Initial Application		Per Board Decision	
Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$196,398,374	(\$17,289,168)	\$179,109,205	\$ -
2	Other Revenue	(1) \$11,722,041	(\$2,550)	\$11,719,491	\$ -
3	Total Operating Revenues	\$208,120,414	(\$17,291,718)	\$190,828,696	\$ -
Operating Expenses:					
4	OM+A Expenses	\$90,624,894	(\$6,539,923)	\$84,084,971	\$ -
5	Depreciation/Amortization	\$47,047,409	(\$659,016)	\$46,388,393	\$ -
6	Property taxes	\$2,225,544	\$ -	\$2,225,544	\$ -
7	Capital taxes	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$139,897,846	(\$7,198,939)	\$132,698,907	\$ -
10	Deemed Interest Expense	\$24,193,293	(\$4,843,549)	\$19,349,743	\$2,192,772
11	Total Expenses (lines 9 to 10)	\$164,091,139	(\$12,042,488)	\$152,048,651	\$2,192,772
12	Utility income before income taxes	\$44,029,275	(\$5,249,230)	\$38,780,045	(\$2,192,772)
13	Income taxes (grossed-up)	\$6,074,211	(\$1,090,622)	\$4,983,589	\$ -
14	Utility net income	\$37,955,064	(\$4,158,608)	\$33,796,456	(\$2,192,772)

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$6,014,982	(\$2,550)	\$6,012,432	\$6,012,432
	Late Payment Charges	\$720,000	\$ -	\$720,000	\$720,000
	Other Distribution Revenue	\$1,469,736	\$ -	\$1,469,736	\$1,469,736
	Other Income and Deductions	\$3,517,323	\$ -	\$3,517,323	\$3,517,323
	Total Revenue Offsets	\$11,722,041	(\$2,550)	\$11,719,491	\$ -



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Taxes/PILs

Line No.	Particulars	Application		Per Board Decision	
<u>Determination of Taxable Income</u>					
1	Utility net income before taxes	\$37,955,064		\$33,796,457	
2	Adjustments required to arrive at taxable utility income	(\$19,959,370)		(\$19,474,050)	
3	Taxable income	<u>\$17,995,695</u>		<u>\$14,322,407</u>	
<u>Calculation of Utility income Taxes</u>					
4	Income taxes	\$4,476,359		\$3,662,938	
6	Total taxes	<u>\$4,476,359</u>		<u>\$3,662,938</u>	
7	Gross-up of Income Taxes	\$1,597,852		\$1,320,651	
8	Grossed-up Income Taxes	<u>\$6,074,211</u>		<u>\$4,983,589</u>	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$6,074,211</u>		<u>\$4,983,589</u>	
10	Other tax Credits	(\$257,500)		(\$132,500)	
<u>Tax Rates</u>					
11	Federal tax (%)	15.00%		15.00%	
12	Provincial tax (%)	11.31%		11.50%	
13	Total tax rate (%)	<u>26.31%</u>		<u>26.50%</u>	

Notes



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
Initial Application					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$571,366,562	4.08%	\$23,311,756
2	Short-term Debt	4.00%	\$40,811,897	2.16%	\$881,537
3	Total Debt	60.00%	\$612,178,459	3.95%	\$24,193,293
	Equity				
4	Common Equity	40.00%	\$408,118,973	9.30%	\$37,955,064
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$408,118,973	9.30%	\$37,955,064
7	Total	100.00%	\$1,020,297,432	6.09%	\$62,148,357
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$508,763,868	3.65%	\$18,564,794
2	Short-term Debt	4.00%	\$36,340,276	2.16%	\$784,950
3	Total Debt	60.00%	\$545,104,144	3.55%	\$19,349,743
	Equity				
4	Common Equity	40.00%	\$363,402,763	9.30%	\$33,796,457
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$363,402,763	9.30%	\$33,796,457
7	Total	100.00%	\$908,506,906	5.85%	\$53,146,200
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$508,763,868	4.08%	\$20,757,566
9	Short-term Debt	4.00%	\$36,340,276	2.16%	\$784,950
10	Total Debt	60.00%	\$545,104,144	3.95%	\$21,542,516
	Equity				
11	Common Equity	40.00%	\$363,402,763	9.30%	\$33,796,457
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$363,402,763	9.30%	\$33,796,457
14	Total	100.00%	\$908,506,906	6.09%	\$55,338,973

Notes

(1) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Per Board Decision		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$38,088,497		\$20,797,161		\$22,989,933
2	Distribution Revenue	\$158,309,877	\$158,309,877	\$158,312,045	\$158,312,045	\$158,312,045	\$156,119,272
3	Other Operating Revenue Offsets - net	\$11,722,041	\$11,722,041	\$11,719,491	\$11,719,491	\$11,719,491	\$11,719,491
4	Total Revenue	<u>\$170,031,918</u>	<u>\$208,120,414</u>	<u>\$170,031,536</u>	<u>\$190,828,696</u>	<u>\$170,031,536</u>	<u>\$190,828,696</u>
5	Operating Expenses	\$139,897,846	\$139,897,846	\$132,698,907	\$132,698,907	\$132,698,907	\$132,698,907
6	Deemed Interest Expense	\$24,193,293	\$24,193,293	\$19,349,743	\$19,349,743	\$21,542,516	\$21,542,516
8	Total Cost and Expenses	<u>\$164,091,139</u>	<u>\$164,091,139</u>	<u>\$152,048,651</u>	<u>\$152,048,651</u>	<u>\$154,241,423</u>	<u>\$154,241,423</u>
9	Utility Income Before Income Taxes	\$5,940,779	\$44,029,275	\$17,982,885	\$38,780,045	\$15,790,113	\$36,587,273
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$19,959,370)	(\$19,959,370)	(\$19,474,050)	(\$19,474,050)	(\$19,474,050)	(\$19,474,050)
11	Taxable Income	<u>(\$14,018,591)</u>	<u>\$24,069,906</u>	<u>(\$1,491,165)</u>	<u>\$19,305,995</u>	<u>(\$3,683,937)</u>	<u>\$17,113,223</u>
12	Income Tax Rate	26.31%	26.31%	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	<u>(\$3,687,662)</u>	<u>\$6,331,711</u>	<u>(\$395,159)</u>	<u>\$5,116,089</u>	<u>(\$976,243)</u>	<u>\$4,535,004</u>
14	Income Tax Credits	<u>(\$257,500)</u>	<u>(\$257,500)</u>	<u>(\$132,500)</u>	<u>(\$132,500)</u>	<u>(\$132,500)</u>	<u>(\$132,500)</u>
15	Utility Net Income	<u>\$9,885,941</u>	<u>\$37,955,064</u>	<u>\$18,510,544</u>	<u>\$33,796,456</u>	<u>\$16,898,856</u>	<u>\$31,603,684</u>
16	Utility Rate Base	\$1,020,297,432	\$1,020,297,432	\$908,506,906	\$908,506,906	\$908,506,906	\$908,506,906
17	Deemed Equity Portion of Rate Base	\$408,118,973	\$408,118,973	\$363,402,763	\$363,402,763	\$363,402,763	\$363,402,763
18	Income/(Equity Portion of Rate Base)	2.42%	9.30%	5.09%	9.30%	4.65%	8.70%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.30%	9.30%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-6.88%	0.00%	-4.21%	0.00%	-4.65%	-0.60%
21	Indicated Rate of Return	3.34%	6.09%	4.17%	5.85%	4.23%	5.85%
22	Requested Rate of Return on Rate Base	6.09%	6.09%	5.85%	5.85%	6.09%	6.09%
23	Deficiency/Sufficiency in Rate of Return	-2.75%	0.00%	-1.68%	0.00%	-1.86%	-0.24%
24	Target Return on Equity	\$37,955,064	\$37,955,064	\$33,796,457	\$33,796,457	\$33,796,457	\$33,796,457
25	Revenue Deficiency/(Sufficiency)	\$28,069,124	(\$0)	\$15,285,913	(\$1)	\$16,897,601	(\$2,192,773)
26	Gross Revenue Deficiency/(Sufficiency)	<u>\$38,088,497 (1)</u>		<u>\$20,797,161 (1)</u>		<u>\$22,989,933 (1)</u>	

Notes:

(1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Ontario Energy Board

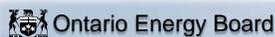
Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Requirement

Line No.	Particulars	Application		Per Board Decision	
1	OM&A Expenses	\$90,624,894		\$84,084,971	\$84,084,971
2	Amortization/Depreciation	\$47,047,409		\$46,388,393	\$46,388,393
3	Property Taxes	\$2,225,544		\$2,225,544	\$2,225,544
5	Income Taxes (Grossed up)	\$6,074,211		\$4,983,589	\$4,983,589
6	Other Expenses	\$ -			
7	Return				
	Deemed Interest Expense	\$24,193,293		\$19,349,743	\$21,542,516
	Return on Deemed Equity	\$37,955,064		\$33,796,457	\$33,796,457
8	Service Revenue Requirement (before Revenues)	<u>\$208,120,415</u>		<u>\$190,828,697</u>	<u>\$193,021,469</u>
9	Revenue Offsets	\$11,722,041		\$11,719,491	\$ -
10	Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)	<u>\$196,398,374</u>		<u>\$179,109,206</u>	<u>\$193,021,469</u>
11	Distribution revenue	\$196,398,374	(2)	\$179,109,205	\$179,109,205
12	Other revenue	\$11,722,041		\$11,719,491	\$11,719,491
13	Total revenue	<u>\$208,120,414</u>		<u>\$190,828,696</u>	<u>\$190,828,696</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>(\$0)</u>	(1)	<u>(\$1)</u>	(1) <u>(\$2,192,773)</u>

Notes

- (1) Line 11 - Line 8
 (2) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$197,507,477
 (3) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$180,218,308



Revenue Requirement Workform (RRWF) for 2015 Filers

Tracking Form

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.) Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

⁽¹⁾ Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

⁽²⁾ Short description of change, issue, etc.

60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations@ontarioenergyboard.ca.

Summary of Proposed Changes

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
1	Original Application	\$ 62,148,357	6.09%	\$1,020,297,432	\$1,040,409,211	\$ 147,738,108	\$ 47,047,409	\$ 6,074,211	\$ 90,624,894	\$ 208,120,415	\$ 11,722,041	\$ 196,398,374	\$ 38,088,497
	2018 Year	\$ 62,148,357	6.09%	\$1,020,297,432	\$1,040,409,211	\$ 147,738,108	\$ 47,047,409	\$ 6,074,211	\$ 90,624,894	\$ 208,120,415	\$ 11,722,041	\$ 196,398,374	\$ 38,088,497
	Change	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Exhibit B-2-1, D-4-1 and F-1-1, IR OEB#1 and EP#38	\$ 62,076,555	6.09%	\$1,019,118,646	\$1,040,409,211	\$ 147,738,108	\$ 46,943,424	\$ 6,154,952	\$ 90,624,894	\$ 208,025,368	\$ 11,722,041	\$ 196,303,327	\$ 37,991,282
	Change	\$ 62,076,555	6.09%	\$1,019,118,646	\$1,040,409,211	\$ 147,738,108	\$ 46,943,424	\$ 6,154,952	\$ 90,624,894	\$ 208,025,368	\$ 11,722,041	\$ 196,303,327	\$ 37,991,282
3	Settlement Agreement	\$ 53,146,200	5.85%	\$ 908,506,906	\$1,033,869,288	\$ 77,540,197	\$ 46,388,393	\$ 4,983,589	\$ 84,142,153	\$ 190,828,696	\$ 11,719,491	\$ 179,109,205	\$ 20,797,161
	Change	-\$ 8,930,355	-0.24%	-\$ 110,611,740	-\$ 6,539,923	-\$ 70,197,911	-\$ 555,031	-\$ 1,171,363	-\$ 6,482,741	-\$ 17,196,672	-\$ 2,550	-\$ 17,194,122	-\$ 17,194,121
4	Change												

Revenue Requirement Workform (RRWF) for 2015 Filers



Version 5.00

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2015-0004 (Year 2019)
Name and Title	April Barrie; Manager, Rates and Revenue
Phone Number	613-738-5499, ext 106
Email Address	RegulatoryAffairs@HydroOttawa.com

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[9. Rev Reqt](#)

[10. Tracking Sheet](#)

Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
- (5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel***



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Data Input ⁽¹⁾

	Initial Application	(2)		(6)	Per Board Decision
1 Rate Base					
Gross Fixed Assets (average)	\$1,131,642,673		(\$50,656,231) #	\$1,080,986,443 ###	\$1,080,986,443
Accumulated Depreciation (average)	(\$226,411,300)	(5)	\$4,788,684 #	(\$221,622,617) ###	(\$221,622,617)
Allowance for Working Capital:					
Controllable Expenses	\$95,863,434		(\$7,904,389)	\$ 87,959,045	\$87,959,045
Cost of Power	\$928,733,588			\$ 928,733,588	\$928,733,588
Working Capital Rate (%)	14.20%	(9)		7.50% (9)	7.50% (9)
2 Utility Income					
Operating Revenues:					
Distribution Revenue at Current Rates	\$158,868,175	(10)	\$2,168	\$158,870,343 ###	
Distribution Revenue at Proposed Rates	\$206,014,098		(\$19,269,769)	\$186,744,329 ###	
Other Revenue:					
Specific Service Charges	\$6,039,578		(\$2,550)	\$6,037,028 ###	
Late Payment Charges	\$720,000		\$0	\$720,000	
Other Distribution Revenue	\$1,491,865		\$0	\$1,491,865	
Other Income and Deductions	\$3,550,516		\$0	\$3,550,516	
Total Revenue Offsets	\$11,801,959	(7)	(\$2,550)	\$11,799,409	
Operating Expenses:					
OM+A Expenses	\$93,565,672		(\$7,904,389) #	\$ 85,661,283	\$85,661,283
Depreciation/Amortization	\$48,948,694		(\$791,118)	\$ 48,157,576	\$48,157,576
Property taxes	\$2,297,762			\$ 2,297,762	\$2,297,762
Other expenses					
3 Taxes/PILs					
Taxable Income:					
Adjustments required to arrive at taxable income	(\$14,483,338)	(3)		(\$13,976,513) 14	
Utility Income Taxes and Rates:					
Income taxes (not grossed up)	\$6,239,454			\$5,394,024 ###	
Income taxes (grossed up)	\$8,472,655			\$7,338,808	
Federal tax (%)	15.00%			15.00%	
Provincial tax (%)	11.36%			11.50%	
Income Tax Credits	(\$245,500)			(\$125,500)	
4 Capitalization/Cost of Capital					
Capital Structure:					
Long-term debt Capitalization Ratio (%)	56.0%			56.0%	
Short-term debt Capitalization Ratio (%)	4.0%	(8)		4.0% (8)	(8)
Common Equity Capitalization Ratio (%)	40.0%			40.0%	
Preferred Shares Capitalization Ratio (%)					
	100.0%			100.0%	
Cost of Capital					
Long-term debt Cost Rate (%)	4.17%			3.72%	
Short-term debt Cost Rate (%)	2.16%			2.16%	
Common Equity Cost Rate (%)	9.30%			9.30%	
Preferred Shares Cost Rate (%)					

Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (2) Net of addbacks and deductions to arrive at taxable income.
- (3) Average of Gross Fixed Assets at beginning and end of the Test Year
- (4) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (5) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (6) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (7) 4.0% unless an Applicant has proposed or been approved for another amount.
- (8) Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
- (9) Revenue at current rates minus Transformer Ownership Allowance
- (10) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$187,850,725
- (11) Gross Fixed Assets (average) and Accumulated Depreciation (average) - Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of new
- (12) Correction - To include Sentinel Light Variable Charge
- (13) PILs - Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions Correction,
- (14) Removal of missed appointment charge
- (15) Changes per settlement agreement, including using April 2015 consensus long-term forecast



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars	Initial Application				Per Board Decision
1	Gross Fixed Assets (average) (3)	\$1,131,642,673	(\$50,656,231)	\$1,080,986,443	\$ -	\$1,080,986,443
2	Accumulated Depreciation (average) (3)	(\$226,411,300)	\$4,788,684	(\$221,622,617)	\$ -	(\$221,622,617)
3	Net Fixed Assets (average) (3)	\$905,231,373	(\$45,867,547)	\$859,363,826	\$ -	\$859,363,826
4	Allowance for Working Capital (1)	\$145,492,777	(\$69,240,830)	\$76,251,947	\$ -	\$76,251,947
5	Total Rate Base	\$1,050,724,150	#####	\$935,615,773	\$ -	\$935,615,773

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$95,863,434	(\$7,904,389)	\$87,959,045	\$ -	\$87,959,045
7	Cost of Power	\$928,733,588	\$ -	\$928,733,588	\$ -	\$928,733,588
8	Working Capital Base	\$1,024,597,022	(\$7,904,389)	\$1,016,692,633	\$ -	\$1,016,692,633
9	Working Capital Rate % (2)	14.20%	-6.70%	7.50%	0.00%	7.50%
10	Working Capital Allowance	\$145,492,777	(\$69,240,830)	\$76,251,947	\$ -	\$76,251,947

Notes

(2)

Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%.

(3)

Average of opening and closing balances for the year.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Utility Income

Line No.	Particulars	Initial Application		Per Board Decision	
Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$206,014,098	(\$19,269,769)	\$186,744,329	\$ -
2	Other Revenue (1)	\$11,801,959	(\$2,550)	\$11,799,409	\$ -
3	Total Operating Revenues	\$217,816,057	(\$19,272,319)	\$198,543,738	\$ -
Operating Expenses:					
4	OM+A Expenses	\$93,565,672	(\$7,904,389)	\$85,661,283	\$ -
5	Depreciation/Amortization	\$48,948,694	(\$791,118)	\$48,157,576	\$ -
6	Property taxes	\$2,297,762	\$ -	\$2,297,762	\$ -
7	Capital taxes	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$144,812,128	(\$8,695,507)	\$136,116,621	\$ -
10	Deemed Interest Expense	\$25,444,336	(\$5,160,935)	\$20,283,401	\$2,373,470
11	Total Expenses (lines 9 to 10)	\$170,256,464	(\$13,856,442)	\$156,400,022	\$2,373,470
12	Utility income before income taxes	\$47,559,593	(\$5,415,878)	\$42,143,716	(\$2,373,470)
13	Income taxes (grossed-up)	\$8,472,655	(\$1,133,846)	\$7,338,808	\$ -
14	Utility net income	\$39,086,939	(\$4,282,031)	\$34,804,907	(\$2,373,470)

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$6,039,578	(\$2,550)	\$6,037,028	\$6,037,028
	Late Payment Charges	\$720,000	\$ -	\$720,000	\$720,000
	Other Distribution Revenue	\$1,491,865	\$ -	\$1,491,865	\$1,491,865
	Other Income and Deductions	\$3,550,516	\$ -	\$3,550,516	\$3,550,516
	Total Revenue Offsets	\$11,801,959	(\$2,550)	\$11,799,409	\$ -



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Taxes/PILs

Line No.	Particulars	Application		Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$39,086,938	\$34,804,907	\$34,804,907
2	Adjustments required to arrive at taxable utility income	(\$14,483,338)	(\$13,976,513)	(\$14,483,338)
3	Taxable income	<u>\$24,603,601</u>	<u>\$20,828,394</u>	<u>\$20,321,569</u>
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	\$6,239,454	\$5,394,024	\$5,394,024
6	Total taxes	<u>\$6,239,454</u>	<u>\$5,394,024</u>	<u>\$5,394,024</u>
7	Gross-up of Income Taxes	\$2,233,201	\$1,944,784	\$1,944,784
8	Grossed-up Income Taxes	<u>\$8,472,655</u>	<u>\$7,338,808</u>	<u>\$7,338,808</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$8,472,655</u>	<u>\$7,338,808</u>	<u>\$7,338,808</u>
10	Other tax Credits	(\$245,500)	(\$125,500)	(\$125,500)
<u>Tax Rates</u>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.36%	11.50%	11.50%
13	Total tax rate (%)	<u>26.36%</u>	<u>26.50%</u>	<u>26.50%</u>

Notes



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
Initial Application					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$588,405,524	4.17%	\$24,536,510
2	Short-term Debt	4.00%	\$42,028,966	2.16%	\$907,826
3	Total Debt	60.00%	\$630,434,490	4.04%	\$25,444,336
	Equity				
4	Common Equity	40.00%	\$420,289,660	9.30%	\$39,086,938
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$420,289,660	9.30%	\$39,086,938
7	Total	100.00%	\$1,050,724,150	6.14%	\$64,531,274
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$523,944,833	3.72%	\$19,475,029
2	Short-term Debt	4.00%	\$37,424,631	2.16%	\$808,372
3	Total Debt	60.00%	\$561,369,464	3.61%	\$20,283,401
	Equity				
4	Common Equity	40.00%	\$374,246,309	9.30%	\$34,804,907
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$374,246,309	9.30%	\$34,804,907
7	Total	100.00%	\$935,615,773	5.89%	\$55,088,308
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$523,944,833	4.17%	\$21,848,500
9	Short-term Debt	4.00%	\$37,424,631	2.16%	\$808,372
10	Total Debt	60.00%	\$561,369,464	4.04%	\$22,656,872
	Equity				
11	Common Equity	40.00%	\$374,246,309	9.30%	\$34,804,907
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$374,246,309	9.30%	\$34,804,907
14	Total	100.00%	\$935,615,773	6.14%	\$57,461,778

Notes

(1)

Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Per Board Decision		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$47,145,922		\$27,873,985		\$30,247,456
2	Distribution Revenue	\$158,868,175	\$158,868,176	\$158,870,343	\$158,870,343	\$158,870,343	\$156,496,873
3	Other Operating Revenue	\$11,801,959	\$11,801,959	\$11,799,409	\$11,799,409	\$11,799,409	\$11,799,409
	Offsets - net						
4	Total Revenue	<u>\$170,670,135</u>	<u>\$217,816,057</u>	<u>\$170,669,752</u>	<u>\$198,543,738</u>	<u>\$170,669,752</u>	<u>\$198,543,738</u>
5	Operating Expenses	\$144,812,128	\$144,812,128	\$136,116,621	\$136,116,621	\$136,116,621	\$136,116,621
6	Deemed Interest Expense	\$25,444,336	\$25,444,336	\$20,283,401	\$20,283,401	\$22,656,872	\$22,656,872
8	Total Cost and Expenses	<u>\$170,256,464</u>	<u>\$170,256,464</u>	<u>\$156,400,022</u>	<u>\$156,400,022</u>	<u>\$158,773,493</u>	<u>\$158,773,493</u>
9	Utility Income Before Income Taxes	\$413,671	\$47,559,593	\$14,269,730	\$42,143,716	\$11,896,260	\$39,770,245
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$14,483,338)	(\$14,483,338)	(\$13,976,513)	(\$13,976,513)	(\$13,976,513)	(\$13,976,513)
11	Taxable Income	<u>(\$14,069,667)</u>	\$33,076,256	\$293,217	\$28,167,203	<u>(\$2,080,253)</u>	\$25,793,732
12	Income Tax Rate	26.36%	26.36%	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	<u>(\$3,708,447)</u>	\$8,718,155	\$77,702	\$7,464,309	<u>(\$551,267)</u>	\$6,835,339
14	Income Tax Credits	<u>(\$245,500)</u>	<u>(\$245,500)</u>	<u>(\$125,500)</u>	<u>(\$125,500)</u>	<u>(\$125,500)</u>	<u>(\$125,500)</u>
15	Utility Net Income	<u>\$4,367,618</u>	<u>\$39,086,939</u>	<u>\$14,317,527</u>	<u>\$34,804,907</u>	<u>\$12,573,027</u>	<u>\$32,431,437</u>
16	Utility Rate Base	\$1,050,724,150	\$1,050,724,150	\$935,615,773	\$935,615,773	\$935,615,773	\$935,615,773
17	Deemed Equity Portion of Rate Base	\$420,289,660	\$420,289,660	\$374,246,309	\$374,246,309	\$374,246,309	\$374,246,309
18	Income/(Equity Portion of Rate Base)	1.04%	9.30%	3.83%	9.30%	3.36%	8.67%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.30%	9.30%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-8.26%	0.00%	-5.47%	0.00%	-5.94%	-0.63%
21	Indicated Rate of Return	2.84%	6.14%	3.70%	5.89%	3.77%	5.89%
22	Requested Rate of Return on Rate Base	6.14%	6.14%	5.89%	5.89%	6.14%	6.14%
23	Deficiency/Sufficiency in Rate of Return	-3.30%	0.00%	-2.19%	0.00%	-2.38%	-0.25%
24	Target Return on Equity	\$39,086,938	\$39,086,938	\$34,804,907	\$34,804,907	\$34,804,907	\$34,804,907
25	Revenue Deficiency/(Sufficiency)	\$34,719,321	\$0	\$20,487,379	\$1	\$22,231,880	(\$2,373,469)
26	Gross Revenue Deficiency/(Sufficiency)	\$47,145,922 (1)		\$27,873,985 (1)		\$30,247,456 (1)	

Notes:

(1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Requirement

Line No.	Particulars	Application		Per Board Decision	
1	OM&A Expenses	\$93,565,672		\$85,661,283	
2	Amortization/Depreciation	\$48,948,694		\$48,157,576	
3	Property Taxes	\$2,297,762		\$2,297,762	
5	Income Taxes (Grossed up)	\$8,472,655		\$7,338,808	
6	Other Expenses	\$ -			
7	Return				
	Deemed Interest Expense	\$25,444,336		\$20,283,401	
	Return on Deemed Equity	\$39,086,938		\$34,804,907	
8	Service Revenue Requirement (before Revenues)	<u>\$217,816,057</u>		<u>\$198,543,737</u>	<u>\$200,917,207</u>
9	Revenue Offsets	<u>\$11,801,959</u>		<u>\$11,799,409</u>	<u>\$ -</u>
10	Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	<u>\$206,014,098</u>		<u>\$186,744,328</u>	<u>\$200,917,207</u>
11	Distribution revenue	\$206,014,098	(2)	\$186,744,329	(3) \$186,744,329
12	Other revenue	\$11,801,959		\$11,799,409	\$11,799,409
13	Total revenue	<u>\$217,816,057</u>		<u>\$198,543,738</u>	<u>\$198,543,738</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$0</u>	(1)	<u>\$1</u>	(1) (\$2,373,469)

Notes

- (1) Line 11 - Line 8
 (2) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$207,120,495
 (3) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$187,850,725



Revenue Requirement Workform (RRWF) for 2015 Filers

Tracking Form

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.) Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

⁽¹⁾ Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

⁽²⁾ Short description of change, issue, etc.

60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations@ontarioenergyboard.ca.

Summary of Proposed Changes

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	\$ 64,531,274	6.14%	\$1,050,724,150	\$1,024,597,022	\$ 145,492,777	\$ 48,948,694	\$ 8,472,655	\$ 93,565,672	\$ 217,816,057	\$ 11,801,959	\$ 206,014,098	\$ 47,145,922
1	2020 Year	\$ 64,531,274	6.14%	\$1,050,724,150	\$1,024,597,022	\$ 145,492,777	\$ 48,948,694	\$ 8,472,655	\$ 93,565,672	\$ 217,816,057	\$ 11,801,959	\$ 206,014,098	\$ 47,145,922



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers



Version 5.00

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2015-0004 (Year 2020)
Name and Title	April Barrie; Manager, Rates and Revenue
Phone Number	613-738-5499, ext 106
Email Address	RegulatoryAffairs@HydroOttawa.com

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

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[2. Table of Contents](#)

[3. Data Input Sheet](#)

[4. Rate Base](#)

[5. Utility Income](#)

[6. Taxes PILs](#)

[7. Cost of Capital](#)

[8. Rev Def Suff](#)

[9. Rev Req](#)

[10. Tracking Sheet](#)

Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
- (5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel***



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Data Input ⁽¹⁾

	Initial Application	(2)		(6)		Per Board Decision
1 Rate Base						
Gross Fixed Assets (average)	\$1,221,017,793		(\$55,656,231)	#	\$ 1,165,361,562	###
Accumulated Depreciation (average)	(\$275,019,996)	(5)	\$5,639,884	#	(\$269,380,112)	###
Allowance for Working Capital:						
Controllable Expenses	\$98,974,203		(\$9,335,140)		\$ 89,639,063	
Cost of Power	\$945,198,501				\$ 945,198,501	
Working Capital Rate (%)	14.20%	(9)			7.50%	(9)
2 Utility Income						
Operating Revenues:						
Distribution Revenue at Current Rates	\$159,356,002	(10)	\$2,167		\$159,358,169	###
Distribution Revenue at Proposed Rates	\$212,531,699		(\$21,527,013)		\$191,004,686	###
Other Revenue:						
Specific Service Charges	\$6,064,123		(\$2,550)		\$6,061,573	###
Late Payment Charges	\$720,000		\$0		\$720,000	
Other Distribution Revenue	\$1,529,669		\$0		\$1,529,669	
Other Income and Deductions	\$3,584,041		\$0		\$3,584,041	
Total Revenue Offsets	\$11,897,833	(7)	(\$2,550)		\$11,895,283	
Operating Expenses:						
OM+A Expenses	\$96,601,878		(\$9,335,140)		\$ 87,266,738	
Depreciation/Amortization	\$50,294,804		(\$911,284)	#	\$ 49,383,520	
Property taxes	\$2,372,325				\$ 2,372,325	
Other expenses						
3 Taxes/PILs						
Taxable Income:						
	(\$18,604,719)	(3)			(\$18,049,075)	14
Adjustments required to arrive at taxable income						
Utility Income Taxes and Rates:						
Income taxes (not grossed up)	\$5,588,566				\$4,696,187	###
Income taxes (grossed up)	\$7,587,145				\$6,389,370	
Federal tax (%)	15.00%				15.00%	
Provincial tax (%)	11.34%				11.50%	
Income Tax Credits	(\$233,500)				(\$118,500)	
4 Capitalization/Cost of Capital						
Capital Structure:						
Long-term debt Capitalization Ratio (%)	56.0%				56.0%	
Short-term debt Capitalization Ratio (%)	4.0%	(8)			4.0%	(8)
Common Equity Capitalization Ratio (%)	40.0%				40.0%	
Preferred Shares Capitalization Ratio (%)	0.0%				0.0%	
	100.0%				100.0%	
Cost of Capital						
Long-term debt Cost Rate (%)	4.23%				3.75%	
Short-term debt Cost Rate (%)	2.16%				2.16%	
Common Equity Cost Rate (%)	9.30%				9.30%	
Preferred Shares Cost Rate (%)	0.00%				0.00%	

Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
 - Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
 - Net of addbacks and deductions to arrive at taxable income.
 - Average of Gross Fixed Assets at beginning and end of the Test Year
 - Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
 - Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
 - Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
 - 4.0% unless an Applicant has proposed or been approved for another amount.
 - Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
 - Revenue at current rates minus Transformer Ownership Allowance
 - Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$192,110,049
 - Gross Fixed Assets (average) and Accumulated Depreciation (average) - Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of new
 - Correction - To include Sentinel Light Variable Charge
 - PILs - Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions Correction,
 - Removal of missed appointment charge
 - Changes per settlement agreement, including using April 2015 consensus long-term forecast



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars		Initial Application				Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$1,221,017,793	(\$55,656,231)	\$1,165,361,562	\$ -	\$1,165,361,562
2	Accumulated Depreciation (average)	(3)	(\$275,019,996)	\$5,639,884	(\$269,380,112)	\$ -	(\$269,380,112)
3	Net Fixed Assets (average)	(3)	\$945,997,797	(\$50,016,346)	\$895,981,450	\$ -	\$895,981,450
4	Allowance for Working Capital	(1)	\$148,272,524	(\$70,659,707)	\$77,612,817	\$ -	\$77,612,817
5	Total Rate Base		\$1,094,270,321	#####	\$973,594,267	\$ -	\$973,594,267

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses		\$98,974,203	(\$9,335,140)	\$89,639,063	\$ -	\$89,639,063
7	Cost of Power		\$945,198,501	\$ -	\$945,198,501	\$ -	\$945,198,501
8	Working Capital Base		\$1,044,172,704	(\$9,335,140)	\$1,034,837,564	\$ -	\$1,034,837,564
9	Working Capital Rate %	(2)	14.20%	-6.70%	7.50%	0.00%	7.50%
10	Working Capital Allowance		\$148,272,524	(\$70,659,707)	\$77,612,817	\$ -	\$77,612,817

Notes

- (2) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%.
 (3) Average of opening and closing balances for the year.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Utility Income

Line No.	Particulars	Initial Application				Per Board Decision
Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$212,531,699	(\$21,527,013)	\$191,004,686	\$ -	\$191,004,686
2	Other Revenue	(1) \$11,897,833	(\$2,550)	\$11,895,283	\$ -	\$11,895,283
3	Total Operating Revenues	\$224,429,532	(\$21,529,563)	\$202,899,969	\$ -	\$202,899,969
Operating Expenses:						
4	OM+A Expenses	\$96,601,878	(\$9,335,140)	\$87,266,738	\$ -	\$87,266,738
5	Depreciation/Amortization	\$50,294,804	(\$911,284)	\$49,383,520	\$ -	\$49,383,520
6	Property taxes	\$2,372,325	\$ -	\$2,372,325	\$ -	\$2,372,325
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$149,269,006	(\$10,246,424)	\$139,022,583	\$ -	\$139,022,583
10	Deemed Interest Expense	\$26,866,525	(\$5,596,216)	\$21,270,309	\$2,633,378	\$23,903,686
11	Total Expenses (lines 9 to 10)	\$176,135,531	(\$15,842,640)	\$160,292,891	\$2,633,378	\$162,926,269
12	Utility income before income taxes	\$48,294,001	(\$5,686,923)	\$42,607,078	(\$2,633,378)	\$39,973,700
13	Income taxes (grossed-up)	\$7,587,145	(\$1,197,775)	\$6,389,370	\$ -	\$6,389,370
14	Utility net income	\$40,706,856	(\$4,489,148)	\$36,217,708	(\$2,633,378)	\$33,584,330

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$6,064,123	(\$2,550)	\$6,061,573	\$ -	\$6,061,573
	Late Payment Charges	\$720,000	\$ -	\$720,000	\$ -	\$720,000
	Other Distribution Revenue	\$1,529,669	\$ -	\$1,529,669	\$ -	\$1,529,669
	Other Income and Deductions	\$3,584,041	\$ -	\$3,584,041	\$ -	\$3,584,041
	Total Revenue Offsets	\$11,897,833	(\$2,550)	\$11,895,283	\$ -	\$11,895,283



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Taxes/PILs

Line No.	Particulars	Application		Per Board Decision	
<u>Determination of Taxable Income</u>					
1	Utility net income before taxes	\$40,706,856	\$36,217,707	\$36,217,707	
2	Adjustments required to arrive at taxable utility income	(\$18,604,719)	(\$18,049,075)	(\$18,604,719)	
3	Taxable income	<u>\$22,102,137</u>	<u>\$18,168,632</u>	<u>\$17,612,988</u>	
<u>Calculation of Utility income Taxes</u>					
4	Income taxes	\$5,588,566	\$4,696,187	\$4,696,187	
6	Total taxes	<u>\$5,588,566</u>	<u>\$4,696,187</u>	<u>\$4,696,187</u>	
7	Gross-up of Income Taxes	\$1,998,579	\$1,693,183	\$1,693,183	
8	Grossed-up Income Taxes	<u>\$7,587,145</u>	<u>\$6,389,370</u>	<u>\$6,389,370</u>	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$7,587,145</u>	<u>\$6,389,370</u>	<u>\$6,389,370</u>	
10	Other tax Credits	(\$233,500)	(\$118,500)	(\$118,500)	
<u>Tax Rates</u>					
11	Federal tax (%)	15.00%	15.00%	15.00%	
12	Provincial tax (%)	11.34%	11.50%	11.50%	
13	Total tax rate (%)	<u>26.34%</u>	<u>26.50%</u>	<u>26.50%</u>	

Notes



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
Initial Application					
	Debt				
1	Long-term Debt	56.00%	\$612,791,380	4.23%	\$25,921,075
2	Short-term Debt	4.00%	\$43,770,813	2.16%	\$945,450
3	Total Debt	60.00%	\$656,562,192	4.09%	\$26,866,525
	Equity				
4	Common Equity	40.00%	\$437,708,128	9.30%	\$40,706,856
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$437,708,128	9.30%	\$40,706,856
7	Total	100.00%	\$1,094,270,321	6.18%	\$67,573,381
Per Board Decision					
	Debt				
1	Long-term Debt	56.00%	\$545,212,790	3.75%	\$20,429,123
2	Short-term Debt	4.00%	\$38,943,771	2.16%	\$841,185
3	Total Debt	60.00%	\$584,156,560	3.64%	\$21,270,309
	Equity				
4	Common Equity	40.00%	\$389,437,707	9.30%	\$36,217,707
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$389,437,707	9.30%	\$36,217,707
7	Total	100.00%	\$973,594,267	5.90%	\$57,488,015
	Debt				
8	Long-term Debt	56.00%	\$545,212,790	4.23%	\$23,062,501
9	Short-term Debt	4.00%	\$38,943,771	2.16%	\$841,185
10	Total Debt	60.00%	\$584,156,560	4.09%	\$23,903,686
	Equity				
11	Common Equity	40.00%	\$389,437,707	9.30%	\$36,217,707
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$389,437,707	9.30%	\$36,217,707
14	Total	100.00%	\$973,594,267	6.18%	\$60,121,393

Notes

(1) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Per Board Decision		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$53,175,698		\$31,646,517		\$34,279,895
2	Distribution Revenue	\$159,356,002	\$159,356,002	\$159,358,169	\$159,358,170	\$159,358,169	\$156,724,792
3	Other Operating Revenue Offsets - net	\$11,897,833	\$11,897,833	\$11,895,283	\$11,895,283	\$11,895,283	\$11,895,283
4	Total Revenue	<u>\$171,253,835</u>	<u>\$224,429,532</u>	<u>\$171,253,452</u>	<u>\$202,899,969</u>	<u>\$171,253,452</u>	<u>\$202,899,969</u>
5	Operating Expenses	\$149,269,006	\$149,269,006	\$139,022,583	\$139,022,583	\$139,022,583	\$139,022,583
6	Deemed Interest Expense	\$26,866,525	\$26,866,525	\$21,270,309	\$21,270,309	\$23,903,686	\$23,903,686
8	Total Cost and Expenses	<u>\$176,135,531</u>	<u>\$176,135,531</u>	<u>\$160,292,891</u>	<u>\$160,292,891</u>	<u>\$162,926,269</u>	<u>\$162,926,269</u>
9	Utility Income Before Income Taxes	<u>(\$4,881,697)</u>	\$48,294,001	\$10,960,561	\$42,607,078	\$8,327,183	\$39,973,700
10	Tax Adjustments to Accounting Income per 2013 PILs model	<u>(\$18,604,719)</u>	<u>(\$18,604,719)</u>	<u>(\$18,049,075)</u>	<u>(\$18,049,075)</u>	<u>(\$18,049,075)</u>	<u>(\$18,049,075)</u>
11	Taxable Income	<u>(\$23,486,415)</u>	\$29,689,282	<u>(\$7,088,514)</u>	\$24,558,003	<u>(\$9,721,892)</u>	\$21,924,625
12	Income Tax Rate	26.34%	26.34%	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	<u>(\$6,186,708)</u>	\$7,820,645	<u>(\$1,878,456)</u>	\$6,507,871	<u>(\$2,576,301)</u>	\$5,810,026
14	Income Tax Credits	<u>(\$233,500)</u>	<u>(\$233,500)</u>	<u>(\$118,500)</u>	<u>(\$118,500)</u>	<u>(\$118,500)</u>	<u>(\$118,500)</u>
15	Utility Net Income	<u>\$1,538,511</u>	<u>\$40,706,856</u>	<u>\$12,957,517</u>	<u>\$36,217,708</u>	<u>\$11,021,984</u>	<u>\$33,584,330</u>
16	Utility Rate Base	\$1,094,270,321	\$1,094,270,321	\$973,594,267	\$973,594,267	\$973,594,267	\$973,594,267
17	Deemed Equity Portion of Rate Base	\$437,708,128	\$437,708,128	\$389,437,707	\$389,437,707	\$389,437,707	\$389,437,707
18	Income/(Equity Portion of Rate Base)	0.35%	9.30%	3.33%	9.30%	2.83%	8.62%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.30%	9.30%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-8.95%	0.00%	-5.97%	0.00%	-6.47%	-0.68%
21	Indicated Rate of Return	2.60%	6.18%	3.52%	5.90%	3.59%	5.90%
22	Requested Rate of Return on Rate Base	6.18%	6.18%	5.90%	5.90%	6.18%	6.18%
23	Deficiency/Sufficiency in Rate of Return	-3.58%	0.00%	-2.39%	0.00%	-2.59%	-0.27%
24	Target Return on Equity	\$40,706,856	\$40,706,856	\$36,217,707	\$36,217,707	\$36,217,707	\$36,217,707
25	Revenue Deficiency/(Sufficiency)	\$39,168,345	\$0	\$23,260,190	\$1	\$25,195,723	<u>(\$2,633,377)</u>
26	Gross Revenue Deficiency/(Sufficiency)	\$53,175,698 (1)		\$31,646,517 (1)		\$34,279,895 (1)	

Notes:

(1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Requirement

Line No.	Particulars	Application		Per Board Decision	
1	OM&A Expenses	\$96,601,878		\$87,266,738	\$87,266,738
2	Amortization/Depreciation	\$50,294,804		\$49,383,520	\$49,383,520
3	Property Taxes	\$2,372,325		\$2,372,325	\$2,372,325
5	Income Taxes (Grossed up)	\$7,587,145		\$6,389,370	\$6,389,370
6	Other Expenses	\$ -			
7	Return				
	Deemed Interest Expense	\$26,866,525		\$21,270,309	\$23,903,686
	Return on Deemed Equity	\$40,706,856		\$36,217,707	\$36,217,707
8	Service Revenue Requirement (before Revenues)	<u>\$224,429,532</u>		<u>\$202,899,968</u>	<u>\$205,533,346</u>
9	Revenue Offsets	\$11,897,833		\$11,895,283	\$ -
10	Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)	<u>\$212,531,699</u>		<u>\$191,004,685</u>	<u>\$205,533,346</u>
11	Distribution revenue	\$212,531,699	(2)	\$191,004,686	\$191,004,686
12	Other revenue	\$11,897,833		\$11,895,283	\$11,895,283
13	Total revenue	<u>\$224,429,532</u>		<u>\$202,899,969</u>	<u>\$202,899,969</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$0</u>	(1)	<u>\$1</u>	(1) <u>(\$2,633,377)</u>

Notes

- (1) Line 11 - Line 8
 (2) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$213,637,062
 (3) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$192,110,049

Revenue Requirement Workform (RRWF) for 2015 Filers

Tracking Form

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

⁽¹⁾ Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

⁽²⁾ Short description of change, issue, etc.

60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations@ontarioenergyboard.ca.

Summary of Proposed Changes

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	\$ 67,573,381	6.18%	\$1,094,270,321	\$1,044,172,704	\$ 148,272,524	\$ 50,294,804	\$ 7,587,145	\$ 96,601,878	\$ 224,429,532	\$ 11,897,833	\$ 212,531,699	\$ 53,175,698
1	2020 Year	\$ 67,573,381	6.18%	\$1,094,270,321	\$1,044,172,704	\$ 148,272,524	\$ 50,294,804	\$ 7,587,145	\$ 96,601,878	\$ 224,429,532	\$ 11,897,833	\$ 224,429,532	\$ 53,175,698



Income Tax/PILs Workform for 2016 Filers

Version 1.0

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2015-0004
Name and Title	Geoff Simpson, Chief Financial Officer
Phone Number	613-738-5499
Email Address	geoffsimpson@hydroottawa.com
Date	Settlement - Test Year - 2016
Last COS Re-based Year	2012

Note: Drop-down lists are shaded blue; Input cells are shaded green.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your rate application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.

Instructions

Purpose

The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab **T0** and is based on the inputs on the other tabs.

Tab **S Summary** is a summary of the amounts to be transferred to the Revenue Requirement Workform. The Revenue Requirement Workform is on tab **3** of the Revenue Requirement Workform.

Methodology

To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs **H1** to **H13**.
- 2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year).

Inputs should include:

- non-deductible expenses (Schedule 1 - **B1** and **T1**)
- capital additions (Schedule 8 - **B8** and **T8**)
- cumulative eligible expenditures (Schedule 10 - **B10** and **T10**)
- non-deductible reserves (Schedule 13 - **B13** and **T13**)

3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab **T0** is reasonable.

Other Notes

Tabs **H1** to **H13** relate to the Historical Year.

Tabs **B1** to **B13** relate to the Bridge Year.

Tabs **T1** to **T13** relate to the Test Year.

s The amounts on tabs **H1** to **H13** should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab **A**.

e On tab "**A. Data Input Sheet**", input the "Rate Base" amount and "Return on Rate Base" amounts.

For the 2016 Application, the "Test Year" is 2016, the "Historical Year" is 2014, and the "Bridge Year" is 2015.



Income Tax/PILs Workform for 2016 Filers

- [1. Info](#)
- [S. Summary](#)
- [A. Data Input Sheet](#)
- [B. Tax Rates & Exemptions](#)

Historical Year

- [H0 - PILs, Tax Provision Historical Year](#)
- [H1 - Adj. Taxable Income Historical Year](#)
- [H4 - Schedule 4 Loss Carry Forward Historical Year](#)
- [H8 - Schedule 8 Historical!A1](#)
- [H10 - Schedule 10 CEC Historical Year](#)
- [H13 - Schedule 13 Tax Reserves Historical](#)

Bridge Year

- [B0 - PILs, Tax Provision Bridge Year](#)
- [B1 - Adj. Taxable Income Bridge Year](#)
- [B4 - Schedule 4 Loss Carry Forward Bridge Year](#)
- [B8 - Schedule 8 CCA Bridge Year](#)
- [B10 - Schedule 10 CEC Bridge Year](#)
- [B13 - Schedule 13 Tax Reserves Bridge Year](#)

Test Year

- [T0 PILs, Tax Provision Test Year](#)
- [T1 Taxable Income Test Year](#)
- [T4 Schedule 4 Loss Carry Forward Test Year](#)
- [T8 Schedule 8 CCA Test Year](#)
- [T10 Schedule 10 CEC Test Year](#)
- [T13 Schedule 13 Reserve Test Year](#)

Income Tax/PILs Workform for 2016 Filers

No inputs required on this worksheet.

Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

Item	Working Paper Reference	
Adjustments required to arrive at taxable income	as below	-19,578,061
Test Year - Payments in Lieu of Taxes (PILs)	T0	2,819,627
Test Year - Grossed-up PILs	T0	3,836,227
Federal Tax Rate	T0	15.0%
Ontario Tax Rate	T0	11.5%
<u>Calculation of Adjustments required to arrive at Taxable Income</u>		
Regulatory Income (before income taxes)	T1	30,850,239
Taxable Income	T1	11,272,178
Difference	calculated	-19,578,061 as above



Income Tax/PILs Workform for 2016 Filers

Rate Base

S **\$ 829,307,493**

Return on Ratebase

Deemed ShortTerm Debt %	4.00%	T	\$ 33,172,300	$W = S * T$
Deemed Long Term Debt %	56.00%	U	\$ 464,412,196	$X = S * U$
Deemed Equity %	40.00%	V	\$ 331,722,997	$Y = S * V$
Short Term Interest Rate	2.16%	Z	\$ 716,522	$AC = W * Z$
Long Term Interest	3.53%	AA	\$ 16,384,462	$AD = X * AA$
Return on Equity (Regulatory Income)	9.30%	AB	\$ 30,850,239	$AE = Y * AB$ T1
Return on Rate Base			\$ 47,951,223	$AF = AC + AD + AE$

Questions that must be answered

	Historical	Bridge	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends? <i>If Yes, please describe what was the tax treatment in the manager's summary.</i>	Yes	Yes	Yes
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No



Income Tax/PIs Workform for 2016 Filers

Tax Rates

**Federal & Provincial
As of June 15, 2015**

Federal income tax

General corporate rate
Federal tax abatement
Adjusted federal rate

Rate reduction

Federal Income Tax

Ontario income tax

Combined federal and Ontario

Federal & Ontario Small Business

Federal small business threshold
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%
Federal small business threshold	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%

Notes

1. The Ontario Energy Board's proxy for taxable capital is rate base.
2. If taxable capital exceeds \$15 million the maximum tax rates apply.
3. If taxable capital is below \$10 million the minimum tax rates apply.
4. Where taxable capital is between \$10 million and \$15 million, the tax rate will be calculated.



Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Historical Year

Note: Input the actual information from the tax returns for the historical year.

Regulatory Taxable Income
Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%)
Federal tax rate (Maximum 15%)
Combined tax rate (Maximum 26.5%)

11.50% B
15.00% C

H1

Wires Only

\$ 1,027,371 A

26.50% M = K + L

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

\$ 272,253 E = A * D

F

G

\$ - H = F + G

Corporate PILs/Income Tax Provision for Historical Year

\$ 272,253 I = H + E



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	28,783,000		28,783,000
Additions:				
Interest and penalties on taxes	103	6,439		6,439
Amortization of tangible assets	104	30,249,000		30,249,000
Amortization of intangible assets	106	5,791,000		5,791,000
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,509,282		1,509,282
Charitable donations	112	212,515		212,515
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	70,010		70,010
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	1,110,910		1,110,910
Reserves from financial statements- balance at end of year	126	5,371,304		5,371,304
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292	597,824		597,824
Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense		10,438		10,438
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received		11,878		11,878
Current Year Investment Tax Credits received		226,323		226,323

Impairment charge		1,250,168		1,250,168
				0
				0
				0
				0
				0
				0
				0
Total Additions		46,417,091	0	46,417,091
Deductions:				
Gain on disposal of assets per financial statements	401			0
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	64,818,889		64,818,889
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	91,757		91,757
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413	3,227,504		3,227,504
Reserves from financial statements - balance at beginning of year	414	3,063,750		3,063,750
Contributions to deferred income plans	416	570,527		570,527
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
<i>Other deductions: (Please explain in detail the nature of the item)</i>				
Interest capitalized for accounting deducted for tax	390	1,857,000		1,857,000
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393			0
	394			0
ARO Payments - Deductible for Tax when Paid		103,721		103,721
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
Tax credits accrued for in current year & deducted in financials in current year		227,057		227,057
				0
				0
				0
				0
				0
				0
Total Deductions		73,960,205	0	73,960,205
Net Income for Tax Purposes		1,239,886	0	1,239,886
Charitable donations from Schedule 2	311	212,515		212,515
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
				0
TAXABLE INCOME		1,027,371	0	1,027,371



Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual Historical	0		0

B4

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual Historical			0

B4



Income Tax/PILs Workform for 2016 Filer

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				824,938
<u>Additions</u>				
Cost of Eligible Capital Property Acquired during Test Year	647,837			
Other Adjustments	0			
Subtotal	647,837		x 3/4 =	485,878
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0		x 1/2 =	0
				<u>485,878</u>
				485,878
Amount transferred on amalgamation or wind-up of subsidiary	0			0
				<u>0</u>
Subtotal				1,310,816
<u>Deductions</u>				
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0		x 3/4 =	0
				<u>0</u>
Cumulative Eligible Capital Balance				1,310,816
Current Year Deduction		1,310,816	x 7% =	91,757
Cumulative Eligible Capital - Closing Balance				1,219,059



Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)	3,227,504		3,227,504
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
Total	3,227,504	0	3,227,504
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts	3,828,062		3,828,062
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
- Short & Long-term Disability			0
- Accumulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities	1,543,242		1,543,242
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
			0
			0
			0
Total	5,371,304	0	5,371,304

[B13](#)



Income Tax/PILs Workform for 2016 Filers

PILS Tax Provision - Bridge Year

Regulatory Taxable Income

Combined Tax Rate and PILs

Effective Ontario Tax Rate
Federal tax rate (Maximum 15%)
Combined tax rate

11.50%
15.00%

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Bridge Year

Wires Only

Reference

B1 -\$ 6,256,777 **A**

B

C

26.50% **D = B + C**

calculated -\$ 1,658,046 **E = A * D**

F

\$ - **G**

\$ - **H = F + G**

\$ - **I = H + E**

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	A		27,637,000
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		38,416,273
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	3,227,504
Reserves from financial statements- balance at end of year	126	B13	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390		1,427,000
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	82,710,911
Net Income for Tax Purposes		calculated	-6,183,277
Charitable donations from Schedule 2	311		-73,500
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	B4	0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	-6,256,777



Income Tax/PILs Workform for 2016 Filers

Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)	B1	0
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year	B1	0
Balance available for use post Bridge Year	calculated	0

T4

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	calculated	0

T4



Income Tax/PIs Workform for 2016 Filers

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital		Reference	1,219,059
		H10	
Additions			
Cost of Eligible Capital Property Acquired during Test Year	17,400,735		
Other Adjustments	0		
Subtotal	17,400,735	x 3/4 =	13,050,551
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0
			13,050,551
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			14,269,610
Deductions			
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0		
Other Adjustments	0		
Subtotal	0	x 3/4 =	0
Cumulative Eligible Capital Balance			14,269,610
Current Year Deduction		14,269,610	x 7% = 998,873
Cumulative Eligible Capital - Closing Balance			13,270,737

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year	Change During the Year	Disallowed Expenses	
					Additions	Disposals				
Capital Gains Reserves ss.40(1)	H13	0		0			0	T13	0	
Tax Reserves Not Deducted for accounting purposes										
Reserve for doubtful accounts ss. 20(1)(l)	H13	3,227,504		3,227,504			3,227,504	T13	0	
Reserve for goods and services not delivered ss. 20(1)(m)	H13	0		0			0	T13	0	
Reserve for unpaid amounts ss. 20(1)(n)	H13	0		0			0	T13	0	
Debt & Share Issue Expenses ss. 20(1)(e)	H13	0		0			0	T13	0	
Other tax reserves	H13	0		0			0	T13	0	
		0		0			0		0	
		0		0			0		0	
Total		3,227,504	0	3,227,504	B1	0	3,227,504	B1	0	0
Financial Statement Reserves (not deductible for Tax Purposes)										
General Reserve for Inventory Obsolescence (non-specific)	H13	0		0			0	T13	0	
General reserve for bad debts	H13	3,828,062		3,828,062			3,828,062	T13	0	
Accrued Employee Future Benefits:	H13	0		0			0	T13	0	
- Medical and Life Insurance	H13	0		0			0	T13	0	
-Short & Long-term Disability	H13	0		0			0	T13	0	
-Accumulated Sick Leave	H13	0		0			0	T13	0	
- Termination Cost	H13	0		0			0	T13	0	
- Other Post-Employment Benefits	H13	0		0			0	T13	0	
Provision for Environmental Costs	H13	0		0			0	T13	0	
Restructuring Costs	H13	0		0			0	T13	0	
Accrued Contingent Litigation Costs	H13	0		0			0	T13	0	
Accrued Self-Insurance Costs	H13	0		0			0	T13	0	
Other Contingent Liabilities	H13	1,543,242		1,543,242			1,543,242	T13	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	H13	0		0			0	T13	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	H13	0		0			0	T13	0	
Other	H13	0		0			0	T13	0	
		0		0			0		0	
		0		0			0		0	
Total		5,371,304	0	5,371,304	B1	0	5,371,304	B1	0	0



Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Test Year

				Wires Only	
Regulatory Taxable Income				T1	\$ 11,272,178 A
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%)	11.50%	B		
	Federal tax rate (Maximum 15%)	15.00%	C		
	Combined tax rate (Maximum 26.5%)				26.50% D = B + C
Total Income Taxes					\$ 2,987,127 E = A * D
Investment Tax Credits					F
Miscellaneous Tax Credits					\$ 167,500 G
Total Tax Credits					\$ 167,500 H = F + G
Corporate PILs/Income Tax Provision for Test Year					\$ 2,819,627 I = H + E S. Su
Corporate PILs/Income Tax Provision Gross Up ¹		73.50%	J		\$ 1,016,600 K = J * I
Income Tax (grossed-up)					\$ 3,836,227 L = K + I S. Su

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.



Income Tax/PILs Workform for 2016 Filers

Taxable Income - Test Year

	Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes	<u>A.</u>	30,850,239

	T2 S1 line #		
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104		40,378,861
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves beginning of year	125	<u>T13</u>	3,227,504
Reserves from financial statements- balance at end of year	126	<u>T13</u>	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		

Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
	395		
	396		
	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	70,416,283
NET INCOME FOR TAX PURPOSES		calculated	11,272,178
Charitable donations	311		
Taxable dividends received under section 112 or 113	320		
Non-capital losses of preceding taxation years from Schedule 7-1	331	I4	0
Net-capital losses of preceding taxation years (Please show calculation)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
REGULATORY TAXABLE INCOME		calculated	11,272,178

I0



Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

	Working Paper Reference	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	B4	0		0
				0
Other Adjustments Add (+) Deduct (-)	T1	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	T1	0		0
Balance available for use post Test Year	calculated	0	0	0

		Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	B4	0		0
				0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0



Income Tax/PILs Workform for 2016 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital

B10 13,270,737

Additions

Cost of Eligible Capital Property Acquired during Test Year	376,655			
Other Adjustments	0			
Subtotal	376,655	x 3/4 =	282,491	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
			282,491	282,491
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal				13,553,228

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0			
Other Adjustments	0			
Subtotal	0	x 3/4 =		0

Cumulative Eligible Capital Balance **13,553,228**

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income") **13,553,228 x 7% = 948,726**

Cumulative Eligible Capital - Closing Balance **12,604,502**

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	B13	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(l)	B13	3,227,504		3,227,504	0	0	3,227,504	0	
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	B13	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0			0	0	
Other tax reserves	B13	0		0			0	0	
		0		0			0	0	
Total		3,227,504	0	3,227,504	T1	0	3,227,504	T1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	B13	0		0			0	0	
General reserve for bad debts	B13	3,828,062		3,828,062			3,828,062	0	
Accrued Employee Future Benefits:	B13	0		0			0	0	
- Medical and Life Insurance	B13	0		0			0	0	
- Short & Long-term Disability	B13	0		0			0	0	
- Accumulated Sick Leave	B13	0		0			0	0	
- Termination Cost	B13	0		0			0	0	
- Other Post-Employment Benefits	B13	0		0			0	0	
Provision for Environmental Costs	B13	0		0			0	0	
Restructuring Costs	B13	0		0			0	0	
Accrued Contingent Litigation Costs	B13	0		0			0	0	
Accrued Self-Insurance Costs	B13	0		0			0	0	
Other Contingent Liabilities	B13	1,543,242		1,543,242			1,543,242	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	B13	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	B13	0		0			0	0	
Other	B13	0		0			0	0	
		0		0			0	0	
		0		0			0	0	
Total		5,371,304	0	5,371,304	T1	0	5,371,304	T1	0



Income Tax/PILs Workform for 2016 Filers

Version 1.0

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2015-0004
Name and Title	Geoff Simpson, Chief Financial Officer
Phone Number	613-738-5499
Email Address	geoffsimpson@hydroottawa.com
Date	Settlement - Test Year - 2017
Last COS Re-based Year	2012

Note: Drop-down lists are shaded blue; Input cells are shaded green.

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.

Instructions

Purpose

The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab **T0** and is based on the inputs on the other tabs.

Tab **S Summary** is a summary of the amounts to be transferred to the Revenue Requirement Workform. The Revenue Requirement Workform is on tab **3** of the Revenue Requirement Workform.

Methodology

To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs **H1** to **H13**.
- 2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year).

Inputs should include:

- non-deductible expenses (Schedule 1 - **B1** and **T1**)
- capital additions (Schedule 8 - **B8** and **T8**)
- cumulative eligible expenditures (Schedule 10 - **B10** and **T10**)
- non-deductible reserves (Schedule 13 - **B13** and **T13**)

3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab **T0** is reasonable.

Other Notes

Tabs **H1** to **H13** relate to the Historical Year.

Tabs **B1** to **B13** relate to the Bridge Year.

Tabs **T1** to **T13** relate to the Test Year.

s The amounts on tabs **H1** to **H13** should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab **A**.

e On tab "**A. Data Input Sheet**", input the "Rate Base" amount and "Return on Rate Base" amounts.

For the 2016 Application, the "Test Year" is 2016, the "Historical Year" is 2014, and the "Bridge Year" is 2015.



Income Tax/PILs Workform for 2016 Filers

- [1. Info](#)
- [S. Summary](#)
- [A. Data Input Sheet](#)
- [B. Tax Rates & Exemptions](#)

Historical Year

- [H0 - PILs, Tax Provision Historical Year](#)
- [H1 - Adj. Taxable Income Historical Year](#)
- [H4 - Schedule 4 Loss Carry Forward Historical Year](#)
- [H8 - Schedule 8 Historical!A1](#)
- [H10 - Schedule 10 CEC Historical Year](#)
- [H13 - Schedule 13 Tax Reserves Historical](#)

Bridge Year

- [B0 - PILs, Tax Provision Bridge Year](#)
- [B1 - Adj. Taxable Income Bridge Year](#)
- [B4 - Schedule 4 Loss Carry Forward Bridge Year](#)
- [B8 - Schedule 8 CCA Bridge Year](#)
- [B10 - Schedule 10 CEC Bridge Year](#)
- [B13 - Schedule 13 Tax Reserves Bridge Year](#)

Test Year

- [T0 PILs, Tax Provision Test Year](#)
- [T1 Taxable Income Test Year](#)
- [T4 Schedule 4 Loss Carry Forward Test Year](#)
- [T8 Schedule 8 CCA Test Year](#)
- [T10 Schedule 10 CEC Test Year](#)
- [T13 Schedule 13 Reserve Test Year](#)

Income Tax/PILs Workform for 2016 Filers

No inputs required on this worksheet.

Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

Item	Working Paper Reference	
Adjustments required to arrive at taxable income	as below	-21,165,928
Test Year - Payments in Lieu of Taxes (PILs)	T0	2,734,207
Test Year - Grossed-up PILs	T0	3,720,009
Federal Tax Rate	T0	15.0%
Ontario Tax Rate	T0	11.5%
<u>Calculation of Adjustments required to arrive at Taxable Income</u>		
Regulatory Income (before income taxes)	T1	32,210,105
Taxable Income	T1	11,044,176
Difference	calculated	-21,165,928 as above



Income Tax/PILs Workform for 2016 Filers

Rate Base

S **\$ 865,863,027**

Return on Ratebase

Deemed ShortTerm Debt %	4.00%	T	\$	34,634,521	$W = S * T$
Deemed Long Term Debt %	56.00%	U	\$	484,883,295	$X = S * U$
Deemed Equity %	40.00%	V	\$	346,345,211	$Y = S * V$
Short Term Interest Rate	2.16%	Z	\$	748,106	$AC = W * Z$
Long Term Interest	3.59%	AA	\$	17,383,066	$AD = X * AA$
Return on Equity (Regulatory Income)	9.30%	AB	\$	32,210,105	$AE = Y * AB$ T1
Return on Rate Base			\$	50,341,276	$AF = AC + AD + AE$

Questions that must be answered

	Historical	Bridge	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends? <i>If Yes, please describe what was the tax treatment in the manager's summary.</i>	Yes	Yes	Yes
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No



Income Tax/PIs Workform for 2016 Filers

Tax Rates

Federal & Provincial As of June 15, 2015

Federal income tax

General corporate rate
Federal tax abatement
Adjusted federal rate

Rate reduction

Federal Income Tax

Ontario income tax

Combined federal and Ontario

Federal & Ontario Small Business

Federal small business threshold
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%
Federal small business threshold	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%

Notes

1. The Ontario Energy Board's proxy for taxable capital is rate base.
2. If taxable capital exceeds \$15 million the maximum tax rates apply.
3. If taxable capital is below \$10 million the minimum tax rates apply.
4. Where taxable capital is between \$10 million and \$15 million, the tax rate will be calculated.



Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Historical Year

Note: Input the actual information from the tax returns for the historical year.

Regulatory Taxable Income
Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%)
Federal tax rate (Maximum 15%)
Combined tax rate (Maximum 26.5%)

11.50% **B**
15.00% **C**

[H1](#)

Wires Only

-\$ 6,256,777 **A**

26.50% **M = K + L**

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

-\$ 1,658,046 **E = A * D**

F

G

\$ - **H = F + G**

Corporate PILs/Income Tax Provision for Historical Year

\$ - **I = H + E**



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	27,637,000		27,637,000
Additions:				
Interest and penalties on taxes	103	5,000		5,000
Amortization of tangible assets	104	38,416,273		38,416,273
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,013,053		1,013,053
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	75,000		75,000
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	3,227,504		3,227,504
Reserves from financial statements- balance at end of year	126	5,371,304		5,371,304
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292	600,000		600,000
Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
Current Year Investment Tax Credits received		182,500		182,500



Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual Historical	0		0

B4

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual Historical			0

B4



Income Tax/PILs Workform for 2016 Filer

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital 1,219,059

Additions

Cost of Eligible Capital Property Acquired during Test Year	17,400,735		
Other Adjustments	0		
Subtotal	17,400,735	$\times 3/4 =$	#####
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	$\times 1/2 =$	0
			#####
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			14,269,610

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0		
Other Adjustments	0		
Subtotal	0	$\times 3/4 =$	0

Cumulative Eligible Capital Balance 14,269,610

Current Year Deduction 14,269,610 $\times 7% =$ 998,873

Cumulative Eligible Capital - Closing Balance 13,270,737



Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)	3,227,504		3,227,504
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
Total	3,227,504	0	3,227,504
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts	3,828,062		3,828,062
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
- Short & Long-term Disability			0
- Accumulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities	1,543,242		1,543,242
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
			0
			0
			0
Total	5,371,304	0	5,371,304

[B13](#)



Income Tax/PILs Workform for 2016 Filers

PILS Tax Provision - Bridge Year

Regulatory Taxable Income

Combined Tax Rate and PILs

Effective Ontario Tax Rate
Federal tax rate (Maximum 15%)
Combined tax rate

11.50%
15.00%

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Bridge Year

Wires Only

Reference

B1 \$ 11,272,178 **A**

B

C

26.50% **D = B + C**

calculated \$ 2,987,127 **E = A * D**

F

\$ 167,500 **G**

\$ 167,500 **H = F + G**

\$ 2,819,627 **I = H + E**

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	A		30,850,239
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		40,378,861
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	3,227,504
Reserves from financial statements- balance at end of year	126	B13	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	70,416,283
Net Income for Tax Purposes		calculated	11,272,178
Charitable donations from Schedule 2	311		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	B4	0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	11,272,178



Income Tax/PILs Workform for 2016 Filers

Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)	B1	0
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year	B1	0
Balance available for use post Bridge Year	calculated	0

[T4](#)

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	calculated	0

[T4](#)



Income Tax/PILs Workform for 2016 Filer

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital		Reference	13,270,737
		H10	
Additions			
Cost of Eligible Capital Property Acquired during Test Year	376,655		
Other Adjustments	0		
Subtotal	376,655	x 3/4 =	282,491
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0
			282,491
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			13,553,228
Deductions			
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year			
Other Adjustments	0		
Subtotal	0	x 3/4 =	0
Cumulative Eligible Capital Balance			13,553,228
Current Year Deduction		13,553,228	x 7% = 948,726
Cumulative Eligible Capital - Closing Balance			12,604,502

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	H13	0		0			0	T13	0
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(l)	H13	3,227,504		3,227,504			3,227,504	T13	0
Reserve for goods and services not delivered ss. 20(1)(m)	H13	0		0			0	T13	0
Reserve for unpaid amounts ss. 20(1)(n)	H13	0		0			0	T13	0
Debt & Share Issue Expenses ss. 20(1)(e)	H13	0		0			0	T13	0
Other tax reserves	H13	0		0			0	T13	0
		0		0			0		0
		0		0			0		0
Total		3,227,504	0	3,227,504	B1	0	3,227,504	B1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	H13	0		0			0	T13	0
General reserve for bad debts	H13	3,828,062		3,828,062			3,828,062	T13	0
Accrued Employee Future Benefits:	H13	0		0			0	T13	0
- Medical and Life Insurance	H13	0		0			0	T13	0
-Short & Long-term Disability	H13	0		0			0	T13	0
-Accumulated Sick Leave	H13	0		0			0	T13	0
- Termination Cost	H13	0		0			0	T13	0
- Other Post-Employment Benefits	H13	0		0			0	T13	0
Provision for Environmental Costs	H13	0		0			0	T13	0
Restructuring Costs	H13	0		0			0	T13	0
Accrued Contingent Litigation Costs	H13	0		0			0	T13	0
Accrued Self-Insurance Costs	H13	0		0			0	T13	0
Other Contingent Liabilities	H13	1,543,242		1,543,242			1,543,242	T13	0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	H13	0		0			0	T13	0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	H13	0		0			0	T13	0
Other	H13	0		0			0	T13	0
		0		0			0		0
		0		0			0		0
Total		5,371,304	0	5,371,304	B1	0	5,371,304	B1	0



Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Test Year

				Wires Only	
Regulatory Taxable Income				T1	\$ 11,044,176 A
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%)	11.50%	B		
	Federal tax rate (Maximum 15%)	15.00%	C		
	Combined tax rate (Maximum 26.5%)				26.50% D = B + C
Total Income Taxes					\$ 2,926,707 E = A * D
Investment Tax Credits					F
Miscellaneous Tax Credits					\$ 192,500 G
Total Tax Credits					\$ 192,500 H = F + G
Corporate PILs/Income Tax Provision for Test Year					\$ 2,734,207 I = H + E S. Su
Corporate PILs/Income Tax Provision Gross Up ¹		73.50%	J		\$ 985,802 K = J * I
Income Tax (grossed-up)					\$ 3,720,009 L = K + I S. Su

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.



Income Tax/PILs Workform for 2016 Filers

Taxable Income - Test Year

	Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes	<u>A.</u>	32,210,105

	T2 S1 line #		
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets <i>2-4 ADJUSTED ACCOUNTING DATA P489</i>	104		43,558,281
Amortization of intangible assets <i>2-4 ADJUSTED ACCOUNTING DATA P490</i>	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves beginning of year	125	<u>T13</u>	3,227,504
Reserves from financial statements- balance at end of year	126	<u>T13</u>	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		

Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
	395		
	396		
	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	75,208,570
NET INCOME FOR TAX PURPOSES		calculated	11,044,176
Charitable donations	311		
Taxable dividends received under section 112 or 113	320		
Non-capital losses of preceding taxation years from Schedule 7-1	331	I4	0
Net-capital losses of preceding taxation years (Please show calculation)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
REGULATORY TAXABLE INCOME		calculated	11,044,176

I0



Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

	Working Paper Reference	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	B4	0		0
Other Adjustments Add (+) Deduct (-)	T1	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	T1	0		0
Balance available for use post Test Year	calculated	0	0	0

		Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	B4	0		0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0



Income Tax/PILs Workform for 2016 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital

B10 12,604,502

Additions

Cost of Eligible Capital Property Acquired during Test Year

54,317

Other Adjustments

0

Subtotal 54,317

x 3/4 = 40,738

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 = 0

40,738 **40,738**

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

12,645,240

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

0

Other Adjustments

0

Subtotal 0

x 3/4 = 0

Cumulative Eligible Capital Balance

12,645,240

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")

12,645,240 x 7% = **885,167**

Cumulative Eligible Capital - Closing Balance

11,760,073

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	B13	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(l)	B13	3,227,504		3,227,504	0	0	3,227,504	0	
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	B13	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0			0	0	
Other tax reserves	B13	0		0			0	0	
		0		0			0	0	
Total		3,227,504	0	3,227,504	T1	0	3,227,504	T1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	B13	0		0			0	0	
General reserve for bad debts	B13	3,828,062		3,828,062			3,828,062	0	
Accrued Employee Future Benefits:	B13	0		0			0	0	
- Medical and Life Insurance	B13	0		0			0	0	
- Short & Long-term Disability	B13	0		0			0	0	
- Accumulated Sick Leave	B13	0		0			0	0	
- Termination Cost	B13	0		0			0	0	
- Other Post-Employment Benefits	B13	0		0			0	0	
Provision for Environmental Costs	B13	0		0			0	0	
Restructuring Costs	B13	0		0			0	0	
Accrued Contingent Litigation Costs	B13	0		0			0	0	
Accrued Self-Insurance Costs	B13	0		0			0	0	
Other Contingent Liabilities	B13	1,543,242		1,543,242			1,543,242	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	B13	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	B13	0		0			0	0	
Other	B13	0		0			0	0	
		0		0			0	0	
		0		0			0	0	
Total		5,371,304	0	5,371,304	T1	0	5,371,304	T1	0



Income Tax/PILs Workform for 2016 Filers

Version 1.0

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2015-0004
Name and Title	Geoff Simpson, Chief Financial Officer
Phone Number	613-738-5499
Email Address	geoffsimpson@hydroottawa.com
Date	Settlement - Test Year - 2018
Last COS Re-based Year	2012

Note: Drop-down lists are shaded blue; Input cells are shaded green.

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.

Instructions

Purpose

The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab **T0** and is based on the inputs on the other tabs.

Tab **S Summary** is a summary of the amounts to be transferred to the Revenue Requirement Workform. The Revenue Requirement Workform is on tab **3** of the Revenue Requirement Workform.

Methodology

To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs **H1** to **H13**.
- 2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year).

Inputs should include:

- non-deductible expenses (Schedule 1 - **B1** and **T1**)
- capital additions (Schedule 8 - **B8** and **T8**)
- cumulative eligible expenditures (Schedule 10 - **B10** and **T10**)
- non-deductible reserves (Schedule 13 - **B13** and **T13**)

3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab **T0** is reasonable.

Other Notes

Tabs **H1** to **H13** relate to the Historical Year.

Tabs **B1** to **B13** relate to the Bridge Year.

Tabs **T1** to **T13** relate to the Test Year.

s The amounts on tabs **H1** to **H13** should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab **A**.

e On tab "**A. Data Input Sheet**", input the "Rate Base" amount and "Return on Rate Base" amounts.

For the 2016 Application, the "Test Year" is 2016, the "Historical Year" is 2014, and the "Bridge Year" is 2015.



Income Tax/PILs Workform for 2016 Filers

- [1. Info](#)
- [S. Summary](#)
- [A. Data Input Sheet](#)
- [B. Tax Rates & Exemptions](#)

Historical Year

- [H0 - PILs, Tax Provision Historical Year](#)
- [H1 - Adj. Taxable Income Historical Year](#)
- [H4 - Schedule 4 Loss Carry Forward Historical Year](#)
- [H8 - Schedule 8 Historical!A1](#)
- [H10 - Schedule 10 CEC Historical Year](#)
- [H13 - Schedule 13 Tax Reserves Historical](#)

Bridge Year

- [B0 - PILs, Tax Provision Bridge Year](#)
- [B1 - Adj. Taxable Income Bridge Year](#)
- [B4 - Schedule 4 Loss Carry Forward Bridge Year](#)
- [B8 - Schedule 8 CCA Bridge Year](#)
- [B10 - Schedule 10 CEC Bridge Year](#)
- [B13 - Schedule 13 Tax Reserves Bridge Year](#)

Test Year

- [T0 PILs, Tax Provision Test Year](#)
- [T1 Taxable Income Test Year](#)
- [T4 Schedule 4 Loss Carry Forward Test Year](#)
- [T8 Schedule 8 CCA Test Year](#)
- [T10 Schedule 10 CEC Test Year](#)
- [T13 Schedule 13 Reserve Test Year](#)

Income Tax/PILs Workform for 2016 Filers

No inputs required on this worksheet.

Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

Item	Working Paper Reference	
Adjustments required to arrive at taxable income	as below	-19,474,050
Test Year - Payments in Lieu of Taxes (PILs)	<u>T0</u>	3,662,938
Test Year - Grossed-up PILs	<u>T0</u>	4,983,589
Federal Tax Rate	<u>T0</u>	15.0%
Ontario Tax Rate	<u>T0</u>	11.5%
<u>Calculation of Adjustments required to arrive at Taxable Income</u>		
Regulatory Income (before income taxes)	<u>T1</u>	33,796,457
Taxable Income	<u>T1</u>	14,322,407
Difference	calculated	-19,474,050 as above



Income Tax/PILs Workform for 2016 Filers

Rate Base

S **\$ 908,506,907**

Return on Ratebase

Deemed ShortTerm Debt %	4.00%	T	\$	36,340,276	$W = S * T$
Deemed Long Term Debt %	56.00%	U	\$	508,763,868	$X = S * U$
Deemed Equity %	40.00%	V	\$	363,402,763	$Y = S * V$
Short Term Interest Rate	2.16%	Z	\$	784,950	$AC = W * Z$
Long Term Interest	3.65%	AA	\$	18,564,794	$AD = X * AA$
Return on Equity (Regulatory Income)	9.30%	AB	\$	33,796,457	$AE = Y * AB$ T1
Return on Rate Base			\$	53,146,200	$AF = AC + AD + AE$

Questions that must be answered

	Historical	Bridge	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends? <i>If Yes, please describe what was the tax treatment in the manager's summary.</i>	Yes	Yes	Yes
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No



Income Tax/PIs Workform for 2016 Filers

Tax Rates

**Federal & Provincial
As of June 15, 2015**

Federal income tax

General corporate rate
Federal tax abatement
Adjusted federal rate

Rate reduction

Federal Income Tax

Ontario income tax

Combined federal and Ontario

Federal & Ontario Small Business

Federal small business threshold
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%
Federal small business threshold	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%

Notes

1. The Ontario Energy Board's proxy for taxable capital is rate base.
2. If taxable capital exceeds \$15 million the maximum tax rates apply.
3. If taxable capital is below \$10 million the minimum tax rates apply.
4. Where taxable capital is between \$10 million and \$15 million, the tax rate will be calculated.



Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Historical Year

Note: Input the actual information from the tax returns for the historical year.

Regulatory Taxable Income
Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%)
Federal tax rate (Maximum 15%)
Combined tax rate (Maximum 26.5%)

11.50%
15.00%

B
C

H1

Wires Only

\$ 11,272,178 **A**

26.50% **M = K + L**

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

\$ 2,987,127 **E = A * D**

F

\$ 167,500 **G**

\$ 167,500 **H = F + G**

Corporate PILs/Income Tax Provision for Historical Year

\$ 2,819,627 **I = H + E**



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	30,850,239		30,850,239
Additions:				
Interest and penalties on taxes	103	5,000		5,000
Amortization of tangible assets	104	40,378,861		40,378,861
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,013,053		1,013,053
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	75,000		75,000
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	3,227,504		3,227,504
Reserves from financial statements- balance at end of year	126	5,371,304		5,371,304
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292	600,000		600,000
Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
Current Year Investment Tax Credits received		167,500		167,500



Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual Historical	0		0

B4

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual Historical			0

B4



Income Tax/PILs Workform for 2016 Filer

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital

13,270,737

Additions

Cost of Eligible Capital Property Acquired during Test Year	376,655		
Other Adjustments	0		
Subtotal	376,655	x 3/4 =	282,491
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0
			282,491
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			13,553,228

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0		
Other Adjustments	0		
Subtotal	0	x 3/4 =	0

Cumulative Eligible Capital Balance **13,553,228**

Current Year Deduction **13,553,228** x 7% = **948,726**

Cumulative Eligible Capital - Closing Balance **12,604,502**



Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)	3,227,504		3,227,504
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
Total	3,227,504	0	3,227,504
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts	3,828,062		3,828,062
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
- Short & Long-term Disability			0
- Accumulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities	1,543,242		1,543,242
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
			0
			0
			0
Total	5,371,304	0	5,371,304

[B13](#)



Income Tax/PILs Workform for 2016 Filers

PILS Tax Provision - Bridge Year

Regulatory Taxable Income

Combined Tax Rate and PILs

Effective Ontario Tax Rate
Federal tax rate (Maximum 15%)
Combined tax rate

11.50%
15.00%

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Bridge Year

Wires Only

Reference

B1 \$ 11,044,176 **A**

B

C

26.50% **D = B + C**

calculated \$ 2,926,707 **E = A * D**

F

\$ 192,500 **G**

\$ 192,500 **H = F + G**

\$ 2,734,207 **I = H + E**

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	A		32,210,105
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		43,558,281
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	3,227,504
Reserves from financial statements- balance at end of year	126	B13	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	75,208,570
Net Income for Tax Purposes		calculated	11,044,176
Charitable donations from Schedule 2	311		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	B4	0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	11,044,176



Income Tax/PILs Workform for 2016 Filers

Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)	B1	0
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year	B1	0
Balance available for use post Bridge Year	calculated	0

[T4](#)

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	calculated	0

[T4](#)



Income Tax/PIEs Workform for 2016 Filer

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital		Reference	12,604,502
		H10	
Additions			
Cost of Eligible Capital Property Acquired during Test Year	54,317		
Other Adjustments	0		
Subtotal	54,317	$\times 3/4 =$	40,738
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	$\times 1/2 =$	0
			40,738
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			12,645,240
Deductions			
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year			
Other Adjustments	0		
Subtotal	0	$\times 3/4 =$	0
Cumulative Eligible Capital Balance			12,645,240
Current Year Deduction		12,645,240	$\times 7% =$ 885,167
Cumulative Eligible Capital - Closing Balance			11,760,073

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	H13	0		0			0	T13	0
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(l)	H13	3,227,504		3,227,504			3,227,504	T13	0
Reserve for goods and services not delivered ss. 20(1)(m)	H13	0		0			0	T13	0
Reserve for unpaid amounts ss. 20(1)(n)	H13	0		0			0	T13	0
Debt & Share Issue Expenses ss. 20(1)(e)	H13	0		0			0	T13	0
Other tax reserves	H13	0		0			0	T13	0
		0		0			0		0
		0		0			0		0
Total		3,227,504	0	3,227,504	B1	0	3,227,504	B1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	H13	0		0			0	T13	0
General reserve for bad debts	H13	3,828,062		3,828,062			3,828,062	T13	0
Accrued Employee Future Benefits:	H13	0		0			0	T13	0
- Medical and Life Insurance	H13	0		0			0	T13	0
-Short & Long-term Disability	H13	0		0			0	T13	0
-Accumulated Sick Leave	H13	0		0			0	T13	0
- Termination Cost	H13	0		0			0	T13	0
- Other Post-Employment Benefits	H13	0		0			0	T13	0
Provision for Environmental Costs	H13	0		0			0	T13	0
Restructuring Costs	H13	0		0			0	T13	0
Accrued Contingent Litigation Costs	H13	0		0			0	T13	0
Accrued Self-Insurance Costs	H13	0		0			0	T13	0
Other Contingent Liabilities	H13	1,543,242		1,543,242			1,543,242	T13	0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	H13	0		0			0	T13	0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	H13	0		0			0	T13	0
Other	H13	0		0			0	T13	0
		0		0			0		0
		0		0			0		0
Total		5,371,304	0	5,371,304	B1	0	5,371,304	B1	0



Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Test Year

				Wires Only	
Regulatory Taxable Income				T1	\$ 14,322,407 A
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%)	11.50%	B		
	Federal tax rate (Maximum 15%)	15.00%	C		
	Combined tax rate (Maximum 26.5%)				26.50% D = B + C
Total Income Taxes					\$ 3,795,438 E = A * D
Investment Tax Credits					F
Miscellaneous Tax Credits					\$ 132,500 G
Total Tax Credits					\$ 132,500 H = F + G
Corporate PILs/Income Tax Provision for Test Year					\$ 3,662,938 I = H + E S. Su
Corporate PILs/Income Tax Provision Gross Up ¹		73.50%	J		\$ 1,320,651 K = J * I
Income Tax (grossed-up)					\$ 4,983,589 L = K + I S. Su

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.



Income Tax/PILs Workform for 2016 Filers

Taxable Income - Test Year

	Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes	<u>A.</u>	33,796,457

	T2 S1 line #		
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104		46,388,393
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves beginning of year	125	<u>T13</u>	3,227,504
Reserves from financial statements- balance at end of year	126	<u>T13</u>	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		

Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
	395		
	396		
	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	76,286,804
NET INCOME FOR TAX PURPOSES		calculated	14,322,407
Charitable donations	311		
Taxable dividends received under section 112 or 113	320		
Non-capital losses of preceding taxation years from Schedule 7-1	331	I4	0
Net-capital losses of preceding taxation years (Please show calculation)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
REGULATORY TAXABLE INCOME		calculated	14,322,407

I0



Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

	Working Paper Reference	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	B4	0		0
Other Adjustments Add (+) Deduct (-)	T1	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	T1	0		0
Balance available for use post Test Year	calculated	0	0	0

		Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	B4	0		0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0



Income Tax/PILs Workform for 2016 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital

B10 11,760,073

Additions

Cost of Eligible Capital Property Acquired during Test Year	339,288		
Other Adjustments	0		
Subtotal	339,288	x 3/4 =	254,466
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0
			254,466
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			12,014,539

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0		
Other Adjustments	0		
Subtotal	0	x 3/4 =	0

Cumulative Eligible Capital Balance 12,014,539

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income") 12,014,539 x 7% = 841,018

Cumulative Eligible Capital - Closing Balance 11,173,522

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	B13	0		0			0		0
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(l)	B13	3,227,504		3,227,504	0	0	3,227,504		0
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0		0			0		0
Reserve for unpaid amounts ss. 20(1)(n)	B13	0		0			0		0
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0			0		0
Other tax reserves	B13	0		0			0		0
		0		0			0		0
Total		3,227,504	0	3,227,504	0	0	3,227,504	0	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	B13	0		0			0		0
General reserve for bad debts	B13	3,828,062		3,828,062			3,828,062		0
Accrued Employee Future Benefits:	B13	0		0			0		0
- Medical and Life Insurance	B13	0		0			0		0
- Short & Long-term Disability	B13	0		0			0		0
- Accumulated Sick Leave	B13	0		0			0		0
- Termination Cost	B13	0		0			0		0
- Other Post-Employment Benefits	B13	0		0			0		0
Provision for Environmental Costs	B13	0		0			0		0
Restructuring Costs	B13	0		0			0		0
Accrued Contingent Litigation Costs	B13	0		0			0		0
Accrued Self-Insurance Costs	B13	0		0			0		0
Other Contingent Liabilities	B13	1,543,242		1,543,242			1,543,242		0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	B13	0		0			0		0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	B13	0		0			0		0
Other	B13	0		0			0		0
		0		0			0		0
Total		5,371,304	0	5,371,304	0	0	5,371,304	0	0



Income Tax/PILs Workform for 2016 Filers

Version 1.0

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2015-0004
Name and Title	Geoff Simpson, Chief Financial Officer
Phone Number	613-738-5499
Email Address	geoffsimpson@hydroottawa.com
Date	Settlement - Test Year - 2020
Last COS Re-based Year	2012

Note: Drop-down lists are shaded blue; Input cells are shaded green.

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.

Instructions

Purpose

The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab **T0** and is based on the inputs on the other tabs.

Tab **S Summary** is a summary of the amounts to be transferred to the Revenue Requirement Workform. The Revenue Requirement Workform is on tab **3** of the Revenue Requirement Workform.

Methodology

To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs **H1** to **H13**.
- 2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year).

Inputs should include:

- non-deductible expenses (Schedule 1 - **B1** and **T1**)
- capital additions (Schedule 8 - **B8** and **T8**)
- cumulative eligible expenditures (Schedule 10 - **B10** and **T10**)
- non-deductible reserves (Schedule 13 - **B13** and **T13**)

3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab **T0** is reasonable.

Other Notes

Tabs **H1** to **H13** relate to the Historical Year.

Tabs **B1** to **B13** relate to the Bridge Year.

Tabs **T1** to **T13** relate to the Test Year.

s The amounts on tabs **H1** to **H13** should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab **A**.

e On tab "**A. Data Input Sheet**", input the "Rate Base" amount and "Return on Rate Base" amounts.

For the 2016 Application, the "Test Year" is 2016, the "Historical Year" is 2014, and the "Bridge Year" is 2015.



Income Tax/PILs Workform for 2016 Filers

- [1. Info](#)
- [S. Summary](#)
- [A. Data Input Sheet](#)
- [B. Tax Rates & Exemptions](#)

Historical Year

- [H0 - PILs, Tax Provision Historical Year](#)
- [H1 - Adj. Taxable Income Historical Year](#)
- [H4 - Schedule 4 Loss Carry Forward Historical Year](#)
- [H8 - Schedule 8 Historical!A1](#)
- [H10 - Schedule 10 CEC Historical Year](#)
- [H13 - Schedule 13 Tax Reserves Historical](#)

Bridge Year

- [B0 - PILs, Tax Provision Bridge Year](#)
- [B1 - Adj. Taxable Income Bridge Year](#)
- [B4 - Schedule 4 Loss Carry Forward Bridge Year](#)
- [B8 - Schedule 8 CCA Bridge Year](#)
- [B10 - Schedule 10 CEC Bridge Year](#)
- [B13 - Schedule 13 Tax Reserves Bridge Year](#)

Test Year

- [T0 PILs, Tax Provision Test Year](#)
- [T1 Taxable Income Test Year](#)
- [T4 Schedule 4 Loss Carry Forward Test Year](#)
- [T8 Schedule 8 CCA Test Year](#)
- [T10 Schedule 10 CEC Test Year](#)
- [T13 Schedule 13 Reserve Test Year](#)

Income Tax/PILs Workform for 2016 Filers

No inputs required on this worksheet.

Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

Item	Working Paper Reference	
Adjustments required to arrive at taxable income	as below	-18,049,075
Test Year - Payments in Lieu of Taxes (PILs)	<u>T0</u>	4,696,187
Test Year - Grossed-up PILs	<u>T0</u>	6,389,371
Federal Tax Rate	<u>T0</u>	15.0%
Ontario Tax Rate	<u>T0</u>	11.5%
<u>Calculation of Adjustments required to arrive at Taxable Income</u>		
Regulatory Income (before income taxes)	<u>T1</u>	36,217,707
Taxable Income	<u>T1</u>	18,168,632
Difference	calculated	-18,049,075 as above



Income Tax/PILs Workform for 2016 Filers

Rate Base

S **\$ 973,594,268**

Return on Ratebase

Deemed ShortTerm Debt %	4.00%	T	\$	38,943,771	$W = S * T$
Deemed Long Term Debt %	56.00%	U	\$	545,212,790	$X = S * U$
Deemed Equity %	40.00%	V	\$	389,437,707	$Y = S * V$
Short Term Interest Rate	2.16%	Z	\$	841,185	$AC = W * Z$
Long Term Interest	3.75%	AA	\$	20,429,123	$AD = X * AA$
Return on Equity (Regulatory Income)	9.30%	AB	\$	36,217,707	$AE = Y * AB$ T1
Return on Rate Base			\$	57,488,015	$AF = AC + AD + AE$

Questions that must be answered

	Historical	Bridge	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends? <i>If Yes, please describe what was the tax treatment in the manager's summary.</i>	Yes	Yes	Yes
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No



Income Tax/PIs Workform for 2016 Filers

Tax Rates

**Federal & Provincial
As of June 15, 2015**

Federal income tax

General corporate rate
Federal tax abatement
Adjusted federal rate

Rate reduction

Federal Income Tax

Ontario income tax

Combined federal and Ontario

Federal & Ontario Small Business

Federal small business threshold
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%
Federal small business threshold	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%

Notes

1. The Ontario Energy Board's proxy for taxable capital is rate base.
2. If taxable capital exceeds \$15 million the maximum tax rates apply.
3. If taxable capital is below \$10 million the minimum tax rates apply.
4. Where taxable capital is between \$10 million and \$15 million, the tax rate will be calculated.



Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Historical Year

Note: Input the actual information from the tax returns for the historical year.

Regulatory Taxable Income
Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%)
Federal tax rate (Maximum 15%)
Combined tax rate (Maximum 26.5%)

11.50%
15.00%

B
C

H1

Wires Only

\$ 14,322,407 A

26.50% M = K + L

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits
Total Tax Credits

\$ 3,795,438 E = A * D

F

\$ 132,500 G

\$ 132,500 H = F + G

Corporate PILs/Income Tax Provision for Historical Year

\$ 3,662,938 I = H + E



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	33,796,457		33,796,457
Additions:				
Interest and penalties on taxes	103	5,000		5,000
Amortization of tangible assets	104	46,388,393		46,388,393
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,013,053		1,013,053
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	75,000		75,000
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	3,227,504		3,227,504
Reserves from financial statements- balance at end of year	126	5,371,304		5,371,304
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292	600,000		600,000
Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
Current Year Investment Tax Credits received		132,500		132,500



Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual Historical	0		0

B4

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual Historical			0

B4



Income Tax/PIIs Workform for 2016 Filer

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital 11,760,073

Additions

Cost of Eligible Capital Property Acquired during Test Year	339,288		
Other Adjustments	0		
Subtotal	339,288	$\times 3/4 =$	254,466
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	$\times 1/2 =$	0
			254,466
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			12,014,539

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0		
Other Adjustments	0		
Subtotal	0	$\times 3/4 =$	0

Cumulative Eligible Capital Balance 12,014,539

Current Year Deduction 12,014,539 $\times 7\% =$ 841,018

Cumulative Eligible Capital - Closing Balance 11,173,522



Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)	3,227,504		3,227,504
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
Total	3,227,504	0	3,227,504
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts	3,828,062		3,828,062
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
- Short & Long-term Disability			0
- Accumulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities	1,543,242		1,543,242
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
			0
			0
			0
Total	5,371,304	0	5,371,304

[B13](#)



Income Tax/PILs Workform for 2016 Filers

PILS Tax Provision - Bridge Year

Regulatory Taxable Income

Combined Tax Rate and PILs

Effective Ontario Tax Rate
Federal tax rate (Maximum 15%)
Combined tax rate

11.50%
15.00%

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Bridge Year

Wires Only

Reference

B1 \$ 20,828,393 **A**

B

C

26.50% **D = B + C**

calculated \$ 5,519,524 **E = A * D**

F

\$ 125,500 **G**

\$ 125,500 **H = F + G**

\$ 5,394,024 **I = H + E**

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	A		34,804,907
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		48,157,576
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	3,227,504
Reserves from financial statements- balance at end of year	126	B13	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	72,551,450
Net Income for Tax Purposes		calculated	20,828,393
Charitable donations from Schedule 2	311		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	B4	0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	20,828,393



Income Tax/PILs Workform for 2016 Filers

Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)	B1	0
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year	B1	0
Balance available for use post Bridge Year	calculated	0

[T4](#)

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	calculated	0

[T4](#)



Income Tax/PILs Workform for 2016 Filer

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital		Reference	11,173,522
		H10	
Additions			
Cost of Eligible Capital Property Acquired during Test Year	56,723		
Other Adjustments	0		
Subtotal	56,723	x 3/4 =	42,542
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0
			42,542
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			11,216,064
Deductions			
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0		
Other Adjustments	0		
Subtotal	0	x 3/4 =	0
Cumulative Eligible Capital Balance			11,216,064
Current Year Deduction		11,216,064	x 7% = 785,124
Cumulative Eligible Capital - Closing Balance			10,430,939

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	H13	0		0			0	T13	0
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(l)	H13	3,227,504		3,227,504			3,227,504	T13	0
Reserve for goods and services not delivered ss. 20(1)(m)	H13	0		0			0	T13	0
Reserve for unpaid amounts ss. 20(1)(n)	H13	0		0			0	T13	0
Debt & Share Issue Expenses ss. 20(1)(e)	H13	0		0			0	T13	0
Other tax reserves	H13	0		0			0	T13	0
		0		0			0		0
		0		0			0		0
Total		3,227,504	0	3,227,504	B1	0	3,227,504	B1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	H13	0		0			0	T13	0
General reserve for bad debts	H13	3,828,062		3,828,062			3,828,062	T13	0
Accrued Employee Future Benefits:	H13	0		0			0	T13	0
- Medical and Life Insurance	H13	0		0			0	T13	0
-Short & Long-term Disability	H13	0		0			0	T13	0
-Accumulated Sick Leave	H13	0		0			0	T13	0
- Termination Cost	H13	0		0			0	T13	0
- Other Post-Employment Benefits	H13	0		0			0	T13	0
Provision for Environmental Costs	H13	0		0			0	T13	0
Restructuring Costs	H13	0		0			0	T13	0
Accrued Contingent Litigation Costs	H13	0		0			0	T13	0
Accrued Self-Insurance Costs	H13	0		0			0	T13	0
Other Contingent Liabilities	H13	1,543,242		1,543,242			1,543,242	T13	0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	H13	0		0			0	T13	0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	H13	0		0			0	T13	0
Other	H13	0		0			0	T13	0
		0		0			0		0
		0		0			0		0
Total		5,371,304	0	5,371,304	B1	0	5,371,304	B1	0



Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Test Year

				Wires Only	
Regulatory Taxable Income				T1	\$ 18,168,632 A
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%)	11.50%	B		
	Federal tax rate (Maximum 15%)	15.00%	C		
	Combined tax rate (Maximum 26.5%)				26.50% D = B + C
Total Income Taxes					\$ 4,814,687 E = A * D
Investment Tax Credits					F
Miscellaneous Tax Credits					\$ 118,500 G
Total Tax Credits					\$ 118,500 H = F + G
Corporate PILs/Income Tax Provision for Test Year					\$ 4,696,187 I = H + E S. Su
Corporate PILs/Income Tax Provision Gross Up ¹		73.50%	J		\$ 1,693,183 K = J * I
Income Tax (grossed-up)					\$ 6,389,371 L = K + I S. Su

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.



Income Tax/PILs Workform for 2016 Filers

Taxable Income - Test Year

	Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes	<u>A.</u>	36,217,707

	T2 S1 line #		
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets <i>2-4 ADJUSTED ACCOUNTING DATA P489</i>	104		49,383,520
Amortization of intangible assets <i>2-4 ADJUSTED ACCOUNTING DATA P490</i>	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves beginning of year	125	<u>T13</u>	3,227,504
Reserves from financial statements- balance at end of year	126	<u>T13</u>	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		

Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
	395		
	396		
	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	77,842,956
NET INCOME FOR TAX PURPOSES		calculated	18,168,632
Charitable donations	311		
Taxable dividends received under section 112 or 113	320		
Non-capital losses of preceding taxation years from Schedule 7-1	331	I4	0
Net-capital losses of preceding taxation years (Please show calculation)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
REGULATORY TAXABLE INCOME		calculated	18,168,632

I0



Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

	Working Paper Reference	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	B4	0		0
				0
Other Adjustments Add (+) Deduct (-)	T1	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	T1	0		0
Balance available for use post Test Year	calculated	0	0	0

		Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	B4	0		0
				0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0



Income Tax/PILs Workform for 2016 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital

[B10](#) 10,430,939

Additions

Cost of Eligible Capital Property Acquired during Test Year	89,596			
Other Adjustments	0			
Subtotal	89,596	x 3/4 =	67,197	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
			67,197	67,197
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal				10,498,136

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0			
Other Adjustments	0			
Subtotal	0	x 3/4 =		0

Cumulative Eligible Capital Balance **10,498,136**

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income") **10,498,136 x 7% = 734,870**

Cumulative Eligible Capital - Closing Balance **9,763,267**

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	B13	0		0			0		0
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(l)	B13	3,227,504		3,227,504	0	0	3,227,504		0
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0		0			0		0
Reserve for unpaid amounts ss. 20(1)(n)	B13	0		0			0		0
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0			0		0
Other tax reserves	B13	0		0			0		0
		0		0			0		0
Total		3,227,504	0	3,227,504	T1	0	3,227,504	T1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	B13	0		0			0		0
General reserve for bad debts	B13	3,828,062		3,828,062			3,828,062		0
Accrued Employee Future Benefits:	B13	0		0			0		0
- Medical and Life Insurance	B13	0		0			0		0
- Short & Long-term Disability	B13	0		0			0		0
- Accumulated Sick Leave	B13	0		0			0		0
- Termination Cost	B13	0		0			0		0
- Other Post-Employment Benefits	B13	0		0			0		0
Provision for Environmental Costs	B13	0		0			0		0
Restructuring Costs	B13	0		0			0		0
Accrued Contingent Litigation Costs	B13	0		0			0		0
Accrued Self-Insurance Costs	B13	0		0			0		0
Other Contingent Liabilities	B13	1,543,242		1,543,242			1,543,242		0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	B13	0		0			0		0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	B13	0		0			0		0
Other	B13	0		0			0		0
		0		0			0		0
		0		0			0		0
Total		5,371,304	0	5,371,304	T1	0	5,371,304	T1	0



Income Tax/PILs Workform for 2016 Filers

Version 1.0

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2015-0004
Name and Title	Geoff Simpson, Chief Financial Officer
Phone Number	613-738-5499
Email Address	geoffsimpson@hydroottawa.com
Date	Settlement - Test Year - 2019
Last COS Re-based Year	2012

Note: Drop-down lists are shaded blue; Input cells are shaded green.

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.

Instructions

Purpose

The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab **T0** and is based on the inputs on the other tabs.

Tab **S Summary** is a summary of the amounts to be transferred to the Revenue Requirement Workform. The Revenue Requirement Workform is on tab **3** of the Revenue Requirement Workform.

Methodology

To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs **H1** to **H13**.
- 2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year).

Inputs should include:

- non-deductible expenses (Schedule 1 - **B1** and **T1**)
- capital additions (Schedule 8 - **B8** and **T8**)
- cumulative eligible expenditures (Schedule 10 - **B10** and **T10**)
- non-deductible reserves (Schedule 13 - **B13** and **T13**)

3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab **T0** is reasonable.

Other Notes

Tabs **H1** to **H13** relate to the Historical Year.

Tabs **B1** to **B13** relate to the Bridge Year.

Tabs **T1** to **T13** relate to the Test Year.

s The amounts on tabs **H1** to **H13** should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab **A**.

e On tab "**A. Data Input Sheet**", input the "Rate Base" amount and "Return on Rate Base" amounts.

For the 2016 Application, the "Test Year" is 2016, the "Historical Year" is 2014, and the "Bridge Year" is 2015.



Income Tax/PILs Workform for 2016 Filers

- [1. Info](#)
- [S. Summary](#)
- [A. Data Input Sheet](#)
- [B. Tax Rates & Exemptions](#)

Historical Year

- [H0 - PILs, Tax Provision Historical Year](#)
- [H1 - Adj. Taxable Income Historical Year](#)
- [H4 - Schedule 4 Loss Carry Forward Historical Year](#)
- [H8 - Schedule 8 Historical!A1](#)
- [H10 - Schedule 10 CEC Historical Year](#)
- [H13 - Schedule 13 Tax Reserves Historical](#)

Bridge Year

- [B0 - PILs, Tax Provision Bridge Year](#)
- [B1 - Adj. Taxable Income Bridge Year](#)
- [B4 - Schedule 4 Loss Carry Forward Bridge Year](#)
- [B8 - Schedule 8 CCA Bridge Year](#)
- [B10 - Schedule 10 CEC Bridge Year](#)
- [B13 - Schedule 13 Tax Reserves Bridge Year](#)

Test Year

- [T0 PILs, Tax Provision Test Year](#)
- [T1 Taxable Income Test Year](#)
- [T4 Schedule 4 Loss Carry Forward Test Year](#)
- [T8 Schedule 8 CCA Test Year](#)
- [T10 Schedule 10 CEC Test Year](#)
- [T13 Schedule 13 Reserve Test Year](#)

Income Tax/PILs Workform for 2016 Filers

No inputs required on this worksheet.

Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

Item	Working Paper Reference	
Adjustments required to arrive at taxable income	as below	-13,976,513
Test Year - Payments in Lieu of Taxes (PILs)	<u>T0</u>	5,394,024
Test Year - Grossed-up PILs	<u>T0</u>	7,338,809
Federal Tax Rate	<u>T0</u>	15.0%
Ontario Tax Rate	<u>T0</u>	11.5%
<u>Calculation of Adjustments required to arrive at Taxable Income</u>		
Regulatory Income (before income taxes)	<u>T1</u>	34,804,907
Taxable Income	<u>T1</u>	20,828,393
Difference	calculated	-13,976,513 as above



Income Tax/PILs Workform for 2016 Filers

Rate Base

S **\$ 935,615,773**

Return on Ratebase

Deemed ShortTerm Debt %	4.00%	T	\$ 37,424,631	$W = S * T$
Deemed Long Term Debt %	56.00%	U	\$ 523,944,833	$X = S * U$
Deemed Equity %	40.00%	V	\$ 374,246,309	$Y = S * V$
Short Term Interest Rate	2.16%	Z	\$ 808,372	$AC = W * Z$
Long Term Interest	3.72%	AA	\$ 19,475,029	$AD = X * AA$
Return on Equity (Regulatory Income)	9.30%	AB	\$ 34,804,907	$AE = Y * AB$ T1
Return on Rate Base			\$ 55,088,308	$AF = AC + AD + AE$

Questions that must be answered

	Historical	Bridge	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends? <i>If Yes, please describe what was the tax treatment in the manager's summary.</i>	Yes	Yes	Yes
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No



Income Tax/PIs Workform for 2016 Filers

Tax Rates

**Federal & Provincial
As of June 15, 2015**

Federal income tax

General corporate rate
Federal tax abatement
Adjusted federal rate

Rate reduction

Federal Income Tax

Ontario income tax

Combined federal and Ontario

Federal & Ontario Small Business

Federal small business threshold
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%
Federal small business threshold	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%

Notes

1. The Ontario Energy Board's proxy for taxable capital is rate base.
2. If taxable capital exceeds \$15 million the maximum tax rates apply.
3. If taxable capital is below \$10 million the minimum tax rates apply.
4. Where taxable capital is between \$10 million and \$15 million, the tax rate will be calculated.



Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Historical Year

Note: Input the actual information from the tax returns for the historical year.

Regulatory Taxable Income
Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%)
Federal tax rate (Maximum 15%)
Combined tax rate (Maximum 26.5%)

11.50%
15.00%

B
C

H1

Wires Only

\$ 11,044,176 **A**

26.50% **M = K + L**

\$ 2,926,707 **E = A * D**

F

\$ 192,500 **G**

\$ 192,500 **H = F + G**

\$ 2,734,207 **I = H + E**

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Historical Year



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	32,210,105		32,210,105
Additions:				
Interest and penalties on taxes	103	5,000		5,000
Amortization of tangible assets	104	43,558,281		43,558,281
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,013,053		1,013,053
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	75,000		75,000
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	3,227,504		3,227,504
Reserves from financial statements- balance at end of year	126	5,371,304		5,371,304
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292	600,000		600,000
Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
Current Year Investment Tax Credits received		192,500		192,500



Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual Historical	0		0

B4

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual Historical			0

B4



Income Tax/PIEs Workform for 2016 Filer

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital 12,604,502

Additions

Cost of Eligible Capital Property Acquired during Test Year	54,317		
Other Adjustments	0		
Subtotal	54,317	x 3/4 =	40,738
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0
			40,738
			40,738
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			12,645,240

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0		
Other Adjustments	0		
Subtotal	0	x 3/4 =	0

Cumulative Eligible Capital Balance 12,645,240

Current Year Deduction 12,645,240 x 7% = 885,167

Cumulative Eligible Capital - Closing Balance 11,760,073



Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)	3,227,504		3,227,504
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
Total	3,227,504	0	3,227,504
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts	3,828,062		3,828,062
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
- Short & Long-term Disability			0
- Accumulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities	1,543,242		1,543,242
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
			0
			0
			0
Total	5,371,304	0	5,371,304

[B13](#)



Income Tax/PILs Workform for 2016 Filers

PILS Tax Provision - Bridge Year

Regulatory Taxable Income

Combined Tax Rate and PILs

Effective Ontario Tax Rate
Federal tax rate (Maximum 15%)
Combined tax rate

11.50%
15.00%

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Bridge Year

Wires Only

Reference

B1 \$ 14,322,407 **A**

B

C

26.50% **D = B + C**

calculated \$ 3,795,438 **E = A * D**

F

\$ 132,500 **G**

\$ 132,500 **H = F + G**

\$ 3,662,938 **I = H + E**

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	A		33,796,457
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		46,388,393
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	3,227,504
Reserves from financial statements- balance at end of year	126	B13	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	76,286,804
Net Income for Tax Purposes		calculated	14,322,407
Charitable donations from Schedule 2	311		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	B4	0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	14,322,407



Income Tax/PILs Workform for 2016 Filers

Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)	B1	0
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year	B1	0
Balance available for use post Bridge Year	calculated	0

[T4](#)

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	calculated	0

[T4](#)



Income Tax/PILs Workform for 2016 Filer

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital		Reference	11,760,073
		H10	
Additions			
Cost of Eligible Capital Property Acquired during Test Year	339,288		
Other Adjustments	0		
Subtotal	339,288	x 3/4 =	254,466
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0
			254,466
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			12,014,539
Deductions			
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year			
Other Adjustments	0		
Subtotal	0	x 3/4 =	0
Cumulative Eligible Capital Balance			12,014,539
Current Year Deduction		12,014,539	x 7% = 841,018
Cumulative Eligible Capital - Closing Balance			11,173,522

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	H13	0		0			0	T13	0
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(l)	H13	3,227,504		3,227,504			3,227,504	T13	0
Reserve for goods and services not delivered ss. 20(1)(m)	H13	0		0			0	T13	0
Reserve for unpaid amounts ss. 20(1)(n)	H13	0		0			0	T13	0
Debt & Share Issue Expenses ss. 20(1)(e)	H13	0		0			0	T13	0
Other tax reserves	H13	0		0			0	T13	0
		0		0			0		0
		0		0			0		0
Total		3,227,504	0	3,227,504	B1	0	3,227,504	B1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	H13	0		0			0	T13	0
General reserve for bad debts	H13	3,828,062		3,828,062			3,828,062	T13	0
Accrued Employee Future Benefits:	H13	0		0			0	T13	0
- Medical and Life Insurance	H13	0		0			0	T13	0
-Short & Long-term Disability	H13	0		0			0	T13	0
-Accumulated Sick Leave	H13	0		0			0	T13	0
- Termination Cost	H13	0		0			0	T13	0
- Other Post-Employment Benefits	H13	0		0			0	T13	0
Provision for Environmental Costs	H13	0		0			0	T13	0
Restructuring Costs	H13	0		0			0	T13	0
Accrued Contingent Litigation Costs	H13	0		0			0	T13	0
Accrued Self-Insurance Costs	H13	0		0			0	T13	0
Other Contingent Liabilities	H13	1,543,242		1,543,242			1,543,242	T13	0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	H13	0		0			0	T13	0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	H13	0		0			0	T13	0
Other	H13	0		0			0	T13	0
		0		0			0		0
		0		0			0		0
Total		5,371,304	0	5,371,304	B1	0	5,371,304	B1	0



Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Test Year

				Wires Only	
Regulatory Taxable Income				T1	\$ 20,828,393 A
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%)	11.50%	B		
	Federal tax rate (Maximum 15%)	15.00%	C		
	Combined tax rate (Maximum 26.5%)				26.50% D = B + C
Total Income Taxes					\$ 5,519,524 E = A * D
Investment Tax Credits					F
Miscellaneous Tax Credits					\$ 125,500 G
Total Tax Credits					\$ 125,500 H = F + G
Corporate PILs/Income Tax Provision for Test Year					\$ 5,394,024 I = H + E S. Su
Corporate PILs/Income Tax Provision Gross Up ¹		73.50%	J		\$ 1,944,784 K = J * I
Income Tax (grossed-up)					\$ 7,338,809 L = K + I S. Su

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.



Income Tax/PILs Workform for 2016 Filers

Taxable Income - Test Year

	Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes	<u>A.</u>	34,804,907

	T2 S1 line #		
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets <i>2-4 ADJUSTED ACCOUNTING DATA P489</i>	104		48,157,576
Amortization of intangible assets <i>2-4 ADJUSTED ACCOUNTING DATA P490</i>	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves beginning of year	125	<u>T13</u>	3,227,504
Reserves from financial statements- balance at end of year	126	<u>T13</u>	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		

Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
	395		
	396		
	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	72,551,450
NET INCOME FOR TAX PURPOSES		calculated	20,828,393
Charitable donations	311		
Taxable dividends received under section 112 or 113	320		
Non-capital losses of preceding taxation years from Schedule 7-1	331	I4	0
Net-capital losses of preceding taxation years (Please show calculation)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
REGULATORY TAXABLE INCOME		calculated	20,828,393

I0



Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

	Working Paper Reference	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	B4	0		0
Other Adjustments Add (+) Deduct (-)	T1	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	T1	0		0
Balance available for use post Test Year	calculated	0	0	0

		Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	B4	0		0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0



Income Tax/PILs Workform for 2016 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital

B10 11,173,522

Additions

Cost of Eligible Capital Property Acquired during Test Year	56,723		
Other Adjustments	0		
Subtotal	56,723	x 3/4 =	42,542
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0
			42,542
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			11,216,064

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0		
Other Adjustments	0		
Subtotal	0	x 3/4 =	0

Cumulative Eligible Capital Balance 11,216,064

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income") 11,216,064 x 7% = 785,124

Cumulative Eligible Capital - Closing Balance 10,430,939

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	B13	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(l)	B13	3,227,504		3,227,504	0	0	3,227,504	0	
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	B13	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0			0	0	
Other tax reserves	B13	0		0			0	0	
		0		0			0	0	
Total		3,227,504	0	3,227,504	T1	0	3,227,504	T1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	B13	0		0			0	0	
General reserve for bad debts	B13	3,828,062		3,828,062			3,828,062	0	
Accrued Employee Future Benefits:	B13	0		0			0	0	
- Medical and Life Insurance	B13	0		0			0	0	
- Short & Long-term Disability	B13	0		0			0	0	
- Accumulated Sick Leave	B13	0		0			0	0	
- Termination Cost	B13	0		0			0	0	
- Other Post-Employment Benefits	B13	0		0			0	0	
Provision for Environmental Costs	B13	0		0			0	0	
Restructuring Costs	B13	0		0			0	0	
Accrued Contingent Litigation Costs	B13	0		0			0	0	
Accrued Self-Insurance Costs	B13	0		0			0	0	
Other Contingent Liabilities	B13	1,543,242		1,543,242			1,543,242	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	B13	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	B13	0		0			0	0	
Other	B13	0		0			0	0	
		0		0			0	0	
		0		0			0	0	
Total		5,371,304	0	5,371,304	T1	0	5,371,304	T1	0

2016 Cost Allocation Model

EB-2015-0004 (Year 2016)

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	7,440,624,000
-------------------------------	---------------

Total kW from Load Forecast	10,124,953
-----------------------------	------------

Deficiency/sufficiency (RRWF 8, cell F51)	5,339,633
---	-----------

Miscellaneous Revenue (RRWF 5, cell F48)	11,696,988
--	------------

Billing Data	ID	Total	1	2	3	4	6	7	8	9	11	12	13
			Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Forecast kWh	CEN	7,440,624,000	2,216,045,000	726,360,000	2,954,441,000	863,309,000	620,218,000	43,552,000	48,000	16,651,000			
Forecast kW	CDEM	10,124,953			7,027,979	1,847,365	1,121,449	123,144	216			4,800	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,499,198			1,756,995	461,841	280,362						
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-											
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	7,440,624,000	2,216,045,000	726,360,000	2,954,441,000	863,309,000	620,218,000	43,552,000	48,000	16,651,000	-	-	-
Existing Monthly Charge			\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41
Existing Distribution kWh Rate			\$0.0234	\$0.0210						\$0.0219			
Existing Distribution kW Rate					\$3.5691	\$3.4887	\$3.3129	\$3.9997	\$10.0361		\$2	\$1	\$2
Existing TOA Rate					\$0.45	\$0.45	\$0.45						
Additional Charges													
Distribution Revenue from Rates		\$159,359,893	\$86,359,164	\$20,171,698	\$35,397,687	\$10,269,766	\$5,725,783	\$872,268	\$3,902	\$549,494	\$0	\$10,131	\$0
Transformer Ownership Allowance		\$1,124,639	\$0	\$0	\$790,648	\$207,829	\$126,163	\$0	\$0	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$158,235,254	\$86,359,164	\$20,171,698	\$34,607,039	\$10,061,938	\$5,599,620	\$872,268	\$3,902	\$549,494	\$0	\$10,131	\$0

2016 Cost Allocation Model

EB-2015-0004 (Year 2016)

Sheet 16.2 Customer Data Worksheet -

ID	Total	1	2	3	4	6	7	8	9	11	12	13
		Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data												
Bad Debt 3 Year Historical Average	BDHA	\$2,000,008	\$1,354,005	\$422,002	\$150,001	\$74,000	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$884,964	\$658,889	\$119,577	\$93,649	\$12,109	\$102	\$156	\$104	\$377		
Number of Bills	CNB	3,903,839	3,568,119	294,147.00	39,545.00	912.00	132.00	180.00	660.00	120.00		24
Number of Devices	CDEV							55,516	55	3,477		
Number of Connections (Unmetered)	CCON	7,233						3,701	55	3,477		
Total Number of Customers	CCA	325,320	297,343	24,512	3,295	76	11	15	55	10		2
Bulk Customer Base	CCB	325,320	297,343	24,512	3,295	76	11	15	55	10		2
Primary Customer Base	CCP	333,394	297,343	24,512	3,295	76	11	8,090	55	10		2
Line Transformer Customer Base	CCLT	332,972	297,343	24,512	2,923	33	5	8,090	55	10		
Secondary Customer Base	CCS	323,583	297,343	24,512	1,648			15	55	10		
Weighted - Services	CWCS	370,078	297,343	49,025	16,477	-	-	3,701	55	3,477	-	-
Weighted Meter -Capital	CWMC	60,568,577	44,025,138	9,147,451	6,505,988	760,000	110,000	-	-	-	-	20,000
Weighted Meter Reading	CWMR	500,674	297,343	24,512	159,869	16,182	2,342	-	-	-	-	426
Weighted Bills	CWNB	4,157,610	3,568,119	302,982	254,405	23,055	3,329	4,531	466	125	-	598

Bad Debt Data

Historic Year:	2012	2,000,008	1,354,005	422,002	150,001	74,000						
Historic Year:	2013	2,000,008	1,354,005	422,002	150,001	74,000						
Historic Year:	2014	2,000,008	1,354,005	422,002	150,001	74,000						
Three-year average		2,000,008	1,354,005	422,002	150,001	74,000	-	-	-	-	-	-

SSS Admin Charge Data

Historic Year:	2012	979,657	895,929	74,332	9,078	226	35	56		2		
Historic Year:	2013	896,212	819,690	67,433	8,586	214	30	12		270		
Historic Year:	2014	920,026	842,937	67,671	8,715	253	30	21		398		
Three-year average		931,965	852,852	69,812	8,793	231	32	22	-	224	-	-

Street Lighting Adjustment Factors

NCP Test Results	4 NCP
------------------	-------

Class	Primary Asset Data		Line Transformer Asset Data	
	Customers/ Devices	4 NCP	Customers/ Devices	4 NCP
Residential	297,343	1,961,254	297,343	1,961,254
Street Light	55,516	53,358	55,516	53,358

Street Lighting Adjustment Factors	
Primary	6.8627
Line Transformer	6.8627

2016 Cost Allocation Model

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Sheet 18 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	4	6	7	8	9	11	12	13
		Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
CO-INCIDENT PEAK												
1 CP												
Transformation CP	TCP1	1,282,883	436,953	153,148	508,176	105,363	77,512	-	-	1,731	-	-
Bulk Delivery CP	BCP1	1,282,883	436,953	153,148	508,176	105,363	77,512	-	-	1,731	-	-
Total Sytem CP	DCP1	1,282,883	436,953	153,148	508,176	105,363	77,512	-	-	1,731	-	-
4 CP												
Transformation CP	TCP4	5,006,360	1,792,729	491,382	1,920,564	460,783	316,194	17,335	15	7,356	-	-
Bulk Delivery CP	BCP4	5,006,360	1,792,729	491,382	1,920,564	460,783	316,194	17,335	15	7,356	-	-
Total Sytem CP	DCP4	5,006,360	1,792,729	491,382	1,920,564	460,783	316,194	17,335	15	7,356	-	-
12 CP												
Transformation CP	TCP12	13,857,647	4,705,908	1,390,100	5,366,758	1,372,626	949,343	50,166	48	22,468	-	230
Bulk Delivery CP	BCP12	13,857,647	4,705,908	1,390,100	5,366,758	1,372,626	949,343	50,166	48	22,468	-	230
Total Sytem CP	DCP12	13,857,647	4,705,908	1,390,100	5,366,758	1,372,626	949,343	50,166	48	22,468	-	230
NON CO. INCIDENT PEAK												
1 NCP												
Classification NCP from Load Data Provider	DNCP1	1,457,990	497,262	153,148	527,926	156,830	105,588	13,805	14	2,265	-	1,152
Primary NCP	PNCP1	1,457,990	497,262	153,148	527,926	156,830	105,588	13,805	14	2,265	-	1,152
Line Transformer NCP	LTNCP1	1,245,101	497,262	153,148	459,296	69,005	49,626	13,805	14	2,265	-	680
Secondary NCP	SNCP1	930,458	497,262	153,148	263,963	-	-	13,805	14	2,265	-	-
4 NCP												
Classification NCP from Load Data Provider	DNCP4	5,665,114	1,961,254	576,965	2,050,013	604,725	406,005	53,358	54	8,906	-	3,836
Primary NCP	PNCP4	5,665,114	1,961,254	576,965	2,050,013	604,725	406,005	53,358	54	8,906	-	3,836
Line Transformer NCP	LTNCP4	4,878,062	1,961,254	576,965	1,818,362	266,079	190,823	53,358	54	8,906	-	2,263
Secondary NCP	SNCP4	3,625,543	1,961,254	576,965	1,025,007	-	-	53,358	54	8,906	-	-
12 NCP												
Classification NCP from Load Data Provider	DNCP12	15,671,749	5,439,974	1,578,908	5,753,087	1,642,061	1,094,028	130,015	131	25,887	-	7,657
Primary NCP	PNCP12	15,671,749	5,439,974	1,578,908	5,753,087	1,642,061	1,094,028	130,015	131	25,887	-	7,657
Line Transformer NCP	LTNCP12	13,421,320	5,439,974	1,578,908	5,005,186	722,507	514,194	130,015	131	25,887	-	4,517
Secondary NCP	SNCP12	10,051,460	5,439,974	1,578,908	2,876,544	-	-	130,015	131	25,887	-	-

2016 Cost Allocation Model

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Sheet 01 Revenue to Cost Summary Worksheet -

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

		Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
Rate Base Assets													
crev	Distribution Revenue at Existing Rates	\$158,235,254	\$86,359,164	\$20,171,698	\$34,607,039	\$10,061,938	\$5,599,620	\$872,268	\$3,902	\$549,494	\$0	\$10,131	\$0
mi	Miscellaneous Revenue (mi)	\$11,696,988	\$7,976,914	\$1,147,124	\$1,840,792	\$406,642	\$242,076	\$61,233	\$805	\$18,683	\$0	\$2,719	\$0
	Miscellaneous Revenue Input equals Output												
	Total Revenue at Existing Rates	\$169,932,242	\$94,336,077	\$21,318,822	\$36,447,831	\$10,468,580	\$5,841,696	\$933,502	\$4,707	\$568,178	\$0	\$12,850	\$0
	Factor required to recover deficiency (1 + D)	1.0337											
	Distribution Revenue at Status Quo Rates	\$163,574,886	\$89,273,345	\$20,852,390	\$35,774,850	\$10,401,477	\$5,788,578	\$901,703	\$4,034	\$568,037	\$0	\$10,472	\$0
	Miscellaneous Revenue (mi)	\$11,696,988	\$7,976,914	\$1,147,124	\$1,840,792	\$406,642	\$242,076	\$61,233	\$805	\$18,683	\$0	\$2,719	\$0
	Total Revenue at Status Quo Rates	\$175,271,874	\$97,250,259	\$21,999,514	\$37,615,642	\$10,808,119	\$6,030,654	\$962,936	\$4,839	\$586,720	\$0	\$13,192	\$0
	Expenses												
	Distribution Costs (d)	\$27,045,563	\$13,015,488	\$2,825,444	\$7,582,257	\$1,911,274	\$1,292,798	\$308,531	\$1,309	\$97,935	\$0	\$10,528	\$0
	Customer Related Costs (cu)	\$16,281,007	\$13,219,795	\$1,627,452	\$1,225,262	\$176,059	\$15,347	\$12,670	\$1,303	\$350	\$0	\$2,770	\$0
	General and Administration (ad)	\$39,778,994	\$23,736,346	\$4,099,052	\$8,308,472	\$1,977,321	\$1,248,367	\$302,031	\$2,345	\$92,721	\$0	\$12,338	\$0
	Depreciation and Amortization (dep)	\$40,378,861	\$19,845,664	\$4,435,954	\$11,072,081	\$2,705,057	\$1,806,420	\$378,968	\$1,510	\$118,599	\$0	\$14,608	\$0
	PILs (INPUT)	\$3,836,227	\$1,818,031	\$409,604	\$1,099,531	\$272,775	\$184,088	\$38,492	\$155	\$12,189	\$0	\$1,361	\$0
	Interest	\$17,100,984	\$8,104,349	\$1,825,917	\$4,901,449	\$1,215,964	\$820,619	\$171,589	\$690	\$54,338	\$0	\$6,068	\$0
	Total Expenses	\$144,421,636	\$79,739,673	\$15,223,423	\$34,169,052	\$6,258,450	\$5,367,638	\$1,212,283	\$7,311	\$376,133	\$0	\$47,673	\$0
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NI												
	Allocated Net Income (NI)	\$30,850,239	\$14,620,276	\$3,293,962	\$8,842,232	\$2,193,604	\$1,480,400	\$309,548	\$1,245	\$98,025	\$0	\$10,947	\$0
	Revenue Requirement (includes NI)	\$175,271,874	\$94,359,949	\$18,517,384	\$43,031,284	\$10,452,054	\$6,848,038	\$1,521,831	\$8,556	\$474,158	\$0	\$58,621	\$0
	Revenue Requirement Input equals Output												
	Rate Base Calculation												
	Net Assets												
	Distribution Plant - Gross	\$759,907,167	\$363,343,026	\$81,393,836	\$215,669,555	\$53,218,558	\$35,888,550	\$7,657,290	\$31,140	\$2,434,474	\$0	\$270,739	\$0
	General Plant - Gross	\$124,467,177	\$59,427,679	\$13,295,072	\$35,393,987	\$8,735,138	\$5,896,185	\$1,266,216	\$5,171	\$403,495	\$0	\$44,234	\$0
	Accumulated Depreciation	(\$91,811,257)	(\$44,356,201)	(\$10,030,580)	(\$25,687,116)	(\$6,331,420)	(\$4,239,907)	(\$860,688)	(\$3,387)	(\$268,653)	\$0	(\$33,304)	\$0
	Capital Contribution	(\$36,559,924)	(\$19,810,196)	(\$3,933,894)	(\$8,899,528)	(\$1,951,719)	(\$1,323,321)	(\$464,370)	(\$2,311)	(\$161,233)	\$0	(\$13,362)	\$0
	Total Net Plant	\$756,003,163	\$358,604,308	\$80,724,433	\$216,476,897	\$53,670,557	\$36,221,508	\$7,598,447	\$30,614	\$2,408,082	\$0	\$268,318	\$0
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	COP												
	Cost of Power (COP)	\$894,285,487	\$268,175,263	\$87,229,363	\$353,899,725	\$103,407,625	\$74,290,052	\$5,250,740	\$6,257	\$2,026,462	\$0	\$0	\$0
	OM&A Expenses	\$83,105,564	\$49,971,628	\$9,551,947	\$17,115,991	\$4,064,054	\$2,556,512	\$623,233	\$4,956	\$191,006	\$0	\$25,635	\$0
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$977,391,051	\$318,146,892	\$95,781,310	\$371,015,716	\$107,472,280	\$76,846,564	\$5,873,973	\$11,213	\$2,217,468	\$0	\$25,635	\$0
	Working Capital	\$73,304,329	\$23,861,017	\$7,183,598	\$27,826,179	\$8,060,421	\$5,763,492	\$440,548	\$841	\$166,310	\$0	\$1,923	\$0
	Total Rate Base	\$829,307,492	\$382,465,324	\$87,908,032	\$244,303,076	\$61,730,978	\$41,985,000	\$8,038,995	\$31,454	\$2,574,392	\$0	\$270,240	\$0
	Rate Base Input equals Output												
	Equity Component of Rate Base	\$331,722,997	\$152,986,130	\$35,163,213	\$97,721,230	\$24,692,391	\$16,794,000	\$3,215,598	\$12,582	\$1,029,757	\$0	\$108,096	\$0
	Net Income on Allocated Assets	\$30,850,239	\$17,510,586	\$6,776,091	\$3,426,590	\$2,549,669	\$663,016	(\$249,347)	(\$2,472)	\$210,588	\$0	(\$34,482)	\$0
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$30,850,239	\$17,510,586	\$6,776,091	\$3,426,590	\$2,549,669	\$663,016	(\$249,347)	(\$2,472)	\$210,588	\$0	(\$34,482)	\$0
	RATIOS ANALYSIS												
	REVENUE TO EXPENSES STATUS QUO%	100.00%	103.06%	118.80%	87.41%	103.41%	88.06%	63.27%	56.55%	123.74%	0.00%	22.50%	0.00%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$5,339,633)	(\$23,872)	\$2,801,438	(\$6,583,453)	\$16,526	(\$1,006,342)	(\$588,329)	(\$3,849)	\$94,020	\$0	(\$45,771)	\$0
	Deficiency Input equals Output												
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	\$2,890,309	\$3,482,129	(\$5,415,642)	\$36,065	(\$817,384)	(\$558,895)	(\$3,717)	\$112,562	\$0	(\$45,429)	\$0
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	11.45%	19.27%	3.51%	10.33%	3.95%	-7.75%	-19.65%	20.45%	0.00%	-31.90%	0.00%

2016 Cost Allocation Model

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Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
 Customer Unit Cost per month - Directly Related
 Customer Unit Cost per month - Minimum System with PLCC Adjustment
 Existing Approved Fixed Charge

1	2	3	4	6	7	8	9	11	12	13
Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
\$4.32	\$6.73	\$38.92	\$159.36	\$78.81	\$0.19	\$1.76	-\$0.03	0	\$192.92	0
\$7.53	\$11.03	\$67.18	\$281.82	\$201.92	\$0.46	\$3.53	-\$0.02	0	\$312.33	0
\$15.67	\$23.40	\$95.22	\$506.30	\$559.20	\$13.36	\$12.60	\$7.41	0	\$264.20	0
\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41

2016 Cost Allocation Model

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Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	7,379,644,000
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Total kW from Load Forecast	10,034,217
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Deficiency/sufficiency (RRWF 8, cell F51)	12,877,945
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Miscellaneous Revenue (RRWF 5, cell F48)	11,562,581
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Billing Data	ID	Total	1	2	3	4	6	7	8	9	11	12	13
			Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Forecast kWh	CEN	7,379,644,000	2,198,259,000	716,896,000	2,907,445,000	877,400,000	619,253,000	43,653,000	48,000	16,690,000			
Forecast kW	CDEM	10,034,217			6,908,640	1,877,691	1,119,726	123,144	216			4,800	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,476,514			1,727,160	469,423	279,932						
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-											
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	7,379,644,000	2,198,259,000	716,896,000	2,907,445,000	877,400,000	619,253,000	43,653,000	48,000	16,690,000	-	-	-
Existing Monthly Charge			\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41
Existing Distribution kWh Rate			\$0.0234	\$0.0210						\$0.0219			
Existing Distribution kW Rate					\$3.5691	\$3.4887	\$3.3129	\$3.9997	\$10.0361		\$2	\$1	\$2
Existing TOA Rate					\$0.45	\$0.45	\$0.45						
Additional Charges													
Distribution Revenue from Rates		\$158,986,352	\$86,397,220	\$19,995,810	\$35,058,607	\$10,375,565	\$5,720,075	\$872,268	\$3,776	\$552,900	\$0	\$10,131	\$0
Transformer Ownership Allowance		\$1,114,431	\$0	\$0	\$777,222	\$211,240	\$125,969	\$0	\$0	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$157,871,920	\$86,397,220	\$19,995,810	\$34,281,385	\$10,164,325	\$5,594,105	\$872,268	\$3,776	\$552,900	\$0	\$10,131	\$0

2016 Cost Allocation Model

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Sheet 16.2 Customer Data Worksheet -

	ID	Total	1	2	3	4	6	7	8	9	11	12	13
			Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													
Bad Debt 3 Year Historical Average	BDHA	\$2,000,008	\$1,354,005	\$422,002	\$150,001	\$74,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$884,964	\$658,889	\$119,577	\$93,649	\$12,109	\$102	\$156	\$104	\$377			
Number of Bills	CNB	3,952,466	3,615,094	295,514.00	39,878.00	912.00	132.00	180.00	612.00	120.00		24	
Number of Devices	CDEV							55,516	51	3,525			
Number of Connections (Unmetered)	CCON	7,277						3,701	51	3,525			
Total Number of Customers	CCA	329,372	301,258	24,626	3,323	76	11	15	51	10		2	
Bulk Customer Base	CCB	329,372	301,258	24,626	3,323	76	11	15	51	10		2	
Primary Customer Base	CCP	337,637	301,258	24,626	3,323	76	11	8,281	51	10			
Line Transformer Customer Base	CCLT	337,213	301,258	24,626	2,948	33	5	8,281	51	10			
Secondary Customer Base	CCS	327,622	301,258	24,626	1,662			15	51	10			
Weighted - Services	CWCS	374,403	301,258	49,252	16,616	-	-	3,701	51	3,525	-	-	-
Weighted Meter -Capital	CWMC	61,277,413	44,596,728	9,189,973	6,600,712	760,000	110,000	-	-	-	-	20,000	-
Weighted Meter Reading	CWMR	506,049	301,258	24,626	161,215	16,182	2,342	-	-	-	-	426	-
Weighted Bills	CWNB	4,208,102	3,615,094	304,390	256,548	23,055	3,329	4,531	432	125	-	598	-

Bad Debt Data

Historic Year:	2012	2,000,008	1,354,005	422,002	150,001	74,000							
Historic Year:	2013	2,000,008	1,354,005	422,002	150,001	74,000							
Historic Year:	2014	2,000,008	1,354,005	422,002	150,001	74,000							
Three-year average		2,000,008	1,354,005	422,002	150,001	74,000	-	-	-	-	-	-	-

SSS Admin Charge Data

Historic Year:	2012	979,657	895,929	74,332	9,078	226	35	56		2			
Historic Year:	2013	896,212	819,690	67,433	8,586	214	30	12		270			
Historic Year:	2014	920,026	842,937	67,671	8,715	253	30	21		398			
Three-year average		931,965	852,852	69,812	8,793	231	32	22	-	224	-	-	-

Street Lighting Adjustment Factors

NCP Test Results	4 NCP
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Class	Primary Asset Data		Line Transformer Asset Data	
	Customers/ Devices	4 NCP	Customers/ Devices	4 NCP
Residential	301,258	1,945,515	301,258	1,945,515
Street Light	55,516	53,482	55,516	53,482

Street Lighting Adjustment Factors	
Primary	6.7036
Line Transformer	6.7036

2016 Cost Allocation Model

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Sheet 18 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	4	6	7	8	9	11	12	13
		Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
CO-INCIDENT PEAK												
1 CP												
Transformation CP	TCP1	1,270,901	433,446	151,153	500,093	107,082	77,391	-	-	1,736	-	-
Bulk Delivery CP	BCP1	1,270,901	433,446	151,153	500,093	107,082	77,391	-	-	1,736	-	-
Total Sytem CP	DCP1	1,270,901	433,446	151,153	500,093	107,082	77,391	-	-	1,736	-	-
4 CP												
Transformation CP	TCP4	4,962,106	1,778,343	484,980	1,890,014	468,304	315,703	17,376	14	7,373	-	-
Bulk Delivery CP	BCP4	4,962,106	1,778,343	484,980	1,890,014	468,304	315,703	17,376	14	7,373	-	-
Total Sytem CP	DCP4	4,962,106	1,778,343	484,980	1,890,014	468,304	315,703	17,376	14	7,373	-	-
12 CP												
Transformation CP	TCP12	13,737,495	4,668,145	1,371,988	5,281,389	1,395,030	947,866	50,282	45	22,520	-	230
Bulk Delivery CP	BCP12	13,737,495	4,668,145	1,371,988	5,281,389	1,395,030	947,866	50,282	45	22,520	-	230
Total Sytem CP	DCP12	13,737,495	4,668,145	1,371,988	5,281,389	1,395,030	947,866	50,282	45	22,520	-	230
NON CO INCIDENT PEAK												
1 NCP												
Classification NCP from Load Data Provider	DNCP1	1,446,038	493,272	151,153	519,528	159,390	105,423	13,837	13	2,270	-	1,152
Primary NCP	PNCP1	1,446,038	493,272	151,153	519,528	159,390	105,423	13,837	13	2,270	-	1,152
Line Transformer NCP	LTNCP1	1,232,894	493,272	151,153	451,990	70,131	49,549	13,837	13	2,270	-	680
Secondary NCP	SNCP1	920,309	493,272	151,153	259,765	-	-	13,837	13	2,270	-	-
4 NCP												
Classification NCP from Load Data Provider	DNCP4	5,618,628	1,945,515	569,448	2,017,404	614,595	405,373	53,482	50	8,927	-	3,836
Primary NCP	PNCP4	5,618,628	1,945,515	569,448	2,017,404	614,595	405,373	53,482	50	8,927	-	3,836
Line Transformer NCP	LTNCP4	4,830,068	1,945,515	569,448	1,789,437	270,422	190,526	53,482	50	8,927	-	2,263
Secondary NCP	SNCP4	3,586,123	1,945,515	569,448	1,008,702	-	-	53,482	50	8,927	-	-
12 NCP												
Classification NCP from Load Data Provider	DNCP12	15,541,461	5,396,320	1,558,336	5,661,573	1,668,863	1,092,326	130,317	122	25,948	-	7,657
Primary NCP	PNCP12	15,541,461	5,396,320	1,558,336	5,661,573	1,668,863	1,092,326	130,317	122	25,948	-	7,657
Line Transformer NCP	LTNCP12	13,288,821	5,396,320	1,558,336	4,925,569	734,300	513,394	130,317	122	25,948	-	4,517
Secondary NCP	SNCP12	9,941,829	5,396,320	1,558,336	2,830,787	-	-	130,317	122	25,948	-	-

2016 Cost Allocation Model

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Sheet O1 Revenue to Cost Summary Worksheet -

Instructions:

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base	Total	1	2	3	4	6	7	8	9	11	12	13	
Assets	Residential	GS <50	GS 50 to 1,499 kW	GS 1 500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1 500 to 4,999 kW	Standby Power Large Use		
crev	Distribution Revenue at Existing Rates	\$157,871,920	\$86,397,220	\$19,995,810	\$34,281,385	\$10,164,325	\$5,594,105	\$872,268	\$3,776	\$552,900	\$0	\$10,131	\$0
mi	Miscellaneous Revenue (mi)	\$11,562,581	\$7,880,878	\$1,121,706	\$1,817,598	\$413,939	\$244,404	\$61,951	\$728	\$18,635	\$0	\$2,753	\$0
	Miscellaneous Revenue Input equals Output												
	Total Revenue at Existing Rates	\$169,434,501	\$94,278,097	\$21,117,516	\$36,098,973	\$10,578,263	\$5,838,509	\$934,219	\$4,504	\$571,535	\$0	\$12,884	\$0
	Factor required to recover deficiency (1 + D)	1.0816											
	Distribution Revenue at Status Quo Rates	\$170,749,866	\$93,444,823	\$21,626,911	\$37,077,790	\$10,993,450	\$6,050,428	\$943,421	\$4,085	\$598,001	\$0	\$10,957	\$0
	Miscellaneous Revenue (mi)	\$11,562,581	\$7,880,878	\$1,121,706	\$1,817,598	\$413,939	\$244,404	\$61,951	\$728	\$18,635	\$0	\$2,753	\$0
	Total Revenue at Status Quo Rates	\$182,312,447	\$101,325,701	\$22,748,617	\$38,895,378	\$11,407,389	\$6,294,832	\$1,005,372	\$4,812	\$616,636	\$0	\$13,710	\$0
di	Expenses												
cu	Distribution Costs (d)	\$27,562,134	\$13,250,516	\$2,867,302	\$7,686,137	\$1,999,556	\$1,328,490	\$318,197	\$1,222	\$99,784	\$0	\$10,929	\$0
ad	Customer Related Costs (cu)	\$16,591,974	\$13,485,325	\$1,649,444	\$1,246,480	\$176,152	\$15,457	\$12,757	\$1,216	\$352	\$0	\$2,730	\$0
dep	General and Administration (ad)	\$40,538,773	\$24,185,202	\$4,157,259	\$8,427,580	\$2,064,525	\$1,283,311	\$311,449	\$2,190	\$94,502	\$0	\$12,744	\$0
inp	Depreciation and Amortization (dep)	\$43,558,281	\$21,449,436	\$4,755,870	\$11,847,334	\$2,981,579	\$1,957,646	\$418,986	\$1,523	\$129,870	\$0	\$16,037	\$0
int	PLs (INPUT)	\$3,720,009	\$1,755,552	\$394,543	\$1,063,647	\$273,542	\$181,393	\$38,004	\$138	\$11,832	\$0	\$1,358	\$0
	Interest	\$18,131,172	\$8,556,490	\$1,922,987	\$5,184,173	\$1,333,231	\$884,103	\$185,231	\$671	\$57,669	\$0	\$6,617	\$0
	Total Expenses	\$156,102,342	\$82,682,522	\$15,747,416	\$35,455,351	\$8,830,584	\$5,650,400	\$1,284,624	\$6,960	\$394,010	\$0	\$50,474	\$0
NI	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Allocated Net Income (NI)	\$32,210,105	\$15,200,641	\$3,416,196	\$9,209,706	\$2,368,490	\$1,570,613	\$329,063	\$1,192	\$102,450	\$0	\$11,755	\$0
	Revenue Requirement (includes NI)	\$182,312,447	\$97,883,163	\$19,163,617	\$44,665,057	\$11,199,074	\$7,221,013	\$1,613,687	\$8,152	\$496,459	\$0	\$62,229	\$0
	Revenue Requirement Input equals Output												
dp	Rate Base Calculation												
acc	Net Assets												
co	Distribution Plant - Gross	\$842,014,035	\$403,132,750	\$89,737,621	\$237,109,634	\$60,339,576	\$39,977,764	\$8,660,778	\$31,960	\$2,716,307	\$0	\$307,646	\$0
	General Plant - Gross	\$143,786,337	\$68,649,731	\$15,261,305	\$40,631,380	\$10,349,092	\$6,865,710	\$1,499,741	\$5,558	\$471,321	\$0	\$52,498	\$0
	Accumulated Depreciation	(\$134,245,407)	(\$65,213,913)	(\$14,615,928)	(\$37,107,208)	(\$9,397,582)	(\$6,182,243)	(\$1,276,507)	(\$4,599)	(\$396,236)	\$0	(\$49,230)	\$0
	Capital Contribution	(\$60,422,486)	(\$32,686,561)	(\$6,468,107)	(\$14,749,317)	(\$3,266,500)	(\$2,181,531)	(\$779,143)	(\$3,480)	(\$265,672)	\$0	(\$22,176)	\$0
	Total Net Plant	\$791,132,479	\$373,882,107	\$83,914,891	\$225,884,489	\$58,024,586	\$38,479,700	\$8,102,869	\$29,438	\$2,525,660	\$0	\$288,738	\$0
COP	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Cost of Power (COP)	\$911,714,427	\$273,437,511	\$88,495,848	\$358,000,053	\$108,031,563	\$76,246,717	\$5,408,923	\$6,381	\$2,087,431	\$0	\$0	\$0
	OM&A Expenses	\$84,692,890	\$50,921,043	\$8,674,015	\$17,360,197	\$4,242,233	\$2,627,258	\$642,404	\$4,628	\$194,638	\$0	\$26,463	\$0
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$996,407,307	\$324,358,555	\$97,169,863	\$375,360,249	\$112,273,797	\$78,873,976	\$6,051,326	\$11,009	\$2,282,069	\$0	\$26,463	\$0
	Working Capital	\$74,730,548	\$24,326,892	\$7,287,740	\$28,152,019	\$8,420,535	\$5,915,548	\$453,849	\$826	\$171,155	\$0	\$1,985	\$0
	Total Rate Base	\$865,863,027	\$398,208,999	\$91,202,631	\$254,036,508	\$66,445,121	\$44,395,248	\$8,556,719	\$30,264	\$2,696,815	\$0	\$290,723	\$0
	Rate Base Input equals Output												
	Equity Component of Rate Base	\$346,345,211	\$159,283,600	\$36,481,052	\$101,614,603	\$26,578,048	\$17,758,099	\$3,422,687	\$12,106	\$1,078,726	\$0	\$116,289	\$0
	Net Income on Allocated Assets	\$32,210,105	\$18,643,179	\$7,001,201	\$3,440,027	\$2,576,804	\$644,432	(\$279,252)	(\$2,148)	\$222,626	\$0	(\$36,764)	\$0
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$32,210,105	\$18,643,179	\$7,001,201	\$3,440,027	\$2,576,804	\$644,432	(\$279,252)	(\$2,148)	\$222,626	\$0	(\$36,764)	\$0
	RATIOS ANALYSIS												
	REVENUE TO EXPENSES STATUS QUO%	100.00%	103.52%	118.71%	87.08%	101.86%	87.17%	62.30%	59.03%	124.21%	0.00%	22.03%	0.00%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$12,877,946)	(\$3,605,066)	\$1,953,905	(\$8,566,084)	(\$620,811)	(\$1,382,504)	(\$679,468)	(\$3,648)	\$75,076	\$0	(\$49,345)	\$0
	Deficiency Input equals Output												
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	\$3,442,538	\$3,585,005	(\$5,769,679)	\$208,314	(\$926,181)	(\$608,315)	(\$3,340)	\$120,177	\$0	(\$48,519)	\$0
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	11.70%	19.19%	3.39%	9.70%	3.63%	-8.16%	-17.74%	20.64%	0.00%	-31.61%	0.00%

2016 Cost Allocation Model

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Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
 Customer Unit Cost per month - Directly Related
 Customer Unit Cost per month - Minimum System with PLCC Adjustment
 Existing Approved Fixed Charge

	1	2	3	4	6	7	8	9	11	12	13
	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Customer Unit Cost per month - Avoided Cost	\$4.39	\$6.87	\$39.92	\$162.75	\$78.48	\$0.19	\$1.80	-\$0.03	0	\$194.38	0
Customer Unit Cost per month - Directly Related	\$7.62	\$11.19	\$68.36	\$285.72	\$202.09	\$0.47	\$3.58	-\$0.02	0	\$314.40	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$15.96	\$23.79	\$96.68	\$516.39	\$568.58	\$13.97	\$12.98	\$7.59	0	\$258.21	0
Existing Approved Fixed Charge	\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41

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Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	7,366,004,000
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Total kW from Load Forecast	9,986,854
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Deficiency/sufficiency (RRWF 8, cell F51)	20,797,160
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Miscellaneous Revenue (RRWF 5, cell F48)	11,719,491
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Billing Data	ID	Total	1	2	3	4	6	7	8	9	11	12	13
			Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Forecast kWh	CEN	7,366,004,000	2,206,411,000	709,791,000	2,875,422,000	895,369,000	618,467,000	43,765,000	48,000	16,731,000			
Forecast kW	CDEM	9,986,854			6,824,350	1,916,044	1,118,300	123,144	216			4,800	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,464,674			1,706,088	479,011	279,575						
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-											
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	7,366,004,000	2,206,411,000	709,791,000	2,875,422,000	895,369,000	618,467,000	43,765,000	48,000	16,731,000	-	-	-
Existing Monthly Charge			\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41
Existing Distribution kWh Rate			\$0.0234	\$0.0210						\$0.0219			
Existing Distribution kW Rate					\$3.5691	\$3.4887	\$3.3129	\$3.9997	\$10.0361		\$2	\$1	\$2
Existing TOA Rate					\$0.45	\$0.45	\$0.45						
Additional Charges													
Distribution Revenue from Rates		\$159,421,148	\$87,038,947	\$19,869,160	\$34,845,925	\$10,509,367	\$5,715,350	\$872,268	\$3,651	\$556,350	\$0	\$10,131	\$0
Transformer Ownership Allowance		\$1,109,103	\$0	\$0	\$767,739	\$215,555	\$125,809	\$0	\$0	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$158,312,045	\$87,038,947	\$19,869,160	\$34,078,185	\$10,293,812	\$5,589,542	\$872,268	\$3,651	\$556,350	\$0	\$10,131	\$0

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Sheet I6.2 Customer Data Worksheet -

		1	2	3	4	6	7	8	9	11	12	13	
	ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													
Bad Debt 3 Year Historical Average	BDHA	\$2,000,008	\$1,354,005	\$422,002	\$150,001	\$74,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$884,964	\$658,889	\$119,577	\$93,649	\$12,109	\$102	\$156	\$104	\$377			
Number of Bills	CNB	4,000,741	3,661,730	296,863.00	40,216.00	912.00	132.00	180.00	564.00	120.00		24	
Number of Devices	CDEV							55,516	47	3,573			
Number of Connections (Unmetered)	CCON	7,321						3,701	47	3,573			
Total Number of Customers	CCA	333,395	305,144	24,739	3,351	76	11	15	47	10		2	
Bulk Customer Base	CCB	333,395	305,144	24,739	3,351	76	11	15	47	10		2	
Primary Customer Base	CCP	341,759	305,144	24,739	3,351	76	11	8,379	47	10		2	
Line Transformer Customer Base	CCLT	341,330	305,144	24,739	2,973	33	5	8,379	47	10			
Secondary Customer Base	CCS	331,630	305,144	24,739	1,676			15	47	10			
Weighted - Services	CWCS	378,699	305,144	49,477	16,757	-	-	3,701	47	3,573	-	-	-
Weighted Meter - Capital	CWMC	61,981,642	45,164,084	9,232,122	6,695,436	760,000	110,000	-	-	-	-	20,000	-
Weighted Meter Reading	CWMR	511,414	305,144	24,739	162,581	16,182	2,342	-	-	-	-	426	-
Weighted Bills	CWNB	4,258,268	3,661,730	305,779	258,722	23,055	3,329	4,531	398	125	-	598	-

Bad Debt Data

Historic Year:	2012	2,000,008	1,354,005	422,002	150,001	74,000							
Historic Year:	2013	2,000,008	1,354,005	422,002	150,001	74,000							
Historic Year:	2014	2,000,008	1,354,005	422,002	150,001	74,000							
Three-year average		2,000,008	1,354,005	422,002	150,001	74,000	-	-	-	-	-	-	-

2016 Cost Allocation Model

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Sheet 18 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	4	6	7	8	9	11	12	13
		Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
CO-INCIDENT PEAK												
1 CP												
Transformation CP	TCP1	1,267,602	435,054	149,655	494,585	109,276	77,293	-	-	1,740	-	-
Bulk Delivery CP	BCP1	1,267,602	435,054	149,655	494,585	109,276	77,293	-	-	1,740	-	-
Total Sytem CP	DCP1	1,267,602	435,054	149,655	494,585	109,276	77,293	-	-	1,740	-	-
4 CP												
Transformation CP	TCP4	4,952,332	1,784,940	480,173	1,869,197	477,895	315,302	17,420	13	7,391	-	-
Bulk Delivery CP	BCP4	4,952,332	1,784,940	480,173	1,869,197	477,895	315,302	17,420	13	7,391	-	-
Total Sytem CP	DCP4	4,952,332	1,784,940	480,173	1,869,197	477,895	315,302	17,420	13	7,391	-	-
12 CP												
Transformation CP	TCP12	13,710,594	4,685,463	1,358,391	5,223,220	1,423,600	946,663	50,411	42	22,576	-	230
Bulk Delivery CP	BCP12	13,710,594	4,685,463	1,358,391	5,223,220	1,423,600	946,663	50,411	42	22,576	-	230
Total Sytem CP	DCP12	13,710,594	4,685,463	1,358,391	5,223,220	1,423,600	946,663	50,411	42	22,576	-	230
NON CO INCIDENT PEAK												
1 NCP												
Classification NCP from Load Data Provider	DNCP1	1,443,818	495,101	149,655	513,806	162,654	105,290	13,873	12	2,276	-	1,152
Primary NCP	PNCP1	1,443,818	495,101	149,655	513,806	162,654	105,290	13,873	12	2,276	-	1,152
Line Transformer NCP	LTNCP1	1,229,661	495,101	149,655	447,011	71,567	49,486	13,873	12	2,276	-	680
Secondary NCP	SNCP1	917,820	495,101	149,655	256,903	-	-	13,873	12	2,276	-	-
4 NCP												
Classification NCP from Load Data Provider	DNCP4	5,610,210	1,952,732	563,804	1,995,184	627,182	404,858	53,619	46	8,949	-	3,836
Primary NCP	PNCP4	5,610,210	1,952,732	563,804	1,995,184	627,182	404,858	53,619	46	8,949	-	3,836
Line Transformer NCP	LTNCP4	4,817,385	1,952,732	563,804	1,769,728	275,960	190,284	53,619	46	8,949	-	2,263
Secondary NCP	SNCP4	3,576,742	1,952,732	563,804	997,592	-	-	53,619	46	8,949	-	-
12 NCP												
Classification NCP from Load Data Provider	DNCP12	15,516,859	5,416,339	1,542,892	5,599,216	1,703,041	1,090,940	130,651	112	26,011	-	7,657
Primary NCP	PNCP12	15,516,859	5,416,339	1,542,892	5,599,216	1,703,041	1,090,940	130,651	112	26,011	-	7,657
Line Transformer NCP	LTNCP12	13,253,921	5,416,339	1,542,892	4,871,318	749,338	512,742	130,651	112	26,011	-	4,517
Secondary NCP	SNCP12	9,915,614	5,416,339	1,542,892	2,799,608	-	-	130,651	112	26,011	-	-

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Sheet 01 Revenue to Cost Summary Worksheet -

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
Assets												
crev	Distribution Revenue at Existing Rates	\$158,312,045	\$87,038,947	\$19,869,160	\$34,078,185	\$10,293,812	\$5,589,542	\$872,268	\$3,651	\$566,350	\$0	\$10,131
mi	Miscellaneous Revenue (mi)	\$11,719,491	\$7,993,114	\$1,130,181	\$1,833,178	\$428,782	\$248,755	\$63,092	\$679	\$18,898	\$0	\$2,812
	Miscellaneous Revenue Input equals Output											
	Total Revenue at Existing Rates	\$170,031,536	\$95,032,060	\$20,999,341	\$35,911,364	\$10,722,594	\$5,838,296	\$935,360	\$4,329	\$575,247	\$0	\$12,943
	Factor required to recover deficiency (1 + D)	1.1314										
	Distribution Revenue at Status Quo Rates	\$179,109,205	\$98,473,092	\$22,479,335	\$38,554,973	\$11,646,091	\$6,323,829	\$986,857	\$4,130	\$629,436	\$0	\$11,461
	Miscellaneous Revenue (mi)	\$11,719,491	\$7,993,114	\$1,130,181	\$1,833,178	\$428,782	\$248,755	\$63,092	\$679	\$18,898	\$0	\$2,812
	Total Revenue at Status Quo Rates	\$190,828,696	\$106,466,206	\$23,609,516	\$40,388,152	\$12,074,873	\$6,572,584	\$1,049,949	\$4,809	\$648,334	\$0	\$14,274
Expenses												
di	Distribution Costs (di)	\$28,088,570	\$13,532,298	\$2,899,877	\$7,773,770	\$2,086,571	\$1,356,596	\$325,495	\$1,134	\$101,546	\$0	\$11,282
cu	Customer Related Costs (cu)	\$16,908,881	\$13,755,645	\$1,671,926	\$1,268,298	\$180,299	\$15,571	\$12,848	\$1,129	\$355	\$0	\$2,810
ad	General and Administration (ad)	\$41,313,063	\$24,681,209	\$4,207,196	\$8,532,671	\$2,150,921	\$1,311,199	\$318,567	\$2,032	\$96,161	\$0	\$13,107
dep	Depreciation and Amortization (dep)	\$46,388,393	\$22,891,408	\$5,022,676	\$12,526,568	\$3,249,622	\$2,089,548	\$451,022	\$1,487	\$138,694	\$0	\$17,367
INPU	PILS (INPU)	\$4,983,589	\$2,347,140	\$523,583	\$1,419,824	\$378,351	\$245,583	\$51,298	\$167	\$15,781	\$0	\$1,862
INT	Interest	\$19,349,743	\$9,113,222	\$2,032,914	\$5,512,740	\$1,469,021	\$953,523	\$199,174	\$849	\$61,273	\$0	\$7,228
	Total Expenses	\$157,032,239	\$86,320,923	\$16,358,173	\$37,033,870	\$9,514,785	\$5,972,020	\$1,358,404	\$6,598	\$413,810	\$0	\$53,656
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$33,796,457	\$15,917,246	\$3,550,708	\$9,628,606	\$2,565,806	\$1,665,433	\$347,879	\$1,134	\$107,020	\$0	\$12,624
	Revenue Requirement (includes NI)	\$190,828,696	\$102,238,169	\$19,908,880	\$46,662,477	\$12,080,591	\$7,637,453	\$1,706,283	\$7,733	\$520,831	\$0	\$66,281
	Revenue Requirement Input equals Output											
Rate Base Calculation												
	Net Assets											
dp	Distribution Plant - Gross	\$933,897,898	\$448,448,845	\$98,752,735	\$260,786,437	\$68,439,678	\$44,381,183	\$9,693,368	\$32,419	\$3,015,421	\$0	\$347,811
gp	General Plant - Gross	\$160,744,133	\$76,867,704	\$16,907,309	\$45,113,036	\$11,860,146	\$7,703,155	\$1,698,076	\$5,703	\$529,049	\$0	\$59,956
accum dep	Accumulated Depreciation	(\$180,299,105)	(\$88,078,561)	(\$19,488,084)	(\$49,288,024)	(\$12,837,079)	(\$8,267,340)	(\$1,732,468)	(\$5,683)	(\$535,139)	\$0	(\$66,727)
co	Capital Contribution	(\$83,376,216)	(\$45,178,899)	(\$8,587,777)	(\$20,278,125)	(\$4,581,938)	(\$2,998,936)	(\$1,079,503)	(\$4,363)	(\$365,981)	\$0	(\$30,692)
	Total Net Plant	\$830,966,710	\$392,059,088	\$87,314,183	\$236,333,323	\$62,880,807	\$40,818,062	\$8,579,474	\$28,076	\$2,643,350	\$0	\$310,348
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$947,558,773	\$285,391,883	\$91,246,474	\$388,891,926	\$114,864,148	\$79,341,238	\$5,642,837	\$6,519	\$2,173,747	\$0	\$0
	OM&A Expenses	\$86,310,514	\$51,969,153	\$8,778,999	\$17,574,739	\$4,417,791	\$2,683,366	\$656,910	\$4,295	\$198,062	\$0	\$27,199
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$1,033,869,288	\$337,361,036	\$100,025,474	\$386,466,665	\$119,281,939	\$82,024,604	\$6,299,748	\$10,814	\$2,371,809	\$0	\$27,199
Working Capital		\$77,540,197	\$25,302,078	\$7,501,911	\$28,985,000	\$8,946,145	\$6,151,845	\$472,481	\$811	\$177,886	\$0	\$2,040
	Total Rate Base	\$908,506,907	\$417,361,166	\$94,816,094	\$265,318,323	\$71,826,952	\$46,969,908	\$9,051,955	\$28,887	\$2,821,235	\$0	\$312,388
	Rate Base Input equals Output											
	Equity Component of Rate Base	\$363,402,763	\$166,944,466	\$37,926,438	\$106,127,329	\$28,730,781	\$18,787,963	\$3,620,782	\$11,555	\$1,128,494	\$0	\$124,955
	Net Income on Allocated Assets	\$33,796,457	\$20,145,283	\$7,251,343	\$3,354,282	\$2,560,088	\$600,564	(\$308,455)	(\$1,789)	\$234,524	\$0	(\$39,382)
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$33,796,457	\$20,145,283	\$7,251,343	\$3,354,282	\$2,560,088	\$600,564	(\$308,455)	(\$1,789)	\$234,524	\$0	(\$39,382)
RATIOS ANALYSIS												
	REVENUE TO EXPENSES STATUS QUO%	100.00%	104.14%	118.59%	86.55%	99.95%	86.06%	61.53%	62.19%	124.48%	0.00%	21.54%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$20,797,160)	(\$7,206,108)	\$1,090,461	(\$10,751,113)	(\$1,357,997)	(\$1,799,156)	(\$770,923)	(\$3,403)	\$54,417	\$0	(\$53,338)
	Deficiency Input equals Output											
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$4,228,037	\$3,700,636	(\$6,274,325)	(\$5,718)	(\$1,064,869)	(\$656,334)	(\$2,924)	\$127,503	\$0	(\$52,007)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	12.07%	19.12%	3.16%	8.91%	3.20%	-8.52%	-15.49%	20.78%	0.00%	-31.52%

2016 Cost Allocation Model

EB-2015-0004 (Year 2018)

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
 Customer Unit Cost per month - Directly Related
 Customer Unit Cost per month - Minimum System with PLCC Adjustment
 Existing Approved Fixed Charge

	1	2	3	4	6	7	8	9	11	12	13
	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Customer Unit Cost per month - Avoided Cost	\$4.45	\$6.99	\$40.68	\$163.83	\$74.13	\$0.19	\$1.80	-\$0.03	0	\$197.40	0
Customer Unit Cost per month - Directly Related	\$7.69	\$11.31	\$69.22	\$286.93	\$197.86	\$0.46	\$3.59	-\$0.02	0	\$317.59	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$16.27	\$24.21	\$98.21	\$528.29	\$592.84	\$14.54	\$13.34	\$7.81	0	\$260.49	0
Existing Approved Fixed Charge	\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41

2016 Cost Allocation Model

EB-2015-0004 (Year 2019)

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	7,364,071,000
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Total kW from Load Forecast	9,962,801
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Deficiency/sufficiency (RRWF 8, cell F51)	27,873,986
--	------------

Miscellaneous Revenue (RRWF 5, cell F48)	11,799,409
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Billing Data	ID	Total	1	2	3	4	6	7	8	9	11	12	13
			Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Forecast kWh	CEN	7,364,071,000	2,214,984,000	704,193,000	2,852,593,000	914,569,000	617,036,000	43,876,000	48,000	16,772,000			
Forecast kW	CDEM	9,962,801			6,761,930	1,957,009	1,115,702	123,144	216			4,800	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,458,660			1,690,483	489,252	278,926						
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-											
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	7,364,071,000	2,214,984,000	704,193,000	2,852,593,000	914,569,000	617,036,000	43,876,000	48,000	16,772,000	-	-	-
Existing Monthly Charge			\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41
Existing Distribution kWh Rate			\$0.0234	\$0.0210						\$0.0219			
Existing Distribution kW Rate					\$3.5691	\$3.4887	\$3.3129	\$3.9997	\$10.0361		\$2	\$1	\$2
Existing TOA Rate					\$0.45	\$0.45	\$0.45						
Additional Charges													
Distribution Revenue from Rates		\$159,976,740	\$87,685,777	\$19,773,873	\$34,712,342	\$10,652,281	\$5,706,743	\$872,268	\$3,525	\$559,799	\$0	\$10,131	\$0
Transformer Ownership Allowance		\$1,106,397	\$0	\$0	\$760,717	\$220,164	\$125,516	\$0	\$0	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$158,870,343	\$87,685,777	\$19,773,873	\$33,951,625	\$10,432,118	\$5,581,227	\$872,268	\$3,525	\$559,799	\$0	\$10,131	\$0

2016 Cost Allocation Model

EB-2015-0004 (Year 2019)

Sheet 16.2 Customer Data Worksheet -

	ID	Total	1	2	3	4	6	7	8	9	11	12	13
			Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													
Bad Debt 3 Year Historical Average	BDHA	\$2,000,008	\$1,354,005	\$422,002	\$150,001	\$74,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$884,964	\$658,889	\$119,577	\$93,649	\$12,109	\$102	\$156	\$104	\$377			
Number of Bills	CNB	4,048,512	3,707,875	298,195.00	40,558.00	912.00	132.00	180.00	516.00	120.00		24	
Number of Devices	CDEV							55,516	43	3,621			
Number of Connections (Unmetered)	CCON	7,365						3,701	43	3,621			
Total Number of Customers	CCA	337,376	308,990	24,850	3,380	76	11	15	43	10		2	
Bulk Customer Base	CCB	337,376	308,990	24,850	3,380	76	11	15	43	10		2	
Primary Customer Base	CCP	345,834	308,990	24,850	3,380	76	11	8,473	43	10		2	
Line Transformer Customer Base	CCLT	345,402	308,990	24,850	2,998	33	5	8,473	43	10			
Secondary Customer Base	CCS	335,597	308,990	24,850	1,690			15	43	10			
Weighted - Services	CWCS	382,953	308,990	49,699	16,899	-	-	3,701	43	3,621	-	-	-
Weighted Meter -Capital	CWMC	62,395,113	45,725,600	9,273,525	6,505,988	760,000	110,000	-	-	-	-	20,000	-
Weighted Meter Reading	CWMR	516,753	308,990	24,850	163,964	16,182	2,342	-	-	-	-	426	-
Weighted Bills	CWNB	4,307,951	3,707,875	307,151	260,922	23,055	3,329	4,531	364	125	-	598	-

Bad Debt Data

Historic Year:	2012	2,000,008	1,354,005	422,002	150,001	74,000							
Historic Year:	2013	2,000,008	1,354,005	422,002	150,001	74,000							
Historic Year:	2014	2,000,008	1,354,005	422,002	150,001	74,000							
Three-year average		2,000,008	1,354,005	422,002	150,001	74,000	-	-	-	-	-	-	-

SSS Admin Charge Data

Historic Year:	2012	979,657	895,929	74,332	9,078	226	35	56		2			
Historic Year:	2013	896,212	819,690	67,433	8,586	214	30	12		270			
Historic Year:	2014	920,026	842,937	67,671	8,715	253	30	21		398			
Three-year average		931,965	852,852	69,812	8,793	231	32	22	-	224	-	-	-

Street Lighting Adjustment Factors

NCP Test Results	4 NCP
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Class	Primary Asset Data		Line Transformer Asset Data	
	Customers/ Devices	4 NCP	Customers/ Devices	4 NCP
Residential	308,990	1,960,323	308,990	1,960,323
Street Light	55,516	53,755	55,516	53,755

Street Lighting Adjustment Factors	
Primary	6.5522
Line Transformer	6.5522

2016 Cost Allocation Model

EB-2015-0004 (Year 2019)

Sheet 18 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	4	6	7	8	9	11	12	13
		Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
CO-INCIDENT PEAK												
1 CP												
Transformation CP	TCP1	1,266,355	436,746	148,474	490,658	111,619	77,114	-	-	1,744	-	-
Bulk Delivery CP	BCP1	1,266,355	436,746	148,474	490,658	111,619	77,114	-	-	1,744	-	-
Total Sytem CP	DCP1	1,266,355	436,746	148,474	490,658	111,619	77,114	-	-	1,744	-	-
4 CP												
Transformation CP	TCP4	4,950,222	1,791,878	476,386	1,854,357	488,143	314,572	17,464	12	7,410	-	-
Bulk Delivery CP	BCP4	4,950,222	1,791,878	476,386	1,854,357	488,143	314,572	17,464	12	7,410	-	-
Total Sytem CP	DCP4	4,950,222	1,791,878	476,386	1,854,357	488,143	314,572	17,464	12	7,410	-	-
12 CP												
Transformation CP	TCP12	13,705,140	4,703,675	1,347,677	5,181,751	1,454,127	944,473	50,539	38	22,631	-	230
Bulk Delivery CP	BCP12	13,705,140	4,703,675	1,347,677	5,181,751	1,454,127	944,473	50,539	38	22,631	-	230
Total Sytem CP	DCP12	13,705,140	4,703,675	1,347,677	5,181,751	1,454,127	944,473	50,539	38	22,631	-	230
NON CO INCIDENT PEAK												
1 NCP												
Classification NCP from Load Data Provider	DNCP1	1,443,767	497,026	148,474	509,727	166,142	105,046	13,908	11	2,282	-	1,152
Primary NCP	PNCP1	1,443,767	497,026	148,474	509,727	166,142	105,046	13,908	11	2,282	-	1,152
Line Transformer NCP	LTNCP1	1,228,317	497,026	148,474	443,462	73,102	49,372	13,908	11	2,282	-	680
Secondary NCP	SNCP1	916,565	497,026	148,474	254,864	-	-	13,908	11	2,282	-	-
4 NCP												
Classification NCP from Load Data Provider	DNCP4	5,610,179	1,960,323	559,357	1,979,344	640,631	403,922	53,755	42	8,971	-	3,836
Primary NCP	PNCP4	5,610,179	1,960,323	559,357	1,979,344	640,631	403,922	53,755	42	8,971	-	3,836
Line Transformer NCP	LTNCP4	4,812,109	1,960,323	559,357	1,755,678	281,877	189,844	53,755	42	8,971	-	2,263
Secondary NCP	SNCP4	3,572,120	1,960,323	559,357	989,672	-	-	53,755	42	8,971	-	-
12 NCP												
Classification NCP from Load Data Provider	DNCP12	15,515,671	5,437,392	1,530,723	5,554,762	1,739,561	1,088,415	130,983	103	26,075	-	7,657
Primary NCP	PNCP12	15,515,671	5,437,392	1,530,723	5,554,762	1,739,561	1,088,415	130,983	103	26,075	-	7,657
Line Transformer NCP	LTNCP12	13,239,399	5,437,392	1,530,723	4,832,643	765,407	511,556	130,983	103	26,075	-	4,517
Secondary NCP	SNCP12	9,902,658	5,437,392	1,530,723	2,777,381	-	-	130,983	103	26,075	-	-

2016 Cost Allocation Model

EB-2015-0004 (Year 2019)

Sheet 01 Revenue to Cost Summary Worksheet -

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base	Assets	Total	1	2	3	4	6	7	8	9	11	12	13
			Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
	Distribution Revenue at Existing Rates	\$158,870,343	\$87,685,777	\$19,773,873	\$33,951,625	\$10,432,118	\$5,581,227	\$872,268	\$3,525	\$559,799	\$0	\$10,131	\$0
	Miscellaneous Revenue (m)	\$11,799,409	\$8,059,134	\$1,131,417	\$1,833,088	\$439,737	\$249,996	\$63,589	\$626	\$18,981	\$0	\$2,841	\$0
	Miscellaneous Revenue Input equals Output	\$170,669,753	\$95,744,911	\$20,905,291	\$35,784,713	\$10,871,855	\$5,831,223	\$935,857	\$4,151	\$578,780	\$0	\$12,971	\$0
	Total Revenue at Existing Rates	\$170,669,753											
	Factor required to recover deficiency (1 + D)	1.1755											
	Distribution Revenue at Status Quo Rates	\$186,744,329	\$103,070,348	\$23,243,222	\$39,908,477	\$12,262,445	\$6,560,460	\$1,025,309	\$4,143	\$668,017	\$0	\$11,908	\$0
	Miscellaneous Revenue (m)	\$11,799,409	\$8,059,134	\$1,131,417	\$1,833,088	\$439,737	\$249,996	\$63,589	\$626	\$18,981	\$0	\$2,841	\$0
	Total Revenue at Status Quo Rates	\$198,543,738	\$111,129,482	\$24,374,640	\$41,741,565	\$12,702,182	\$6,810,456	\$1,088,898	\$4,769	\$676,998	\$0	\$14,749	\$0
	Expenses												
	Distribution Costs (d)	\$28,625,062	\$13,811,950	\$2,934,637	\$7,873,358	\$2,175,312	\$1,381,238	\$332,596	\$1,045	\$103,325	\$0	\$11,601	\$0
	Customer Related Costs (cu)	\$17,231,840	\$14,039,284	\$1,696,656	\$1,280,371	\$182,644	\$15,709	\$12,942	\$1,040	\$357	\$0	\$2,835	\$0
	General and Administration (ad)	\$42,102,143	\$25,188,410	\$4,261,251	\$8,639,371	\$2,238,846	\$1,335,557	\$325,541	\$1,873	\$97,854	\$0	\$13,441	\$0
	Depreciation and Amortization (dep)	\$48,157,576	\$23,850,037	\$5,180,196	\$12,885,151	\$3,443,233	\$2,163,181	\$471,834	\$1,404	\$144,284	\$0	\$18,255	\$0
	PILs (INPUT)	\$7,338,809	\$3,452,898	\$2,764,562	\$2,081,914	\$573,496	\$363,601	\$76,134	\$223	\$23,187	\$0	\$2,796	\$0
	Interest	\$20,283,401	\$9,543,308	\$2,113,137	\$5,754,107	\$1,585,060	\$1,004,939	\$210,422	\$616	\$64,085	\$0	\$7,728	\$0
	Total Expenses	\$163,738,831	\$89,895,887	\$16,950,439	\$38,514,272	\$10,198,590	\$6,264,225	\$1,429,469	\$6,201	\$433,091	\$0	\$56,656	\$0
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Allocated Net Income (NI)	\$34,804,907	\$16,375,653	\$3,625,997	\$9,873,647	\$2,719,852	\$1,724,405	\$361,070	\$1,056	\$109,965	\$0	\$13,261	\$0
	Revenue Requirement (includes NI)	\$198,543,738	\$106,261,540	\$20,576,436	\$48,387,919	\$12,918,443	\$7,988,631	\$1,790,539	\$7,257	\$543,056	\$0	\$69,917	\$0
	Revenue Requirement Input equals Output												
	Rate Base Calculation												
	Net Assets												
	Distribution Plant - Gross	\$1,023,044,872	\$492,937,884	\$107,444,898	\$283,238,345	\$76,522,849	\$48,467,955	\$10,704,598	\$32,311	\$3,309,273	\$0	\$386,759	\$0
	General Plant - Gross	\$171,441,496	\$82,159,808	\$17,888,352	\$4,775,628	\$12,938,068	\$8,209,573	\$1,832,369	\$5,554	\$567,084	\$0	\$65,058	\$0
	Accumulated Depreciation	(\$229,229,732)	(\$112,518,316)	(\$24,617,549)	(\$62,025,757)	(\$16,616,499)	(\$10,455,667)	(\$2,220,289)	(\$6,595)	(\$683,536)	\$0	(\$89,524)	\$0
	Capital Contribution	(\$105,892,810)	(\$57,465,134)	(\$11,172,242)	(\$25,650,053)	(\$5,929,743)	(\$3,793,947)	(\$1,373,319)	(\$5,006)	(\$464,364)	\$0	(\$39,004)	\$0
	Total Net Plant	\$859,363,826	\$405,114,243	\$89,543,460	\$243,338,164	\$66,914,675	\$42,427,913	\$8,943,359	\$26,264	\$2,728,457	\$0	\$327,290	\$0
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	COP												
	Cost of Power (COP)	\$928,733,588	\$279,346,850	\$88,810,617	\$359,760,102	\$115,342,580	\$77,818,649	\$5,533,504	\$6,054	\$2,115,232	\$0	\$0	\$0
	OM&A Expenses	\$87,959,045	\$53,039,644	\$8,892,544	\$17,793,100	\$4,596,802	\$2,732,504	\$671,079	\$3,958	\$201,536	\$0	\$27,877	\$0
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal	\$1,016,692,633	\$332,386,494	\$97,703,161	\$377,553,202	\$119,939,382	\$80,551,153	\$6,204,583	\$10,012	\$2,316,768	\$0	\$27,877	\$0
	Working Capital	\$76,251,947	\$24,928,987	\$7,327,737	\$28,316,490	\$8,995,454	\$6,041,337	\$465,344	\$751	\$173,758	\$0	\$2,091	\$0
	Total Rate Base	\$935,615,773	\$430,043,230	\$96,871,197	\$271,654,654	\$75,910,129	\$48,469,250	\$9,408,703	\$27,015	\$2,902,214	\$0	\$329,381	\$0
	Rate Base Input equals Output												
	Equity Component of Rate Base	\$374,246,309	\$172,017,292	\$38,748,479	\$108,661,862	\$30,364,052	\$19,387,700	\$3,763,481	\$10,806	\$1,160,886	\$0	\$131,752	\$0
	Net Income on Allocated Assets	\$34,804,907	\$21,243,594	\$7,424,200	\$3,227,293	\$2,503,592	\$546,231	(\$340,571)	(\$1,432)	\$243,907	\$0	(\$41,908)	\$0
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$34,804,907	\$21,243,594	\$7,424,200	\$3,227,293	\$2,503,592	\$546,231	(\$340,571)	(\$1,432)	\$243,907	\$0	(\$41,908)	\$0
	RATIOS ANALYSIS												
	REVENUE TO EXPENSES STATUS QUO%	100.00%	104.58%	118.46%	86.26%	98.33%	85.25%	60.81%	65.72%	124.66%	0.00%	21.09%	0.00%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$27,873,985)	(\$10,516,630)	\$328,855	(\$12,803,209)	(\$2,046,588)	(\$2,157,407)	(\$854,682)	(\$3,107)	\$35,725	\$0	(\$56,946)	\$0
	Deficiency Input equals Output												
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$4,867,941	\$3,798,204	(\$6,646,354)	(\$2,166,260)	(\$1,178,174)	(\$701,641)	(\$2,488)	\$133,942	\$0	(\$55,169)	\$0
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	12.35%	19.16%	2.97%	8.25%	2.82%	-9.05%	-13.25%	21.01%	0.00%	-31.81%	0.00%

2016 Cost Allocation Model

EB-2015-0004 (Year 2019)

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
 Customer Unit Cost per month - Directly Related
 Customer Unit Cost per month - Minimum System with PLCC Adjustment
 Existing Approved Fixed Charge

	1	2	3	4	6	7	8	9	11	12	13
	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Customer Unit Cost per month - Avoided Cost	\$4.52	\$7.13	\$40.59	\$166.47	\$75.54	\$0.19	\$1.80	-\$0.03	0	\$201.13	0
Customer Unit Cost per month - Directly Related	\$7.77	\$11.45	\$68.82	\$289.43	\$199.12	\$0.47	\$3.60	-\$0.02	0	\$321.21	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$16.55	\$24.61	\$98.40	\$540.71	\$616.65	\$15.07	\$13.68	\$8.01	0	\$258.87	0
Existing Approved Fixed Charge	\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41

2016 Cost Allocation Model

EB-2015-0004 (Year 2020)

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	7,364,398,000
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Total kW from Load Forecast	9,953,606
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Deficiency/sufficiency (RRWF 8, cell F51)	31,646,517
--	------------

Miscellaneous Revenue (RRWF 5, cell F48)	11,895,283
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Billing Data	ID	Total	1	2	3	4	6	7	8	9	11	12	13
			Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Forecast kWh	CEN	7,364,398,000	2,217,628,000	699,744,000	2,835,387,000	935,554,000	615,195,000	44,015,000	48,000	16,827,000			
Forecast kW	CDEM	9,953,606			6,711,579	2,001,525	1,112,342	123,144	216			4,800	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,456,362			1,677,895	500,381	278,086						
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-											
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	7,364,398,000	2,217,628,000	699,744,000	2,835,387,000	935,554,000	615,195,000	44,015,000	48,000	16,827,000	-	-	-
Existing Monthly Charge			\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41
Existing Distribution kWh Rate			\$0.0234	\$0.0210						\$0.0219			
Existing Distribution kW Rate					\$3.5691	\$3.4887	\$3.3129	\$3.9997	\$10.0361		\$2	\$1	\$2
Existing TOA Rate					\$0.45	\$0.45	\$0.45						
Additional Charges													
Distribution Revenue from Rates		\$160,463,532	\$88,188,231	\$19,702,481	\$34,620,270	\$10,807,584	\$5,695,612	\$872,268	\$3,399	\$563,555	\$0	\$10,131	\$0
Transformer Ownership Allowance		\$1,105,363	\$0	\$0	\$755,053	\$225,172	\$125,138	\$0	\$0	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$159,358,170	\$88,188,231	\$19,702,481	\$33,865,217	\$10,582,413	\$5,570,474	\$872,268	\$3,399	\$563,555	\$0	\$10,131	\$0

2016 Cost Allocation Model

EB-2015-0004 (Year 2020)

Sheet 16.2 Customer Data Worksheet -

ID	Total	1	2	3	4	6	7	8	9	11	12	13
		Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data												
Bad Debt 3 Year Historical Average	BDHA	\$2,000,008	\$1,354,005	\$422,002	\$150,001	\$74,000	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$884,964	\$658,889	\$119,577	\$93,649	\$12,109	\$102	\$156	\$104	\$377		
Number of Bills	CNB	4,095,680	3,753,437	299,513.00	40,894.00	912.00	132.00	180.00	468.00	120.00		24
Number of Devices	CDEV							55,516	39	3,669		
Number of Connections (Unmetered)	CCON	7,409						3,701	39	3,669		
Total Number of Customers	CCA	341,307	312,786	24,959	3,408	76	11	15	39	10		2
Bulk Customer Base	CCB	341,307	312,786	24,959	3,408	76	11	15	39	10		2
Primary Customer Base	CCP	349,886	312,786	24,959	3,408	76	11	8,594	39	10		2
Line Transformer Customer Base	CCLT	349,450	312,786	24,959	3,023	33	5	8,594	39	10		
Secondary Customer Base	CCS	339,514	312,786	24,959	1,704			15	39	10		
Weighted - Services	CWCS	387,154	312,786	49,919	17,039	-	-	3,701	39	3,669	-	-
Weighted Meter - Capital	CWMC	63,372,265	46,279,816	9,314,182	6,888,267	760,000	110,000	-	-	-	-	20,000
Weighted Meter Reading	CWMR	522,018	312,786	24,959	165,322	16,182	2,342	-	-	-	-	426
Weighted Bills	CWNB	4,356,999	3,753,437	308,509	263,084	23,055	3,329	4,531	330	125	-	598

Bad Debt Data

Historic Year:	2012	2,000,008	1,354,005	422,002	150,001	74,000						
Historic Year:	2013	2,000,008	1,354,005	422,002	150,001	74,000						
Historic Year:	2014	2,000,008	1,354,005	422,002	150,001	74,000						
Three-year average		2,000,008	1,354,005	422,002	150,001	74,000	-	-	-	-	-	-

SSS Admin Charge Data

Historic Year:	2012	979,657	895,929	74,332	9,078	226	35	56		2		
Historic Year:	2013	896,212	819,690	67,433	8,586	214	30	12		270		
Historic Year:	2014	920,026	842,937	67,671	8,715	253	30	21		398		
Three-year average		931,965	852,852	69,812	8,793	231	32	22	-	224	-	-

Street Lighting Adjustment Factors

NCP Test Results	4 NCP
------------------	-------

Class	Primary Asset Data		Line Transformer Asset Data	
	Customers/ Devices	4 NCP	Customers/ Devices	4 NCP
Residential	312,786	1,962,665	312,786	1,962,665
Street Light	55,516	53,925	55,516	53,925

Street Lighting Adjustment Factors	
Primary	6.4599
Line Transformer	6.4599

2016 Cost Allocation Model

EB-2015-0004 (Year 2020)

Sheet 18 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	4	6	7	8	9	11	12	13
		Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
CO-INCIDENT PEAK												
1 CP												
Transformation CP	TCP1	1,265,316	437,267	147,536	487,699	114,180	76,884	-	-	1,750	-	-
Bulk Delivery CP	BCP1	1,265,316	437,267	147,536	487,699	114,180	76,884	-	-	1,750	-	-
Total Sytem CP	DCP1	1,265,316	437,267	147,536	487,699	114,180	76,884	-	-	1,750	-	-
4 CP												
Transformation CP	TCP4	4,948,510	1,794,019	473,377	1,843,172	499,344	313,634	17,520	11	7,434	-	-
Bulk Delivery CP	BCP4	4,948,510	1,794,019	473,377	1,843,172	499,344	313,634	17,520	11	7,434	-	-
Total Sytem CP	DCP4	4,948,510	1,794,019	473,377	1,843,172	499,344	313,634	17,520	11	7,434	-	-
12 CP												
Transformation CP	TCP12	13,701,771	4,709,296	1,339,163	5,150,496	1,487,492	941,655	50,699	35	22,705	-	230
Bulk Delivery CP	BCP12	13,701,771	4,709,296	1,339,163	5,150,496	1,487,492	941,655	50,699	35	22,705	-	230
Total Sytem CP	DCP12	13,701,771	4,709,296	1,339,163	5,150,496	1,487,492	941,655	50,699	35	22,705	-	230
NON CO INCIDENT PEAK												
1 NCP												
Classification NCP from Load Data Provider	DNCP1	1,443,898	497,620	147,536	506,652	169,954	104,733	13,952	10	2,289	-	1,152
Primary NCP	PNCP1	1,443,898	497,620	147,536	506,652	169,954	104,733	13,952	10	2,289	-	1,152
Line Transformer NCP	LTNCP1	1,226,878	497,620	147,536	440,787	74,779	49,224	13,952	10	2,289	-	680
Secondary NCP	SNCP1	914,734	497,620	147,536	253,327	-	-	13,952	10	2,289	-	-
4 NCP												
Classification NCP from Load Data Provider	DNCP4	5,610,740	1,962,665	555,823	1,967,405	655,330	402,716	53,925	38	9,000	-	3,836
Primary NCP	PNCP4	5,610,740	1,962,665	555,823	1,967,405	655,330	402,716	53,925	38	9,000	-	3,836
Line Transformer NCP	LTNCP4	4,806,425	1,962,665	555,823	1,745,088	288,345	189,277	53,925	38	9,000	-	2,263
Secondary NCP	SNCP4	3,565,155	1,962,665	555,823	983,703	-	-	53,925	38	9,000	-	-
12 NCP												
Classification NCP from Load Data Provider	DNCP12	15,516,152	5,443,890	1,521,052	5,521,257	1,779,475	1,085,168	131,398	94	26,161	-	7,657
Primary NCP	PNCP12	15,516,152	5,443,890	1,521,052	5,521,257	1,779,475	1,085,168	131,398	94	26,161	-	7,657
Line Transformer NCP	LTNCP12	13,223,604	5,443,890	1,521,052	4,803,494	782,969	510,029	131,398	94	26,161	-	4,517
Secondary NCP	SNCP12	9,883,224	5,443,890	1,521,052	2,760,629	-	-	131,398	94	26,161	-	-

2016 Cost Allocation Model

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Sheet 01 Revenue to Cost Summary Worksheet -

Instructions:

Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets	Total	1	2	3	4	6	7	8	9	11	12	13
		Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Distribution Revenue at Existing Rates	\$159,358,170	\$88,188,231	\$19,702,481	\$33,865,217	\$10,582,413	\$5,570,474	\$872,268	\$3,399	\$563,555	\$0	\$10,131	\$0
Miscellaneous Revenue (m)	\$11,895,283	\$8,128,913	\$1,134,161	\$1,842,021	\$452,062	\$251,397	\$64,163	\$574	\$19,135	\$0	\$2,856	\$0
Miscellaneous Revenue Input equals Output												
Total Revenue at Existing Rates	\$171,253,453	\$96,317,144	\$20,836,643	\$35,707,238	\$11,034,475	\$5,821,871	\$936,431	\$3,973	\$582,690	\$0	\$12,986	\$0
Factor required to recover deficiency (1 + D)	1.1986											
Distribution Revenue at Status Quo Rates	\$191,004,686	\$105,701,298	\$23,615,145	\$40,590,421	\$12,683,946	\$6,676,699	\$1,045,490	\$4,074	\$675,470	\$0	\$12,142	\$0
Miscellaneous Revenue (m)	\$11,895,283	\$8,128,913	\$1,134,161	\$1,842,021	\$452,062	\$251,397	\$64,163	\$574	\$19,135	\$0	\$2,856	\$0
Total Revenue at Status Quo Rates	\$202,899,969	\$113,830,211	\$24,749,306	\$42,432,442	\$13,136,008	\$6,928,096	\$1,109,653	\$4,648	\$694,605	\$0	\$14,998	\$0
Expenses												
Distribution Costs (d)	\$29,171,801	\$14,081,702	\$2,972,562	\$7,986,199	\$2,269,197	\$1,404,408	\$339,609	\$956	\$105,338	\$0	\$11,829	\$0
Customer Related Costs (cu)	\$17,560,968	\$14,310,890	\$1,718,504	\$1,313,788	\$184,768	\$15,812	\$13,041	\$951	\$360	\$0	\$2,854	\$0
General and Administration (ad)	\$42,906,294	\$25,671,554	\$4,315,691	\$8,780,534	\$2,332,233	\$1,358,937	\$332,239	\$1,712	\$99,719	\$0	\$13,674	\$0
Depreciation and Amortization (dep)	\$49,383,520	\$24,508,719	\$5,279,952	\$13,139,477	\$3,597,228	\$2,203,364	\$486,416	\$1,298	\$148,275	\$0	\$18,791	\$0
PILs (INPU)	\$6,389,371	\$2,990,462	\$660,285	\$1,815,264	\$515,599	\$318,772	\$66,302	\$172	\$20,077	\$0	\$2,437	\$0
Interest	\$21,270,309	\$9,955,291	\$2,198,089	\$6,043,039	\$1,716,437	\$1,061,198	\$220,721	\$574	\$66,838	\$0	\$8,113	\$0
Total Expenses	\$166,682,263	\$91,518,619	\$17,145,093	\$39,078,302	\$10,615,461	\$6,362,492	\$1,456,328	\$5,663	\$440,607	\$0	\$57,698	\$0
Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocated Net Income (NI)	\$36,217,707	\$16,951,227	\$3,742,780	\$10,289,696	\$2,922,638	\$1,806,939	\$375,829	\$977	\$113,807	\$0	\$13,814	\$0
Revenue Requirement (includes NI)	\$202,899,969	\$108,469,846	\$20,887,874	\$49,367,998	\$13,538,099	\$8,169,431	\$1,834,156	\$6,640	\$554,414	\$0	\$71,512	\$0
Revenue Requirement Input equals Output												
Rate Base Calculation												
Net Assets												
Distribution Plant - Gross	\$1,118,914,961	\$538,780,573	\$116,740,350	\$308,926,433	\$85,722,013	\$52,940,436	\$11,734,159	\$31,658	\$3,616,181	\$0	\$423,158	\$0
General Plant - Gross	\$185,763,614	\$88,845,911	\$19,236,535	\$1,695,301	\$14,393,201	\$8,906,985	\$1,994,417	\$5,403	\$65,331	\$0	\$70,529	\$0
Accumulated Depreciation	(\$280,293,370)	(\$137,689,648)	(\$29,897,866)	(\$75,550,289)	(\$20,744,545)	(\$12,730,246)	(\$2,730,453)	(\$7,269)	(\$838,295)	\$0	(\$104,758)	\$0
Capital Contribution	(\$128,403,755)	(\$69,690,609)	(\$13,468,680)	(\$31,025,281)	(\$7,348,908)	(\$4,585,373)	(\$1,660,207)	(\$5,440)	(\$562,919)	\$0	(\$47,336)	\$0
Total Net Plant	\$895,981,450	\$420,246,227	\$92,610,339	\$254,046,164	\$72,021,761	\$44,531,802	\$9,328,916	\$24,352	\$2,830,298	\$0	\$341,593	\$0
Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	\$945,198,501	\$284,625,934	\$89,810,054	\$363,913,458	\$120,075,563	\$78,958,442	\$5,649,194	\$6,161	\$2,159,695	\$0	\$0	\$0
OM&A Expenses	\$89,639,063	\$54,064,147	\$9,006,757	\$18,080,522	\$4,786,198	\$2,779,157	\$684,889	\$3,618	\$205,417	\$0	\$28,357	\$0
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$1,034,837,564	\$338,690,081	\$98,816,811	\$381,993,980	\$124,861,761	\$81,737,599	\$6,334,083	\$9,779	\$2,365,112	\$0	\$28,357	\$0
Working Capital	\$77,612,817	\$25,401,756	\$7,411,261	\$28,649,548	\$9,364,632	\$6,130,320	\$475,056	\$733	\$177,383	\$0	\$127	\$0
Total Rate Base	\$973,594,268	\$445,647,983	\$100,021,600	\$282,695,713	\$81,386,393	\$50,662,122	\$9,803,972	\$25,086	\$3,007,681	\$0	\$343,720	\$0
Rate Base Input equals Output												
Equity Component of Rate Base	\$389,437,707	\$178,259,193	\$40,008,640	\$113,078,285	\$32,554,557	\$20,264,849	\$3,921,589	\$10,034	\$1,203,072	\$0	\$137,488	\$0
Net Income on Allocated Assets	\$36,217,707	\$22,311,592	\$7,604,213	\$3,354,141	\$2,520,547	\$565,604	(\$348,675)	(\$1,014)	\$253,998	\$0	(\$42,700)	\$0
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$36,217,707	\$22,311,592	\$7,604,213	\$3,354,141	\$2,520,547	\$565,604	(\$348,675)	(\$1,014)	\$253,998	\$0	(\$42,700)	\$0
RATIOS ANALYSIS												
REVENUE TO EXPENSES STATUS QUO%	100.00%	104.94%	118.49%	85.95%	97.03%	84.81%	60.50%	70.01%	125.29%	0.00%	20.97%	0.00%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$31,646,317)	(\$12,152,702)	(\$51,231)	(\$13,660,759)	(\$2,503,624)	(\$2,347,560)	(\$897,725)	(\$2,666)	\$28,276	\$0	(\$58,526)	\$0
Deficiency Input equals Output												
STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$5,360,366	\$3,861,433	(\$6,935,556)	(\$402,091)	(\$1,241,335)	(\$724,503)	(\$1,991)	\$140,191	\$0	(\$56,514)	\$0
RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	12.52%	19.01%	2.97%	7.74%	2.79%	-8.89%	-10.11%	21.11%	0.00%	-31.06%	0.00%

2016 Cost Allocation Model

EB-2015-0004 (Year 2020)

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
 Customer Unit Cost per month - Directly Related
 Customer Unit Cost per month - Minimum System with PLCC Adjustment
 Existing Approved Fixed Charge

1	2	3	4	6	7	8	9	11	12	13
Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
\$4.56	\$7.18	\$42.06	\$165.76	\$71.05	\$0.19	\$1.79	-\$0.03	0	\$202.36	0
\$7.80	\$11.47	\$70.58	\$288.11	\$194.00	\$0.47	\$3.61	-\$0.02	0	\$321.72	0
\$16.62	\$24.69	\$100.26	\$547.06	\$621.74	\$15.30	\$13.77	\$8.02	0	\$257.83	0
\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41



2016 Deferral/Variance Account Workform

Version 2.6

Utility Name	Hydro Ottawa Limited
Service Territory	(if applicable)
Assigned EB Number	EB-2015-0004
Name of Contact and Title	April Barrie; Manager, Rates and Revenue
Phone Number	613-738-5499, ext 106
Email Address	AprilBarrie@HydroOttawa.com

General Notes

Notes

 Pale green cells represent input cells.

 Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

 White cells contain fixed values, automatically generated values or formulae.

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2016 Deferral/Variance Account Workform

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions' Debit/ (Credit) during 2012	Board-Approved Disposition during 2012	Principal Adjustments ² during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Interest Adjustments ³ during 2012	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
LV Variance Account	1550	-\$1,024,964	-\$30,829			-\$1,055,793	-\$6,809	-\$15,282			-\$22,092
Smart Metering Entity Charge Variance Account	1551	\$0				\$0	\$0				\$0
RSVA - Wholesale Market Service Charge	1580	-\$7,769,682	-\$9,808,445			-\$17,578,127	-\$63,054	-\$178,134			-\$241,188
RSVA - Retail Transmission Network Charge	1584	\$776,427	-\$1,681,231			-\$904,804	\$6,260	\$3,977			\$10,237
RSVA - Retail Transmission Connection Charge	1586	-\$1,220,100	-\$1,683,899			-\$2,903,999	-\$11,903	-\$24,873			-\$36,775
RSVA - Power (excluding Global Adjustment)	1588	-\$7,489,998	-\$298,893			-\$7,778,891	\$243,365	-\$131,402			\$111,964
RSVA - Global Adjustment	1589	-\$5,102,002	-\$5,253,421			-\$10,445,423	-\$22,806	-\$127,080			-\$149,886
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0				\$0					-\$0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	\$20,740,824	\$21,566,079		-\$825,255	\$0	-\$188,428	-\$782,598		\$594,170
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$10,623,257	-\$11,455,366			-\$832,109	\$552,141	\$85,259			\$637,400
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0				\$0					\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$11,297,961	-\$9,461,260	\$21,566,079	\$0	-\$42,324,400	\$697,193	-\$575,964	-\$782,598	\$0	\$903,828
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$6,105,059	-\$4,207,839	\$21,566,079	\$0	-\$31,878,977	\$720,000	-\$448,884	-\$782,598	\$0	\$1,053,714
RSVA - Global Adjustment	1589	-\$5,102,002	-\$5,253,421	\$0	\$0	-\$10,445,423	-\$22,806	-\$127,080	\$0	\$0	-\$149,886
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$705,283	\$274,349			\$979,632	\$4,082	\$11,689			\$15,771
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508	-\$86	\$4,976,895			\$4,976,809	\$1,388	-\$1			\$1,386
Retail Cost Variance Account - Retail	1518	-\$118,557	-\$102,703			-\$221,260	-\$30,576	-\$2,445			-\$33,021
Misc. Deferred Details	1525	\$0				\$0					\$0
Board-Approved CDM Variance Account	1567	\$0				\$0					\$0
Extra-Ordinary Event Costs	1572	\$0				\$0					\$0
Deferred Rate Impact Amounts	1574	\$0				\$0					\$0
RSVA - One-time	1582	-\$123				-\$123	\$123	-\$2			\$121
Other Deferred Credits	2425	\$0				\$0					\$0
Group 2 Sub-Total		\$586,517	\$5,148,541	\$0	\$0	\$5,735,058	-\$24,983	\$9,242	\$0	\$0	-\$15,742
PIIs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0					\$0
PIIs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683				-\$544,683					\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$11,255,227	-\$4,312,719	\$21,566,079	\$0	-\$37,134,024	\$672,210	-\$566,722	-\$782,598	\$0	\$888,086
LRAM Variance Account	1568	\$0				\$0					\$0
Total including Account 1568		-\$11,255,227	-\$4,312,719	\$21,566,079	\$0	-\$37,134,024	\$672,210	-\$566,722	-\$782,598	\$0	\$888,086
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0					\$0
Renewable Generation Connection O&M&A Deferral Account	1532	\$408,537				\$408,537	\$4,985	\$6,022			\$11,007
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0					\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0					\$0
Smart Grid O&M&A Deferral Account	1535	\$188,477				\$188,477	\$2,294	\$2,778			\$5,072
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0					\$0
Retail Cost Variance Account - STR	1548	\$438,451				\$881,088	\$42,350	\$10,058			\$52,408
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0	\$442,637			\$442,637					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$17,956,560	-\$1,474,685			-\$19,431,245					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$5,970,205	-\$2,986,888			\$2,983,317					\$0
Smart Meter O&M&A Variance ⁵	1556	\$18,896,100				\$18,896,100	-\$509,395				-\$509,395
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575					\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576					\$0					

2016 Deferral/Variance Account Workform

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions' Debit/ (Credit) during 2013	Board-Approved Disposition during 2013	Principal Adjustments ² during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Board-Approved Disposition during 2013	Interest Adjustments ³ during 2013	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts											
LV Variance Account	1550	-\$1,055,793	\$15,980	-\$1,024,964		-\$14,849	-\$22,092	-\$1,109	-\$21,877		-\$1,324
Smart Metering Entity Charge Variance Account	1551	\$0	\$159,042	\$0		\$159,042	\$0	\$1,811	\$0		\$1,811
RSVA - Wholesale Market Service Charge	1580	-\$17,578,127	-\$5,223,229	-\$7,769,681		-\$15,031,675	-\$241,188	-\$194,941	-\$177,269		-\$258,861
RSVA - Retail Transmission Network Charge	1584	-\$904,804	\$563,006	\$776,426		-\$1,118,224	\$10,237	-\$14,417	\$17,673		-\$21,853
RSVA - Retail Transmission Connection Charge	1586	-\$2,903,999	-\$1,703,998	-\$1,220,099		-\$3,387,996	-\$36,775	-\$32,194	-\$29,838		-\$38,131
RSVA - Power (excluding Global Adjustment)	1588	-\$7,778,891	\$9,979,249	-\$7,489,997	\$5,010,026	\$4,880,329	\$111,964	-\$21,749	\$133,261		\$43,047
RSVA - Global Adjustment	1589	-\$10,445,423	-\$1,288,246	-\$5,192,002		-\$6,541,667	-\$149,886	-\$20,555	-\$99,128		-\$71,314
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$825,255	-\$461,968			-\$1,287,221	\$594,170	-\$24,722			\$569,447
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$832,109	-\$440,850			-\$1,281,759	\$637,400	-\$14,681			\$622,718
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	-\$11,831			-\$11,831	\$0	-\$138,505			-\$138,505
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0				\$0					\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$42,324,400	\$1,578,359	-\$21,920,317	\$5,010,026	-\$23,835,750	\$903,828	-\$461,062	-\$177,178		\$619,943
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$31,878,977	\$2,866,605	-\$16,728,315	\$5,010,026	-\$17,294,083	\$1,053,714	-\$440,507	-\$78,050		\$691,257
RSVA - Global Adjustment	1589	-\$10,445,423	-\$1,288,246	-\$5,192,002	\$0	-\$6,541,667	-\$149,886	-\$20,555	-\$99,128		-\$71,314
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$979,632	\$133,197			\$1,112,829	\$15,771	\$14,969			\$30,741
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$4,976,809	-\$1,867,100			\$3,109,709	\$1,386	-\$1			\$1,385
Retail Cost Variance Account - Retail	1518	-\$221,259	-\$65,539			-\$286,799	-\$33,021	-\$3,715			-\$36,736
Misc. Deferred Details	1525	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	-\$123				-\$123	\$121	-\$2			\$119
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$5,735,058	-\$1,799,442	\$0	\$0	\$3,935,616	-\$15,742	\$11,251	\$0		-\$4,490
PIUs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0					\$0
PIUs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$37,134,024	-\$221,084	-\$21,920,317	\$5,010,026	-\$20,444,817	\$888,086	-\$449,811	-\$177,178		\$615,453
LRAM Variance Account	1568	\$0	-\$779,519		\$100,859	-\$678,660	\$0	-\$3,316		\$2,733	-\$583
Total including Account 1568		-\$37,134,024	-\$1,000,603	-\$21,920,317	-\$4,909,167	-\$21,123,477	\$888,086	-\$453,127	-\$177,178	\$2,733	\$614,869
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0					\$0
Renewable Generation Connection O&M&A Deferral Account	1532	\$408,537				\$408,537	\$11,007	\$6,006			\$17,013
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0					\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0					\$0
Smart Grid O&M&A Deferral Account	1535	\$188,477				\$188,477	\$5,072	\$2,771			\$7,842
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0					\$0
Retail Cost Variance Account - STR	1548	\$881,088	\$407,733			\$1,288,821	\$52,408	\$15,835			\$68,243
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0				\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$19,431,245				-\$19,431,245					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$2,983,317	-\$2,983,317			\$0					\$0
Smart Meter O&M&A Variance ⁵	1556	\$18,896,100				\$18,896,100	-\$509,395				-\$509,395
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575	\$0				\$0					\$0
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	\$0				\$0					\$0

2016 Deferral/Variance Account Workform

		2014									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions' Debit/ (Credit) during 2014	Board-Approved Disposition during 2014	Principal Adjustments ² during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	Board-Approved Disposition during 2014	Interest Adjustments ³ during 2014	Closing Interest Amounts as of Dec-31-14
Group 1 Accounts											
LV Variance Account	1550	-\$14,840	\$22,091	-\$30,829		\$38,071	-\$1,324	\$1,000	-\$668		\$344
Smart Metering Entity Charge Variance Account	1551	\$159,042	-\$115,435	\$0		\$43,607	\$1,811	\$1,762	\$0		\$3,573
RSVA - Wholesale Market Service Charge	1580	-\$15,031,675	-\$958,913	-\$9,808,445		-\$6,182,143	-\$258,861	-\$237,221	-\$208,104		-\$287,978
RSVA - Retail Transmission Network Charge	1584	-\$1,118,224	-\$2,087,168	-\$1,681,231		-\$1,524,161	-\$21,853	-\$39,154	-\$32,150		-\$28,857
RSVA - Retail Transmission Connection Charge	1586	-\$3,387,896	\$7,365	-\$1,683,889		-\$1,696,632	-\$39,131	-\$54,262	-\$31,890		-\$61,709
RSVA - Power (excluding Global Adjustment)	1588	\$4,680,329	-\$9,520,151	-\$298,894		-\$4,950,928	\$49,047	-\$64,514	-\$25,546		-\$82,014
RSVA - Global Adjustment	1589	-\$6,541,667	\$13,456,856	-\$5,253,421		\$12,168,610	-\$71,314	-\$48,991	-\$127,983		\$7,678
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	-\$1,287,221	\$4,925			-\$1,282,296	\$569,447	-\$18,869			\$550,579
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	-\$1,281,759	\$370,120			-\$1,651,880	\$622,718	-\$21,321			\$601,398
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-\$11,831	-\$236,158			-\$247,989	-\$138,505	-\$2,460			-\$140,965
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$0	-\$631,762			-\$631,762	\$0	-\$131,435			-\$131,435
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$0				\$0	\$0				\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$23,835,750	-\$428,470	-\$18,746,719	\$0	-\$5,517,501	\$619,943	-\$615,465	-\$426,141	\$0	\$430,619
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$17,294,083	-\$13,885,326	-\$13,493,298	\$0	-\$17,886,112	\$691,257	-\$566,474	-\$298,158	\$0	\$422,941
RSVA - Global Adjustment	1589	-\$6,541,667	\$13,456,856	-\$5,253,421	\$0	\$12,168,610	-\$71,314	-\$48,991	-\$127,983	\$0	\$7,678
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$1,112,829	\$110,160			\$1,222,989	\$30,741	\$16,804			\$47,544
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508	\$3,109,709	\$1,321,800			\$4,431,509	\$1,385	-\$1			\$1,384
Retail Cost Variance Account - Retail	1518	-\$286,799	-\$44,891			-\$331,689	-\$36,736	-\$4,533			-\$41,269
Misc. Deferred Details	1525	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	-\$123				-\$123	\$119	-\$2			\$117
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$3,935,616	\$1,387,070	\$0	\$0	\$5,322,686	-\$4,490	\$12,268	\$0	\$0	\$7,777
PIUs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PIUs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$20,444,817	\$958,600	-\$18,746,719	\$0	-\$739,498	\$615,453	-\$603,197	-\$426,141	\$0	\$438,397
LRAM Variance Account	1568	-\$678,660				-\$678,660	-\$583	\$0			-\$583
Total including Account 1568		-\$21,123,477	\$958,600	-\$18,746,719	\$0	-\$1,418,158	\$614,869	-\$603,197	-\$426,141	\$0	\$437,813
Renewable Generation Connection Capital Deferral Account	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account	1532	\$408,537	\$0			\$408,537	\$17,013	\$6,006			\$23,018
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$188,477				\$188,477	\$7,842	\$2,771			\$10,613
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$1,288,821	\$408,439			\$1,697,259	\$68,243	\$21,737			\$89,980
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$19,431,245	\$19,431,245			\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$0	-\$2,986,888			-\$2,986,888	\$0				\$0
Smart Meter OM&A Variance ⁵	1556	\$18,896,100	-\$18,386,705			\$509,394	-\$509,395				-\$509,395
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575	\$0				\$0					\$0
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	\$0				\$0					\$0

2016 Deferral/Variance Account Workform

Account Descriptions	Account Number	2015				Projected Interest on Dec-31-14 Balances		Total Claim	2.1.7 RRR As of Dec 31-14	Variance RRR vs. 2014 Balance (Principal + Interest)
		Principal Disposition during 2015 - instructed by Board	Interest Disposition during 2015 - instructed by Board	Closing Principal Balance as of Dec 31-14 Adjusted for Dispositions during 2015	Closing Interest Balance as of Dec 31-14 Adjusted for Dispositions during 2014	Projected Interest from Jan 1, 2015 to December 31, 2015 on Dec 31-14 balance adjusted for disposition during 2014 ⁵	Projected Interest from January 1, 2016 to April 30, 2016 on Dec 31-14 balance adjusted for disposition during 2015 ⁵			
Group 1 Accounts										
LV Variance Account	1550			\$38,071	\$344	\$454		\$38,869	\$38,415	-\$0
Smart Metering Entity Charge Variance Account	1551			\$43,607	\$3,573	\$520		\$47,700	\$47,180	-\$0
RSVA - Wholesale Market Service Charge	1580			-\$6,182,143	-\$287,978	-\$73,722		-\$6,543,843	-\$6,470,122	-\$1
RSVA - Retail Transmission Network Charge	1584			-\$1,524,161	-\$28,857	-\$18,176		-\$1,571,193	-\$1,553,018	-\$0
RSVA - Retail Transmission Connection Charge	1586			-\$1,696,632	-\$61,703	-\$20,232		-\$1,778,568	-\$1,758,335	-\$0
RSVA - Power (excluding Global Adjustment)	1588			-\$4,550,928	-\$82,014	-\$54,270		-\$4,687,212	-\$4,632,942	-\$0
RSVA - Global Adjustment	1589			\$12,168,610	\$7,678	\$145,111		\$12,321,399	\$12,176,289	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595			\$0	-\$0	\$0		\$0	\$0	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595			\$0	\$0	\$0		\$0	\$0	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595			-\$1,282,296	\$550,579	-\$15,291		-\$747,009		\$731,717
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595			-\$1,651,880	\$601,398	-\$19,689		-\$1,070,160	-\$1,782,199	-\$731,717
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595			-\$247,989	-\$140,965	-\$2,957		-\$391,911	-\$388,963	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595			-\$631,762	-\$131,435	-\$7,534		-\$770,731	-\$763,197	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595			\$0	\$0	\$0		\$0	\$0	-\$0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	-\$5,517,501	\$430,619	-\$65,796	\$0	-\$5,152,678	-\$5,086,882	-\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	-\$17,686,112	\$422,941	-\$210,907	\$0	-\$17,474,077	-\$17,263,171	-\$0
RSVA - Global Adjustment	1589	\$0	\$0	\$12,168,610	\$7,678	\$145,111	\$0	\$12,321,399	\$12,176,289	-\$0
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$1,222,989	\$47,544	\$168,450	Per Appendix 2-U (P&I)	\$1,438,984	\$1,270,535	\$1
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0	\$0	\$2,986,888	1555-Stranded Meter Costs	\$2,986,888	\$0	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ⁸	1508			\$0	\$0	\$0		\$0	\$0	-\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508			\$0	\$0	-\$502,482	Add 1576 Gr2 Rate Rider	-\$502,482		-\$0
Other Regulatory Assets - Sub-Account - Other ⁴	1508			\$4,431,509	\$1,384	\$52,846		\$4,485,738	\$4,432,893	-\$0
Retail Cost Variance Account - Retail	1518			-\$331,689	-\$41,269	-\$3,955		-\$376,914	-\$372,958	-\$0
Misc. Deferred Debits	1525			\$0	\$0	\$0		\$0	\$0	-\$0
Board-Approved CDM Variance Account	1567			\$0	\$0	\$0		\$0	\$0	-\$0
Extra-Ordinary Event Costs	1572			\$0	\$0	\$0		\$0	\$0	-\$0
Deferred Rate Impact Amounts	1574			\$0	\$0	\$0		\$0	\$0	-\$0
RSVA - One-time	1582			-\$123	\$117	-\$1		-\$7	-\$6	-\$0
Other Deferred Credits	2425			\$0	\$0	\$0		\$0	\$0	-\$0
Group 2 Sub-Total		\$0	\$0	\$5,322,686	\$7,777	\$2,701,745	\$0	\$8,032,209	\$5,330,464	\$1
PIIs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0	\$0	\$0		\$1		-\$1
PIIs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			-\$544,683	\$0	-\$38,516		-\$583,199	-\$544,683	-\$0
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$0	\$0	-\$739,498	\$438,397	\$2,597,433	\$0	\$2,296,332	-\$301,101	-\$0
LRAM Variance Account	1568			-\$678,600	-\$583	-\$8,093		-\$687,336	-\$679,243	-\$0
Total including Account 1568		\$0	\$0	-\$1,418,158	\$437,813	\$2,589,340	\$0	\$1,608,996	-\$980,344	-\$0
Renewable Generation Connection Capital Deferral Account	1531			\$0	\$0	\$0		\$0	\$0	-\$0
Renewable Generation Connection OMA Deferral Account	1532			\$408,537	\$23,018	\$4,872		\$436,427	\$431,555	-\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0	\$0		\$0	\$0	-\$0
Smart Grid Capital Deferral Account	1534			\$0	\$0	\$0		\$0	\$0	-\$0
Smart Grid OM&A Deferral Account	1535			\$188,477	\$10,613	\$2,248		\$201,337	\$199,090	-\$0
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0	\$0		\$0	\$0	-\$0
Retail Cost Variance Account - STR	1548			\$1,697,259	\$89,980	\$20,240		\$1,807,479	\$1,787,240	-\$1
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁶	1555			\$0	\$0	\$0		\$0	\$0	-\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁷	1555			-\$0	\$0	-\$0		-\$0	-\$0	-\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555			-\$2,986,888	\$0	\$0		-\$2,986,888	-\$2,986,888	-\$0
Smart Meter OMA Variance ⁹	1556			\$509,394	-\$509,395	\$6,075		\$6,074		-\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁸	1575			\$0				\$0	\$30,750	\$30,750
Accounting Changes Under CGAAP Balance + Return Component ⁸	1576			\$0				\$0	\$0	-\$0

2016 Deferral/Variance Account Workform

Accounts that produced a variance on the 2014 continuity schedule are listed below.
Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2014 Balance (Principal + Interest)	Explanation
Group 1 Accounts			
LV Variance Account	1550	\$ (0.39)	
RSVA - Wholesale Market Service Charge	1580	\$ (0.77)	
RSVA - Retail Transmission Network Charge	1584	\$ (0.46)	
RSVA - Retail Transmission Connection Charge	1586	\$ 0.17	
RSVA - Power (excluding Global Adjustment)	1588	\$ 0.45	
RSVA - Global Adjustment	1589	\$ 0.26	
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	\$ (0.01)	
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$ 731,717.29	RRR 2.1.7 combined 2010 & 2011 under 2011 the difference of the combined years nets to zero
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$ (731,717.25)	RRR 2.1.7 combined 2010 & 2011 under 2011 the difference of the combined years nets to zero
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$ 0.49	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	\$ 0.05	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ 0.79	
Other Regulatory Assets - Sub-Account - Other 4	1508	\$ 0.10	
Retail Cost Variance Account - Retail	1518	\$ 0.37	
Misc. Deferred Debits	1525	\$ (0.40)	
RSVA - One-time	1582	\$ (0.01)	
PILs and Tax Variance for 2006 and Subsequent Years	1592	\$ (0.52)	
Renewable Generation Connection OM&A Deferral Account	1532	\$ (0.01)	
Retail Cost Variance Account - STR	1548	\$ 0.81	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	\$ 0.14	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$ 0.06	
Smart Meter OM&A Variance ⁵	1556	\$ 0.32	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶	1575	\$ 30,750.00	RRR 2.1.7 at the end of 2014 has a balance of \$30K, this account will be cleared to zero by the end of 2015 and will not be included in rate riders.

2016 Deferral/Variance Account Worksheet

	Amounts from Sheet 2	Allocator	STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	STANDBY POWER GENERAL SERVICE LARGE USE	SENITEL LIGHTING	STREET LIGHTING	MICROFIT	
LV Variance Account	1550	38,869 kWh	0	0	0	228	0	0
Smart Metering Entity Charge Variance Account	1551	47,700 # of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(6,543,843) kWh	0	0	(42)	(38,303)	0	0
RSVA - Retail Transmission Network Charge	1584	(1,571,193) kWh	0	0	(10)	(9,197)	0	0
RSVA - Retail Transmission Connection Charge	1586	(1,778,568) kWh	0	0	(11)	(10,410)	0	0
RSVA - Power (excluding Global Adjustment)	1588	(4,687,212) kWh	0	0	(30)	(27,436)	0	0
RSVA - Global Adjustment	1589	12,321,399 Non-RPP kWh	0	0	0	129,966	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0 %	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0 %	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(747,009) kWh	0	0	(5)	(4,372)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(1,070,180) kWh	0	0	(7)	(6,264)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(391,911) kWh	0	0	(3)	(2,294)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	(770,731) kWh	0	0	(5)	(4,511)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0 %	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(17,474,077)	0	0	(113)	(102,560)	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	1,438,984 kWh	0	0	9	8,423	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	2,986,888 kWh	0	0	19	17,483	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act8	1508	0 kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	(502,482) kWh	0	0	(3)	(2,941)	0	0
Other Regulatory Assets - Sub-Account - Other 4	1508	4,485,738 kWh	0	0	29	26,256	0	0
Retail Cost Variance Account - Retail	1518	(378,914) # of Customers	0	0	(1)	(9)	0	0
Misc. Deferred Debits	1525	0 kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	1,807,479 # of Customers	0	0	6	44	0	0
Board-Approved CDM Variance Account	1567	0 kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	436,427 kWh	0	0	3	2,555	0	0
Deferred Rate Impact Amounts	1574	0 kWh	0	0	0	0	0	0
RSVA - One-time	1582	0 kWh	0	0	0	0	0	0
Other Deferred Credits	2425	201,337 kWh	0	0	1	1,178	0	0
Total of Group 2 Accounts		10,477,459	0	0	63	52,989	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	1	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(583,199) kWh	0	0	(4)	(3,414)	0	0
Total of Account 1562 and Account 1592		(583,199)	0	0	(4)	(3,414)	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	(687,336)	0	0	0	(29,618)	0	0
(Account 1568 - total amount allocated to classes)		(687,335)						
Variance		(1)						
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		(6,243,022)	0	0	(41)	(36,821)	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(11,231,055)	0	0	(72)	(65,738)	0	0
Balance of Account 1589 Allocated to Non-WMPs		12,321,399	0	0	0	129,966	0	0
Balance of Account 1589 allocated to Class A Non-WMP Customers		0	0	0	0	0	0	0
Group 2 Accounts - Total balance allocated to each class		10,477,459	0	0	63	52,989	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0 kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0 kWh	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0	0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption								
Account 1589 / Number of Customers		\$37.87						
1589/total kwh		\$0.0017						

2016 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.)

1550, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	2,216,045,000	-\$ 1,829,502	-	0.0008 \$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	726,360,000	-\$ 610,473	-	0.0008 \$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	7,027,979	-\$ 2,497,851	-	0.3554 \$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,847,365	-\$ 729,890	-	0.3951 \$/kW
LARGE USE	kW	1,121,449	-\$ 524,367	-	0.4676 \$/kW
UNMETERED SCATTERED LOAD	kWh	16,651,000	-\$ 14,078	-	0.0008 \$/kWh
STANDBY POWER GENERAL SERVICE 5	kW	-	-\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE 1	kW	-	-\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE L	kW	-	-\$ -	-	\$/kW
SENITEL LIGHTING	kW	216	-\$ 41	-	0.1879 \$/kW
STREET LIGHTING	kW	123,144	-\$ 36,821	-	0.2990 \$/kW
MICROFIT			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
Total			-\$ 6,243,022		

Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	2,216,045,000	-\$ 3,344,951	-	0.0015 \$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	726,360,000	-\$ 1,096,385	-	0.0015 \$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	7,027,979	-\$ 4,459,504	-	0.6345 \$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,847,365	-\$ 1,303,099	-	0.7054 \$/kW
LARGE USE	kW	1,121,449	-\$ 936,172	-	0.8348 \$/kW
UNMETERED SCATTERED LOAD	kWh	16,651,000	-\$ 25,133	-	0.0015 \$/kWh
STANDBY POWER GENERAL SERVICE 5	kW	-	-\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE 1	kW	-	-\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE L	kW	-	-\$ -	-	\$/kW
SENITEL LIGHTING	kW	216	-\$ 72	-	0.3354 \$/kW
STREET LIGHTING	kW	123,144	-\$ 65,738	-	0.5338 \$/kW
MICROFIT			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
Total			-\$ 11,231,055		

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	100,015,579	\$ 281,233	0.0028	\$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	67,683,742	\$ 190,319	0.0028	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,676,165,018	\$ 7,525,090	0.0028	\$/kWh
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	876,597,685	\$ 2,464,899	0.0028	\$/kWh
LARGE USE	kWh	615,205,612	\$ 1,729,892	0.0028	\$/kWh
UNMETERED SCATTERED LOAD	kWh	-	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE 3	kWh	-	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE 1	kWh	-	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE L	kWh	-	\$ -	-	\$/kWh
SENITEL LIGHTING	kWh	-	\$ -	-	\$/kWh
STREET LIGHTING	kWh	46,220,021	\$ 129,966	0.0028	\$/kWh
MICROFIT		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 12,321,399		

Rate Rider Calculation for RSVA - Power - Global Adjustment - Class A Non-WMP Customers

Balance of Account 1589 allocated to Class A Non-WMP Customers

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	-	\$ -	-	\$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	-	\$ -	-	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kWh	-	\$ -	-	\$/kWh
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	-	\$ -	-	\$/kWh
LARGE USE	kWh	-	\$ -	-	\$/kWh
UNMETERED SCATTERED LOAD	kWh	-	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE 3	kWh	-	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE 1	kWh	-	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE L	kWh	-	\$ -	-	\$/kWh
SENITEL LIGHTING	kWh	-	\$ -	-	\$/kWh
STREET LIGHTING	kWh	-	\$ -	-	\$/kWh
MICROFIT		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ -		

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	Non-RPP kW / kWh / # of Customers	Balance of Group 2 Accounts	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	# of Customers	297,343	\$ 4,001,734	\$ 1.12	per customer per month
GENERAL SERVICE LESS THAN 50KW	kWh	726,360,000	\$ 990,935	\$ 0.0014	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	7,027,979	\$ 3,606,732	\$ 0.5132	\$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,847,365	\$ 1,050,013	\$ 0.5684	\$/kW
LARGE USE	kW	1,121,449	\$ 754,158	\$ 0.6725	\$/kW
UNMETERED SCATTERED LOAD	kWh	16,651,000	\$ 20,835	\$ 0.0013	\$/kWh
STANDBY POWER GENERAL SERVICE 5	kW	-	\$ -	\$ -	\$/kW
STANDBY POWER GENERAL SERVICE 1	kW	-	\$ -	\$ -	\$/kW
STANDBY POWER GENERAL SERVICE L	kW	-	\$ -	\$ -	\$/kW
SENITEL LIGHTING	kW	216	\$ 63	\$ 0.2905	\$/kW
STREET LIGHTING	kW	123,144	\$ 52,989	\$ 0.4303	\$/kW
MICROFIT		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
		-	\$ -	\$ -	
Total			\$ 10,477,459		

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Accounts 1575 and 1576	Rate Rider for Accounts 1575 and 1576	
RESIDENTIAL	kWh	2,216,045,000	\$ -	-	\$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	726,360,000	\$ -	-	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	7,027,979	\$ -	-	\$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,847,365	\$ -	-	\$/kW
LARGE USE	kW	1,121,449	\$ -	-	\$/kW
UNMETERED SCATTERED LOAD	kWh	16,651,000	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE 5	kW	-	\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE 1	kW	-	\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE L	kW	-	\$ -	-	\$/kW
SENITEL LIGHTING	kW	216	\$ -	-	\$/kW
STREET LIGHTING	kW	123,144	\$ -	-	\$/kW
MICROFIT		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ -	-	

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Account 1568	Rate Rider for Account 1568	
RESIDENTIAL	kWh	2,216,045,000	-\$ 45,712	- 0.0000	\$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	726,360,000	\$ 166,152	0.0002	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	7,027,979	-\$ 541,937	- 0.0771	\$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,847,365	-\$ 142,453	- 0.0771	\$/kW
LARGE USE	kW	1,121,449	-\$ 86,476	- 0.0771	\$/kW
UNMETERED SCATTERED LOAD	kWh	16,651,000	-\$ 7,292	- 0.0004	\$/kWh
STANDBY POWER GENERAL SERVICE 5	kW	-	\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE 1	kW	-	\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE L	kW	-	\$ -	-	\$/kW
SENITEL LIGHTING	kW	216	\$ -	-	\$/kW
STREET LIGHTING	kW	123,144	-\$ 29,618	- 0.2405	\$/kW
MICROFIT		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			-\$ 687,335		

**Appendix 2-BA
 Fixed Asset Continuity Schedule**

Accounting Standard MIFRS
 Year 2016

CCA Class	OEB	Description	Cost				Accumulated Depreciation					Net Book Value
			Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance		
12	1611	Computer Software (Formally known as Account 1925)	48,452,087	5,746,639	0	54,198,726	(12,377,051)	(7,476,010)	0	(19,853,062)		34,345,664
CEC	1612	Land Rights (Formally known as Account 1906)	1,837,594	60,962	0	1,898,556	(98,378)	(50,652)	0	(149,030)		1,749,526
N/A	1805	Land	24,989,240	83,466	(19,492,796)	5,579,910	0	0	0	0		5,579,910
47	1808	Buildings	27,969,048	1,836,061	0	29,805,109	(1,579,928)	(839,899)	0	(2,419,827)		27,385,282
13	1810	Leasehold Improvements	0	0	0	0	0	0	0	0		0
47	1815	Transformer Station Equipment >50 kV	93,303,995	502,034	0	93,806,029	(5,927,926)	(3,132,025)	0	(9,059,951)		84,746,078
47	1820	Distribution Station Equipment <50 kV	78,516,499	14,861,294	(153,346)	93,224,447	(7,429,432)	(3,323,328)	91,547	(10,661,213)		82,563,235
47	1825	Storage Battery Equipment	0	0	0	0	0	0	0	0		0
47	1830	Poles, Towers & Fixtures	92,942,041	10,912,340	(176,894)	103,677,487	(4,249,406)	(2,552,177)	85,385	(6,716,198)		96,961,289
47	1835	Overhead Conductors & Devices	83,899,005	11,154,075	(139,822)	94,913,258	(3,891,947)	(2,435,833)	118,010	(6,209,770)		88,703,489
47	1840	Underground Conduit	89,790,616	17,658,496	0	107,449,112	(5,058,825)	(3,136,759)	0	(8,195,584)		99,253,527
47	1845	Underground Conductors & Devices	95,262,619	17,768,578	(882,544)	112,148,653	(5,914,183)	(3,886,580)	510,296	(9,290,466)		102,858,186
47	1850	Line Transformers	66,384,893	10,588,745	(211,886)	76,761,752	(3,895,829)	(2,594,989)	117,650	(6,373,168)		70,388,584
47	1855	Services (Overhead & Underground)	48,261,443	4,641,415	0	52,902,858	(2,558,711)	(1,441,209)	0	(3,999,920)		48,902,938
47	1860	Meters	2,248,663	839,698	(1,706)	3,086,655	(120,299)	(142,868)	125	(263,041)		2,823,614
47	1860	Meters (Smart Meters)	35,146,628	2,239,212	(148,671)	37,237,169	(5,585,828)	(3,950,060)	52,031	(9,483,857)		27,753,312
N/A	1905	Land	0	0	0	0	0	0	0	0		0
47	1908	Buildings & Fixtures	32,252,504	1,249,694	0	33,502,198	(3,625,169)	(1,855,444)	0	(5,480,614)		28,021,584
13	1910	Leasehold Improvements	0	0	0	0	0	0	0	0		0
8	1915	Office Furniture & Equipment (10 years)	1,398,207	202,162	0	1,600,369	(472,835)	(250,327)	0	(723,162)		877,207
8	1915	Office Furniture & Equipment (5 years)	0	0	0	0	0	0	0	0		0
10	1920	Computer Equipment - Hardware	5,042,693	3,046,928	0	8,089,621	(2,344,160)	(1,367,712)	0	(3,711,872)		4,377,749
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	1,151,257	20,216	0	1,171,473	(478,957)	(226,907)	0	(705,865)		465,608
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	0	0	0	0	0	0	0	0		0
10	1930	Transportation Equipment	12,563,784	1,289,703	(48,184)	13,805,303	(2,315,003)	(1,375,967)	38,009	(3,652,961)		10,152,342
8	1935	Stores Equipment	831,977	165,771	0	997,748	(126,475)	(68,346)	0	(194,821)		802,927
8	1940	Tools, Shop & Garage Equipment	3,768,318	512,676	0	4,280,994	(1,323,493)	(590,896)	0	(1,914,389)		2,366,606
8	1945	Measurement & Testing Equipment	228,919	195	0	229,114	(61,210)	(27,266)	0	(88,476)		140,638
8	1950	Power Operated Equipment	0	0	0	0	0	0	0	0		0
8	1955	Communications Equipment	1,807,473	1,876,347	0	3,683,820	(452,112)	(297,916)	0	(750,027)		2,933,793
8	1955	Communication Equipment (Smart Meters)	0	0	0	0	0	0	0	0		0
8	1960	Miscellaneous Equipment	232,383	1,361,293	0	1,593,676	(70,598)	(57,812)	0	(128,410)		1,465,266
47	1970	Load Management Controls Customer Premises	134,245	0	0	134,245	(104,852)	(27,781)	0	(132,632)		1,613
47	1975	Load Management Controls Utility Premises	17,974	0	0	17,974	(14,387)	(3,587)	0	(17,974)		0
47	1980	System Supervisor Equipment	6,718,287	574,547	0	7,292,834	(1,476,314)	(749,601)	0	(2,225,915)		5,066,919
47	1985	Miscellaneous Fixed Assets	0	0	0	0	0	0	0	0		0
47	1990	Other Tangible Property	0	0	0	0	0	0	0	0		0
47	1995	Contributions & Grants	0	0	0	0	0	0	0	0		0
47	2440	Deferred Revenue	(45,498,935)	(25,701,824)	0	(71,200,759)	1,353,283	1,767,233	0	3,120,516		(68,080,243)
1609		Capital Contributions Paid	20,267,704	315,693	0	20,583,397	(563,954)	(617,145)	0	(1,181,099)		19,402,298
		Sub-Total	\$829,921,162	\$83,806,416	(\$21,255,849)	\$892,471,729	(\$70,763,980)	(\$40,711,861)	\$1,013,053	(\$110,462,788)		\$782,008,941
		Less 2016 Capex				\$ (10,000,000)				\$ 333,000		\$ (9,667,000)
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -		\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -		\$ -
		Total PP&E	\$829,921,162	\$73,806,416	(\$21,255,849)	\$892,471,729	(\$70,763,980)	(\$40,378,861)	\$1,013,053	(\$110,129,788)		\$772,341,941
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶										
		Total										(\$40,378,861)

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation (\$40,378,861)

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The additions column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.
- Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.

Compound Growth Rate
(2014 Q2 Forecast **Actuals** vs. 2012
Actuals)

5.1%

5.2%

Year: 2016 (Test Year)

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return	
		(%)		(%)		
	Debt					
1	Long-term Debt	56.00%		\$464,412,196	3.53%	\$16,385,786
2	Short-term Debt	4.00%	(1)	\$33,172,300	2.16%	\$716,522
3	Total Debt	60.0%		\$497,584,496	3.44%	\$17,102,308
	Equity					
4	Common Equity	40.00%		\$331,722,997	9.30%	\$30,850,239
5	Preferred Shares			\$ -		\$ -
6	Total Equity	40.0%		\$331,722,997	9.30%	\$30,850,239
7	Total	100.0%		\$829,307,493	5.78%	\$47,952,547

Notes

(1)

4.0% unless an applicant has proposed or been approved for a different amount.

File Number: #REF!
 Exhibit:
 Tab:
 Schedule:
 Page:
 Date:

**Appendix 2-OB
 Debt Instruments**

This table must be completed for all required historical years, the bridge year and the test year.

Year 2012

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 yrs	\$ 200,000,000	5.040%	\$ 10,080,000	
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	Deemed LT	\$ 32,185,000	5.900%	\$ 1,898,915	
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	5.218%	\$ 2,609,000	
4	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	21-Dec-09	Deemed LT	\$ 15,000,000	5.750%	\$ 862,500	
5	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Apr-10	Deemed LT	\$ 15,000,000	5.870%	\$ 880,500	
6	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	5-Jul-11	Deemed LT	\$ 15,000,000	5.550%	\$ 832,500	
Total							\$ 327,185,000	5.246%	\$ 17,163,415	

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update issued by the Board.
- 3 Add more lines above row 12 if necessary.

Year 2013

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 years	\$ 200,000,000	5.040%	\$ 10,080,000	
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 18,219,178	5.218%	\$ 950,677	
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 31,780,822	4.968%	\$ 1,578,871	\$50M Note - rate change May 14, 2015
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	Deemed LT	\$ 11,727,685	5.900%	\$ 691,933	
5	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	21-Dec-09	Deemed LT	\$ 5,465,753	5.750%	\$ 314,281	The cumulative deemed debt (\$77.185M o/s end of 2012 and \$30M issued on Feb 1, 2013) was converted into a single promissory note of \$107.185M to reflect the actual HOHI bond issuance on May 14, 2015.
6	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Apr-10	Deemed LT	\$ 5,465,753	5.870%	\$ 320,840	
7	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	5-Jul-11	Deemed LT	\$ 5,465,753	5.550%	\$ 303,349	
8	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Feb-13	Deemed LT	\$ 8,383,562	4.220%	\$ 353,786	
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 68,128,548	4.144%	\$ 2,823,247	
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	10-Dec-13	Deemed LT	\$ 1,808,219	4.940%	\$ 89,326	\$30M deemed debt - effective 22 days
Total							\$ 356,445,274	4.911%	\$ 17,506,311	

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update issued by the Board.
- 3 Add more lines above row 12 if necessary.

Year 2014

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 years	\$ 200,000,000	5.040%	\$ 10,080,000	
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.968%	\$ 2,484,000	
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	4.144%	\$ 4,441,746	
4	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	10-Dec-13	Deemed LT	\$ 30,000,000	4.940%	\$ 1,482,000	
5	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	28-Oct-14	Deemed LT	\$ 5,342,466	4.770%	\$ 254,836	\$30M deemed debt - effective 65 days
Total							\$ 392,527,466	4.775%	\$ 18,742,582	

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

Year 2015

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.968%	\$ 2,484,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	4.144%	\$ 4,441,746	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 years	\$ 21,369,863	5.040%	\$ 1,077,041	The Feb 9.,2015 \$200M maturity plus the cumulative deemed debt of \$60M then outstanding (\$260M total) were converted into two promissory notes of \$138.7m and \$121.3m on Feb 9, 2015 to reflect the actual HOHI bond issuance on a prorata basis for the two terms.
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	10-Dec-13	Deemed LT	\$ 3,205,479	4.940%	\$ 158,351	
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	28-Oct-14	Deemed LT	\$ 3,205,479	4.770%	\$ 152,901	
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 123,850,526	2.724%	\$ 3,373,688	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 108,368,652	3.769%	\$ 4,084,414	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 8,284,414	2.724%	\$ 225,667	
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 7,249,833	3.769%	\$ 273,246	\$25M actual debt on a prorata basis for the two terms - effective 31 days
10	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 1,132,349	2.724%	\$ 30,845	
11	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 990,938	3.769%	\$ 37,348	
Total							\$ 434,842,534	3.758%	\$ 16,339,250	

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

Year 2015 2016

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.120%	\$ 2,060,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	4.144%	\$ 4,441,746	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 138,667,000	2.724%	\$ 3,777,289	\$260M actual debt
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 121,333,000	3.769%	\$ 4,573,041	
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 15,999,000	2.724%	\$ 435,813	\$55M actual debt
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 14,001,000	3.769%	\$ 527,698	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 13,332,500	2.724%	\$ 363,177	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 11,667,500	3.769%	\$ 439,748	
9	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$ 11,468,493	3.070%	\$ 352,083	\$65M deemed rate per cost of capital report calculation - effective 184 days
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$ 21,298,630	3.970%	\$ 845,556	\$65M deemed rate per cost of capital report calculation - effective 184 days
Total							\$ 504,952,123	3.528%	\$ 17,816,150	

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

Year 2015 2017

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.120%	\$ 2,060,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	4.144%	\$ 4,441,746	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 138,667,000	2.724%	\$ 3,777,289	\$260M actual debt
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 121,333,000	3.769%	\$ 4,573,041	
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 15,999,000	2.724%	\$ 435,813	\$55M actual debt
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 14,001,000	3.769%	\$ 527,698	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 13,332,500	2.724%	\$ 363,177	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 11,667,500	3.769%	\$ 439,748	
9	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$ 22,750,000	3.070%	\$ 698,425	\$65M deemed rate per cost of capital report calculation
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$ 42,250,000	3.970%	\$ 1,677,325	\$65M deemed rate per cost of capital report calculation
11	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	\$ 10,586,301	3.870%	\$ 409,690	\$60M deemed rate per cost of capital report calculation -effective 184 days
12	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	\$ 19,660,274	4.770%	\$ 937,795	\$60M deemed rate per cost of capital report calculation -effective 184 days
Total							\$ 567,431,575	3.585%	\$ 20,341,747	

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

Year 2015 2018

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.120%	\$ 2,060,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 39,056,452	4.144%	\$ 1,618,499	\$107.185M Note - Rate changed during the year (issuance cost fully amortized)
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 68,128,548	3.991%	\$ 2,719,010	
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 138,667,000	2.724%	\$ 3,777,289	\$260M actual debt
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 121,333,000	3.769%	\$ 4,573,041	
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 15,999,000	2.724%	\$ 435,813	\$55M actual debt
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 14,001,000	3.769%	\$ 527,698	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 13,332,500	2.724%	\$ 363,177	
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 11,667,500	3.769%	\$ 439,748	
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$ 22,750,000	3.070%	\$ 698,425	\$65M deemed rate per cost of capital report calculation
11	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$ 42,250,000	3.970%	\$ 1,677,325	\$65M deemed rate per cost of capital report calculation
12	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	\$ 21,000,000	3.870%	\$ 812,700	\$60M deemed rate per cost of capital report calculation
13	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	\$ 39,000,000	4.770%	\$ 1,860,300	\$60M deemed rate per cost of capital report calculation
14	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	10 years	\$ 5,293,151	4.570%	\$ 241,897	\$30M deemed rate per the cost of capital report calculation - effective 184 days
15	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	30 years	\$ 9,830,137	5.470%	\$ 537,708	\$30M deemed rate per the cost of capital report calculation - effective 184 days
Total							\$ 612,308,288	3.649%	\$ 22,342,631	

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

Year 2015 2019

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any	
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.120%	\$ 2,060,000	\$50M actual debt	
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	3.991%	\$ 4,277,753	\$107.185M actual debt	
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 138,667,000	2.724%	\$ 3,777,289	\$260M actual debt	
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 121,333,000	3.769%	\$ 4,573,041		
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 15,999,000	2.724%	\$ 435,813		
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 14,001,000	3.769%	\$ 527,698		
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 13,332,500	2.724%	\$ 363,177		
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 11,667,500	3.769%	\$ 439,748		
9	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$ 22,750,000	3.070%	\$ 698,425		\$65M deemed rate per cost of capital report calculation
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$ 42,250,000	3.970%	\$ 1,677,325		\$65M deemed rate per cost of capital report calculation
11	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	\$ 21,000,000	3.870%	\$ 812,700	\$60M deemed rate per cost of capital report calculation	
12	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	\$ 39,000,000	4.770%	\$ 1,860,300	\$60M deemed rate per cost of capital report calculation	
13	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	10 years	\$ 10,500,000	4.570%	\$ 479,850	\$30M deemed rate per the cost of cpaital report calculation	
14	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	30 years	\$ 19,500,000	5.470%	\$ 1,066,650	\$30M deemed rate per the cost of cpaital report calculation	
15	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	10 years	\$ 5,293,151	4.870%	\$ 257,776	\$30M deemed rate per the cost of capital report calculation - Effective 184 days	
16	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	30 years	\$ 9,830,137	5.770%	\$ 567,199	\$30M deemed rate per the cost of capital report calculation - Effective 184 days	
Total							\$ 642,308,288	3.717%	\$ 23,874,744		

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

Year 2015 2020

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.120%	\$ 2,060,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	3.991%	\$ 4,277,753	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 14,816,474	2.724%	\$ 403,601	\$138.667M Note - Rate changed during the year (issuance cost fully amortized)
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	10 years	\$ 123,850,526	2.614%	\$ 3,237,453	
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 12,964,348	3.769%	\$ 488,626	\$121.333M Note - Rate changed during the year (issuance cost fully amortized)
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	30 years	\$ 108,368,652	3.639%	\$ 3,943,535	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 1,709,482	2.724%	\$ 46,566	\$29.33M Note - Rate changed during the year (issuance cost fully amortized)
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 1,424,568	2.724%	\$ 38,805	
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	10 years	\$ 26,197,449	2.614%	\$ 684,801	
10	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 1,495,997	3.769%	\$ 56,384	\$25.67MM Note - Rate changed during the year (issuance cost fully amortized)
11	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 1,246,664	3.769%	\$ 46,987	
12	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	30 years	\$ 22,925,838	3.639%	\$ 834,271	
13	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$ 22,750,000	3.070%	\$ 698,425	\$65M deemed rate per cost of capital report calculation
14	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$ 42,250,000	3.970%	\$ 1,677,325	\$65M deemed rate per cost of capital report calculation
15	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	\$ 21,000,000	3.870%	\$ 812,700	\$60M deemed rate per cost of capital report calculation
16	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	\$ 39,000,000	4.770%	\$ 1,860,300	\$60M deemed rate per cost of capital report calculation
17	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	10 years	\$ 10,500,000	4.570%	\$ 479,850	\$30M deemed rate per the cost of cpaital report calculation
18	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	30 years	\$ 19,500,000	5.470%	\$ 1,066,650	\$30M deemed rate per the cost of cpaital report calculation
19	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	10 years	\$ 10,500,000	4.870%	\$ 511,350	\$30M deemed rate per the cost of capital report calculation
20	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	30 years	\$ 19,500,000	5.770%	\$ 1,125,150	\$30M deemed rate per the cost of capital report calculation
21	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-20	10 years	\$ 5,293,151	4.970%	\$ 263,070	\$30M deemed rate per the cost of capital report calculation - effective 184 days
22	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-20	30 years	\$ 9,830,137	5.870%	\$ 577,029	\$30M deemed rate per the cost of capital report calculation - effective 184 days

Total				\$ 672,308,288	3.747%	\$ 25,190,632	
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Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

File Number: EB-2015-0004
 Exhibit: G
 Tab: 1
 Schedule: 1
 Page: 1
 Date: 11-Sep-15

**Appendix 2-P
 Cost Allocation**

Please complete the following four tables.

A) Allocated Costs

Classes	Costs Allocated from Previous Study	%	Costs Allocated in 2016 Test Year Study (Column 7A)	%	Costs Allocated in 2017 Test Year Study (Column 7A)	%	Costs Allocated in 2018 Test Year Study (Column 7A)	%	Costs Allocated in 2019 Test Year Study (Column 7A)	%	Costs Allocated in 2020 Test Year Study (Column 7A)	%
Residential	\$ 94,436,258	56.15%	\$ 94,359,949	53.84%	\$ 97,883,163	53.69%	\$ 102,238,169	53.58%	\$ 106,261,540	53.52%	\$ 108,469,846	53.46%
GS < 50 kW	\$ 19,093,962	11.35%	\$ 18,517,384	10.56%	\$ 19,163,612	10.51%	\$ 19,908,880	10.43%	\$ 20,576,436	10.36%	\$ 20,887,874	10.29%
GS > 50 kW < GS 1,500	\$ 39,359,863	23.40%	\$ 43,031,284	24.55%	\$ 44,662,057	24.50%	\$ 46,662,477	24.45%	\$ 48,387,919	24.37%	\$ 49,367,998	24.33%
GS > 1,500 4,999 kW	\$ 7,805,712	4.64%	\$ 10,452,054	5.96%	\$ 11,199,074	6.14%	\$ 12,080,591	6.33%	\$ 12,918,443	6.51%	\$ 13,538,099	6.67%
Large User	\$ 5,754,313	3.42%	\$ 6,848,038	3.91%	\$ 7,221,013	3.96%	\$ 7,637,453	4.00%	\$ 7,988,631	4.02%	\$ 8,169,431	4.03%
Street Lighting	\$ 1,183,502	0.70%	\$ 1,521,831	0.87%	\$ 1,613,687	0.89%	\$ 1,706,283	0.89%	\$ 1,790,539	0.90%	\$ 1,834,156	0.90%
Sentinel Lighting	\$ 10,894	0.01%	\$ 8,556	0.00%	\$ 8,152	0.00%	\$ 7,733	0.00%	\$ 7,257	0.00%	\$ 6,640	0.00%
Unmetered Scattered Load (USL)	\$ 470,639	0.28%	\$ 474,158	0.27%	\$ 496,459	0.27%	\$ 520,831	0.27%	\$ 543,056	0.27%	\$ 554,414	0.27%
Standby	\$ 58,465	0.03%	\$ 58,621	0.03%	\$ 62,229	0.03%	\$ 66,281	0.03%	\$ 69,917	0.04%	\$ 71,512	0.04%
		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Total	\$ 168,173,609	100.00%	\$ 175,271,874	100.00%	\$ 182,312,447	100.00%	\$ 190,828,696	100.00%	\$ 198,543,738	100.00%	\$ 202,899,969	100.00%

Notes

- Customer Classification - If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.
- Host Distributors - Provide information on embedded distributor(s) as a separate class, if applicable. If embedded distributor(s) are billed as customers in a General Service class, include the allocated cost and revenue of the embedded distributor(s) in the applicable class. Also complete Appendix 2-Q.
- Class Revenue Requirements - If using the Board-issued model, in column 7A enter the results from Worksheet O-1, Revenue Requirement (row 40 in the 2013 model). This excludes costs in deferral and variance accounts. Note to Embedded Distributor(s), it also does not include Account 4750 - Low Voltage (LV) Costs.

B) Calculated Class Revenues

2016

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates X	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 86,359,164	\$ 89,273,345	\$ 89,083,814	\$ 7,976,914
GS < 50 kW	\$ 20,171,698	\$ 20,852,390	\$ 20,835,996	\$ 1,147,124
GS > 50 kW < GS 1,500	\$ 34,607,039	\$ 35,774,850	\$ 35,774,640	\$ 1,840,792
GS > 1,500 4,999 kW	\$ 10,061,938	\$ 10,401,477	\$ 10,381,901	\$ 405,642
Large User	\$ 5,599,620	\$ 5,788,578	\$ 5,788,584	\$ 242,076
Street Lighting	\$ 872,268	\$ 901,703	\$ 1,156,235	\$ 61,233
Sentinel Lighting	\$ 3,902	\$ 4,034	\$ 4,435	\$ 805
Unmetered Scattered Load (USL)	\$ 549,494	\$ 568,037	\$ 549,494	\$ 18,683
Standby	\$ 10,131	\$ 10,472	\$ 10,473	\$ 2,719
0				
0				
Total	\$ 158,235,254	\$ 163,574,886	\$ 163,585,572	\$ 11,696,988

2017

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates X	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 86,397,220	\$ 93,444,823	\$ 93,240,455	\$ 7,880,878
GS < 50 kW	\$ 19,995,810	\$ 21,626,911	\$ 21,560,249	\$ 1,121,706
GS > 50 kW < GS 1,500	\$ 34,281,385	\$ 37,077,790	\$ 37,077,846	\$ 1,817,588
GS > 1,500 4,999 kW	\$ 10,164,325	\$ 10,993,450	\$ 10,971,544	\$ 413,939
Large User	\$ 5,594,105	\$ 6,050,428	\$ 6,050,394	\$ 244,404
Street Lighting	\$ 872,268	\$ 943,421	\$ 1,229,000	\$ 61,951
Sentinel Lighting	\$ 3,776	\$ 4,085	\$ 4,512	\$ 728
Unmetered Scattered Load (USL)	\$ 552,900	\$ 598,001	\$ 572,197	\$ 18,635
Standby	\$ 10,131	\$ 10,957	\$ 10,957	\$ 2,753
0				
0				
Total	\$ 157,871,920	\$ 170,749,866	\$ 170,717,154	\$ 11,562,581

2018

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates X	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 87,038,947	\$ 98,473,092	\$ 98,232,740	\$ 7,993,114
GS < 50 kW	\$ 19,869,160	\$ 22,479,335	\$ 22,411,802	\$ 1,130,181
GS > 50 kW < GS 1,500	\$ 34,078,185	\$ 38,554,973	\$ 38,554,751	\$ 1,833,178
GS > 1,500 4,999 kW	\$ 10,293,812	\$ 11,646,091	\$ 11,621,822	\$ 428,782
Large User	\$ 5,589,542	\$ 6,323,829	\$ 6,323,817	\$ 248,755
Street Lighting	\$ 872,268	\$ 986,857	\$ 1,301,938	\$ 63,092
Sentinel Lighting	\$ 3,651	\$ 4,130	\$ 4,812	\$ 679
Unmetered Scattered Load (USL)	\$ 556,350	\$ 629,436	\$ 600,698	\$ 18,898
Standby	\$ 10,131	\$ 11,461	\$ 11,462	\$ 2,812
0				
0				
Total	\$ 158,312,045	\$ 179,109,205	\$ 179,063,841	\$ 11,719,491

2019

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates X	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 87,685,777	\$ 103,070,348	\$ 102,766,895	\$ 8,059,134
GS < 50 kW	\$ 19,773,873	\$ 23,243,222	\$ 23,195,390	\$ 1,131,417
GS > 50 kW < GS 1,500	\$ 33,951,625	\$ 39,908,477	\$ 39,908,623	\$ 1,833,088
GS > 1,500 4,999 kW	\$ 10,432,118	\$ 12,262,445	\$ 12,235,697	\$ 439,737
Large User	\$ 5,581,227	\$ 6,560,460	\$ 6,560,479	\$ 249,996
Street Lighting	\$ 872,268	\$ 1,025,309	\$ 1,368,841	\$ 63,589
Sentinel Lighting	\$ 3,525	\$ 4,143	\$ 4,890	\$ 626
Unmetered Scattered Load (USL)	\$ 559,799	\$ 658,017	\$ 625,315	\$ 18,981
Standby	\$ 10,131	\$ 11,908	\$ 11,908	\$ 2,841
0				
0				
Total	\$ 158,870,343	\$ 186,744,329	\$ 186,678,039	\$ 11,799,409

2020

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current	L.F. X current approved rates X	LF X proposed rates	Miscellaneous Revenue
Residential	\$ 88,188,231	\$ 105,701,298	\$ 105,471,439	\$ 8,128,913
GS < 50 kW	\$ 19,702,481	\$ 23,615,145	\$ 23,552,914	\$ 1,134,161
GS > 50 kW < GS 1,500	\$ 33,865,217	\$ 40,590,421	\$ 40,590,086	\$ 1,842,021
GS > 1,500 4,999 kW	\$ 10,582,413	\$ 12,683,946	\$ 12,656,193	\$ 452,062
Large User	\$ 5,570,474	\$ 6,676,699	\$ 6,676,698	\$ 251,397
Street Lighting	\$ 872,268	\$ 1,045,490	\$ 1,403,161	\$ 64,163
Sentinel Lighting	\$ 3,399	\$ 4,074	\$ 4,737	\$ 574
Unmetered Scattered Load (USL)	\$ 563,555	\$ 675,470	\$ 639,006	\$ 19,135
Standby	\$ 10,131	\$ 12,142	\$ 12,143	\$ 2,856
0				
0				
Total	\$ 159,358,170	\$ 191,004,686	\$ 191,006,377	\$ 11,895,283

Notes:

- Columns 7B to 7D - LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, (kWh or kW, as applicable). Revenue Quantities should be net of Transformer Ownership Allowance. Exclude revenue from rate adders and rate riders.
- Columns 7C and 7D - Column total in each column should equal the Base Revenue Requirement
- Columns 7C - The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/Revenue at Current Rates.
- Columns 7E - If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.

C) Rebalancing Revenue-to-Cost (R/C) Ratios

Class	Previously Approved Ratios Most Recent Year: 2012	2016		2017		2018		2019		2020		Policy Range
		Status Quo Ratios	Proposed Ratios									
		(7C + 7E) / (7A)	(7D + 7E) / (7A)	(7C + 7E) / (7A)	(7D + 7E) / (7A)	(7C + 7E) / (7A)	(7D + 7E) / (7A)	(7C + 7E) / (7A)	(7D + 7E) / (7A)	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
Residential	97.00	103.06	102.86	103.52	103.31	104.14	103.90	104.58	104.30	104.94	104.73	85 - 115
GS < 50 kW	114.00	118.80	118.72	118.71	118.36	118.59	118.25	118.46	118.23	118.49	118.19	80 - 120
GS > 50 kW < GS 1,500												
GS > 1,500 - 4,999 kW	95.00	87.41	87.41	87.08	87.08	86.55	86.55	86.26	86.26	85.95	85.95	80 - 120
Large User	120.00	103.41	103.22	101.86	101.66	99.95	99.75	98.33	98.12	97.03	96.82	80 - 120
Street Lighting	107.00	88.06	88.06	87.17	87.17	86.06	86.06	85.25	85.25	84.81	84.81	85 - 115
Sentinel Lighting	76.50	63.27	80.00	62.30	80.00	61.53	80.00	60.81	80.00	60.50	80.00	80 - 120
Unmetered Scattered Load (USL)	50.00	56.55	61.24	59.03	64.27	62.19	71.00	65.72	76.00	70.01	80.00	80 - 120
Standby	119.00	123.74	119.83	124.21	119.01	124.48	118.96	124.66	118.64	125.29	118.71	80 - 120
0	230.00	22.50	22.50	22.03	22.03	21.54	21.54	21.09	21.09	20.97	20.97	N/A

Notes

1 Previously Approved Revenue-to-Cost Ratios - For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2009 with further adjustments over 2 years, the Most recent year is 2011. For applicants whose most recent rebasing year is 2006, the applicant should enter the ratios from their Informational Filing.

2 Status Quo Ratios - The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1. Status Quo means "Before Rebalancing".

D) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios					Policy Range
	2016	2017	2018	2019	2020	
Residential	102.86	103.31	103.90	104.30	104.73	85 - 115
GS < 50 kW	118.72	118.36	118.25	118.23	118.19	80 - 120
GS > 50 kW < GS 1,500	87.41	87.08	86.55	86.26	85.95	80 - 120
GS > 1,500 - 4,999 kW	103.22	101.66	99.75	98.12	96.82	80 - 120
Large User	88.06	87.17	86.06	85.25	84.81	85 - 115
Street Lighting	80.00	80.00	80.00	80.00	80.00	80 - 120
Sentinel Lighting	61.24	64.27	71.00	76.00	80.00	80 - 120
Unmetered Scattered Load (USL)	119.83	119.01	118.96	118.64	118.71	80 - 120
Standby	22.50	22.03	21.54	21.09	20.97	N/A
0						0

Note

1 The applicant should complete Table D if it is applying for approval of a revenue to cost ratio in 2014 that is outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model in 2014. In 2015 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2014 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

**Appendix 2-V
 Revenue Reconciliation**

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	295,999	299,296	297,647.50	2,216,045,000		\$ 12.98	\$ 0.0193		\$ 89,131,243.10	\$ 89,083,814		\$ 89,083,814	-\$ 47,429
GS < 50 kW	Customers	24,473	24,569	24,521.00	726,360,000		\$ 17.25	\$ 0.0217		\$ 20,837,859.00	\$ 20,835,996		\$ 20,835,996	-\$ 1,863
GS > 50 to 1,499 kW	Customers	3,282	3,308	3,295.00	2,954,441,000	7,027,979	\$ 200.00		\$ 4.0776	\$ 36,565,287.17	\$ 35,774,640	\$ 790,648	\$ 36,565,287	\$ 0
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	863,309,000	1,847,365	\$ 4,193.93		\$ 3.6619	\$ 10,589,730.05	\$ 10,381,901	\$ 207,829	\$ 10,589,730	-\$ 0
Large Use	Connections	11	11	11.00	620,218,000	1,121,449	\$ 15,231.32		\$ 3.4814	\$ 5,914,746.79	\$ 5,788,584	\$ 126,163	\$ 5,914,747	-\$ 0
Streetlighting	Connections	55,516	55,516	55,516.00	43,552,000	123,144	\$ 0.76		\$ 5.2778	\$ 1,156,235.32	\$ 1,156,235		\$ 1,156,235	\$ -
Sentinel Lighting	Connections	57	53	55.00	48,000	216	\$ 2.99		\$ 11.3967	\$ 4,435.09	\$ 4,435		\$ 4,435	\$ -
Unmetered Scattered Load	Customers	3,455	3,499	3,477.00	16,651,000		\$ 4.43	\$ 0.0219		\$ 549,494.22	\$ 549,494		\$ 549,494	\$ -
Standby Power	Customers	2	2	2.00		4,800	\$ 126.54		\$ 1.5491	\$ 10,472.64	\$ 10,473		\$ 10,473	\$ -
Embedded Distributor Class				-						\$ -			\$ -	\$ -
etc.				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
Total										\$ 164,759,503.38	\$ 163,585,572	\$ 1,124,639	\$ 164,710,211	-\$ 49,292

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**Appendix 2-V
Revenue Reconciliation**

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	299,875	303,174	301,524.50	2,198,259,000		\$ 16.61	\$ 0.0151		\$ 93,293,574.24	\$ 93,240,455	\$ 93,240,455	-\$ 53,119	
GS < 50 kW	Customers	24,586	24,682	24,634.00	716,896,000		\$ 17.89	\$ 0.0227		\$ 21,561,966.32	\$ 21,560,249	\$ 21,560,249	-\$ 1,717	
GS > 50 to 1,499 kW	Customers	3,310	3,336	3,323.00	2,907,445,000	6,908,640	\$ 200.00		\$ 4.3250	\$ 37,855,068.00	\$ 37,077,846	\$ 777,222	\$ 37,855,068	\$ -
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	877,400,000	1,877,691	\$ 4,193.93		\$ 3.9186	\$ 11,182,784.11	\$ 10,971,544	\$ 211,240	\$ 11,182,784	\$ 0
Large Use	Connections	11	11	11.00	619,253,000	1,119,726	\$ 15,231.32		\$ 3.7204	\$ 6,176,362.85	\$ 6,050,394	\$ 125,969	\$ 6,176,363	\$ 0
Streetlighting	Connections	55,516	55,516	55,516.00	43,653,000	123,144	\$ 0.81		\$ 5.5982	\$ 1,229,000.26	\$ 1,229,000		\$ 1,229,000	-\$ 0
Sentinel Lighting	Connections	53	49	51.00	48,000	216	\$ 3.04		\$ 12.2749	\$ 4,511.86	\$ 4,512		\$ 4,512	\$ 0
Unmetered Scattered Load	Customers	3,503	3,547	3,525.00	16,690,000		\$ 4.61	\$ 0.0226		\$ 572,197.00	\$ 572,197		\$ 572,197	\$ -
Standby Power	Customers	2	2	2.00		4,800	\$ 132.39		\$ 1.6208	\$ 10,957.20	\$ 10,957		\$ 10,957	\$ -
Embedded Distributor Class etc.				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
Total										\$ 171,886,421.84	\$ 170,717,154	\$ 1,114,431	\$ 171,831,586	-\$ 54,836

Note

Appendix 2-V
Revenue Reconciliation

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	303,718	307,033	305,375.50	2,206,411,000		\$ 20.50	\$ 0.0105		\$ 98,289,688.50	\$ 98,232,740	\$ 98,232,740	-\$ 56,949	
GS < 50 kW	Customers	24,697	24,793	24,745.00	709,791,000		\$ 18.59	\$ 0.0238		\$ 22,413,140.40	\$ 22,411,802	\$ 22,411,802	-\$ 1,338	
GS > 50 to 1,499 kW	Customers	3,338	3,365	3,351.50	2,875,422,000	6,824,350	\$ 200.00		\$ 4.5836	\$ 39,323,690.66	\$ 38,554,751	\$ 767,739	-\$ 1,200	
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	895,369,000	1,916,044	\$ 4,193.93		\$ 4.1818	\$ 11,837,376.96	\$ 11,621,822	\$ 215,555	\$ 11,837,377	\$ 0
Large Use	Connections	11	11	11.00	618,467,000	1,118,300	\$15,231.32		\$ 3.9695	\$ 6,449,626.09	\$ 6,323,817	\$ 125,809	\$ 6,449,626	\$ -
Streetlighting	Connections	55,516	55,516	55,516.00	43,765,000	123,144	\$ 0.86		\$ 5.9200	\$ 1,301,937.60	\$ 1,301,938	\$ 1,301,938	\$ -	
Sentinel Lighting	Connections	49	45	47.00	48,000	216	\$ 3.24		\$ 13.8156	\$ 4,811.53	\$ 4,812	\$ 4,812	\$ 0	
Unmetered Scattered Load	Customers	3,551	3,599	3,575.00	16,731,000		\$ 4.84	\$ 0.0235		\$ 600,814.50	\$ 600,698	\$ 600,698	-\$ 116	
Standby Power	Customers	2	2	2.00		4,800	\$ 138.49		\$ 1.6954	\$ 11,461.68	\$ 11,462	\$ 11,462	\$ -	
Embedded Distributor Class				-						\$ -		\$ -	\$ -	
etc.				-						\$ -		\$ -	\$ -	
				-						\$ -		\$ -	\$ -	
				-						\$ -		\$ -	\$ -	
Total										\$ 180,232,547.92	\$ 179,063,841	\$ 1,109,103	\$ 180,172,944	-\$ 59,604

**Appendix 2-V
Revenue Reconciliation**

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	307,543	310,839	309,191.00	2,214,984,000		\$ 24.49	\$ 0.0054		\$ 102,825,964.68	\$ 102,766,895	\$ 102,766,895	-\$ 59,070	
GS < 50 kW	Customers	24,808	24,903	24,855.50	704,193,000		\$ 19.22	\$ 0.0248		\$ 23,196,658.92	\$ 23,195,390	\$ 23,195,390	-\$ 1,269	
GS > 50 to 1,499 kW	Customers	3,367	3,393	3,380.00	2,852,593,000	6,761,930	\$ 200.00		\$ 4.8148	\$ 40,669,340.56	\$ 39,908,623	\$ 760,717	\$ 40,669,341	\$ 0
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	914,569,000	1,957,009	\$ 4,193.93		\$ 4.4103	\$ 12,455,860.95	\$ 12,235,697	\$ 220,164	\$ 12,455,861	-\$ 0
Large Use	Connections	11	11	11.00	617,036,000	1,115,702	\$ 15,231.32		\$ 4.1906	\$ 6,685,995.04	\$ 6,560,479	\$ 125,516	\$ 6,685,995	\$ 0
Streetlighting	Connections	55,516	55,516	55,516.00	43,876,000	123,144	\$ 0.90		\$ 6.2469	\$ 1,368,841.05	\$ 1,368,841		\$ 1,368,841	-\$ 0
Sentinel Lighting	Connections	45	41	43.00	48,000	216	\$ 3.29		\$ 14.7782	\$ 4,889.73	\$ 4,890		\$ 4,890	-\$ 0
Unmetered Scattered Load	Customers	3,599	3,643	3,621.00	16,772,000		\$ 5.05	\$ 0.0242		\$ 625,315.00	\$ 625,315		\$ 625,315	\$ -
Standby Power	Customers	2	2	2.00		4,800	\$ 143.89		\$ 1.7614	\$ 11,908.08	\$ 11,908		\$ 11,908	-\$ -
Embedded Distributor Class				-						\$ -			\$ -	\$ -
etc.				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
Total										\$ 187,844,774.02	\$ 186,678,039	\$ 1,106,397	\$ 187,784,436	-\$ 60,338

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**Appendix 2-V
Revenue Reconciliation**

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	311,321	314,604	312,962.50	2,217,628,000		\$ 28.10	\$ -		\$ 105,530,955.00	\$ 105,471,439		\$ 105,471,439	-\$ 59,516
GS < 50 kW	Customers	24,917	25,012	24,964.50	699,744,000		\$ 19.53	\$ 0.0253		\$ 23,554,203.42	\$ 23,552,914		\$ 23,552,914	-\$ 1,289
GS > 50 to 1,499 kW	Customers	3,395	3,421	3,408.00	2,835,387,000	6,711,579	\$ 200.00		\$ 4.9416	\$ 41,345,138.79	\$ 40,590,086	\$ 755,053	\$ 41,345,139	\$ 0
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	935,554,000	2,001,525	\$ 4,193.93		\$ 4.5248	\$ 12,881,364.48	\$ 12,656,193	\$ 225,172	\$ 12,881,364	\$ 0
Large Use	Connections	11	11	11.00	615,195,000	1,112,342	\$15,231.32		\$ 4.3074	\$ 6,801,836.17	\$ 6,676,698	\$ 125,138	\$ 6,801,836	\$ 0
Streetlighting	Connections	55,516	55,516	55,516.00	44,015,000	123,144	\$ 0.92		\$ 6.4174	\$ 1,403,160.95	\$ 1,403,161		\$ 1,403,161	\$ 0
Sentinel Lighting	Connections	41	37	39.00	48,000	216	\$ 3.19		\$ 15.0210	\$ 4,737.46	\$ 4,737		\$ 4,737	\$ 0
Unmetered Scattered Load	Customers	3,647	3,691	3,669.00	16,827,000		\$ 5.15	\$ 0.0245		\$ 639,005.70	\$ 639,006		\$ 639,006	\$ -
Standby Power	Customers	2	2	2.00		4,800	\$ 146.72		\$ 1.7961	\$ 12,142.56	\$ 12,143		\$ 12,143	\$ -
Embedded Distributor Class etc.				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
Total										\$ 192,172,544.52	\$ 191,006,377	\$ 1,105,363	\$ 192,111,740	-\$ 60,805

Rates Summary - UPDATED September 14, 2015

Rate Class		2015 Approved	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
Residential (800 kWh)	Distribution Charge	\$ 28.39	\$ 28.42	\$ 28.69	\$ 28.90	\$ 28.81	\$ 28.10
	Change in Distribution Charge		\$ 0.03	\$ 0.27	\$ 0.21	-\$ 0.09	-\$ 0.71
	% Distribution Increase		0.11%	0.95%	0.73%	-0.31%	-2.46%
	% Increase of Total Bill - No VA		-1.03%	1.11%	0.16%	-0.07%	-0.53%
	% Increase of Total Bill		-0.70%	0.77%	0.16%	-0.07%	-0.53%
Residential (232 kWh)	Distribution Charge	\$ 15.10	\$ 17.46	\$ 20.11	\$ 22.94	\$ 25.74	\$ 28.10
	Change in Distribution Charge		\$ 2.36	\$ 2.66	\$ 2.82	\$ 2.81	\$ 2.36
	% Distribution Increase		15.62%	15.21%	14.03%	12.24%	9.16%
	% Increase of Total Bill - No VA		0.00%	0.00%	0.00%	0.00%	0.00%
	% Increase of Total Bill		6.18%	4.20%	5.48%	5.18%	4.12%
General Service <50kW (2000 kWh)	Distribution Charge	\$ 58.72	\$ 60.65	\$ 63.29	\$ 66.19	\$ 68.82	\$ 70.13
	Change in Distribution Charge		\$ 1.93	\$ 2.64	\$ 2.90	\$ 2.63	\$ 1.31
	% Distribution Increase		3.29%	4.35%	4.58%	3.97%	1.90%
	% Increase of Total Bill - No VA		-0.51%	1.78%	0.89%	0.81%	0.40%
	% Increase of Total Bill		-0.04%	1.30%	0.89%	0.81%	0.40%
General Service 50- 1,499 kWh (250 KW)	Distribution Charge	\$ 1,153.10	\$ 1,219.40	\$ 1,281.25	\$ 1,345.90	\$ 1,403.70	\$ 1,435.40
	Change in Distribution Charge		\$ 66.31	\$ 61.85	\$ 64.65	\$ 57.80	\$ 31.70
	% Distribution Increase		5.75%	5.07%	5.05%	4.29%	2.26%
	% Increase of Total Bill - No VA		-0.71%	1.27%	0.37%	0.33%	0.18%
	% Increase of Total Bill		1.46%	-0.90%	0.37%	0.33%	0.18%
General Service 1,500- 4,999 kWh (2500 KW)	Distribution Charge	\$ 12,915.68	\$ 13,348.68	\$ 13,990.43	\$ 14,648.43	\$ 15,219.68	\$ 15,505.93
	Change in Distribution Charge		\$ 433.00	\$ 641.75	\$ 658.00	\$ 571.25	\$ 286.25
	% Distribution Increase		3.35%	4.81%	4.70%	3.90%	1.88%
	% Increase of Total Bill - No VA		-1.07%	1.38%	0.37%	0.32%	0.16%
	% Increase of Total Bill		1.10%	-0.80%	0.37%	0.32%	0.16%
Large Use (7500KW)	Distribution Charge	\$ 40,078.07	\$ 41,341.82	\$ 43,134.32	\$ 45,002.57	\$ 46,660.82	\$ 47,536.82
	Change in Distribution Charge		\$ 1,263.75	\$ 1,792.50	\$ 1,868.25	\$ 1,658.25	\$ 876.00
	% Distribution Increase		3.15%	4.34%	4.33%	3.68%	1.88%
	% Increase of Total Bill - No VA		-0.97%	1.50%	0.34%	0.30%	0.16%
	% Increase of Total Bill		1.28%	-0.75%	0.34%	0.30%	0.16%
Sentinel Lighting (0.4 KW)	Distribution Charge	\$ 6.63	\$ 7.55	\$ 7.95	\$ 8.77	\$ 9.20	\$ 9.20
	Change in Distribution Charge		\$ 0.91	\$ 0.40	\$ 0.82	\$ 0.44	-\$ 0.00
	% Distribution Increase		13.78%	5.32%	10.27%	4.96%	-0.03%
	% Increase of Total Bill - No VA		3.88%	2.66%	3.96%	2.02%	-0.01%
	% Increase of Total Bill		4.12%	2.45%	3.95%	2.02%	-0.01%
Street Lighting (1 KW)	Distribution Charge	\$ 4.57	\$ 6.04	\$ 6.41	\$ 6.78	\$ 7.15	\$ 7.34
	Change in Distribution Charge		\$ 1.47	\$ 0.37	\$ 0.37	\$ 0.37	\$ 0.19
	% Distribution Increase		32.13%	6.13%	5.80%	5.41%	2.67%
	% Increase of Total Bill - No VA		3.46%	3.37%	1.31%	1.31%	0.67%
	% Increase of Total Bill		4.65%	2.17%	1.34%	1.30%	0.67%
Unmetered Scattered Load (470 kWh)	Distribution Charge	\$ 14.72	\$ 14.72	\$ 15.23	\$ 15.89	\$ 16.42	\$ 16.67
	Change in Distribution Charge		\$ -	\$ 0.51	\$ 0.65	\$ 0.54	\$ 0.24
	% Distribution Increase		0.00%	3.46%	4.29%	3.39%	1.47%
	% Increase of Total Bill - No VA		-1.11%	1.63%	0.85%	0.70%	0.31%
	% Increase of Total Bill		-1.12%	1.64%	0.85%	0.70%	0.31%

**Appendix 2-W
 Bill Impacts**

Customer Class: Residential

TOU / non-TOU: TOU

Consumption: 250 kWh May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Charge Unit	Current Board-Approved			2016 Proposed			Impact 2016 vs 2015		2017 Proposed			Impact 2017 vs 2016		2018 Proposed			Impact 2018 vs 2017	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	9.6700	1	9.67	12.9800	1	12.98	\$ 3.31	34.23%	16.6100	1	16.61	\$ 3.63	27.97%	20.5000	1	20.50	\$ 3.89	23.42%
Smart Meter Rate Adder	1	1	-	1	1	-	\$ -		1	1	-	\$ -		1	1	-	\$ -	
	1	1	-	1	1	-	\$ -		1	1	-	\$ -		1	1	-	\$ -	
	1	1	-	1	1	-	\$ -		1	1	-	\$ -		1	1	-	\$ -	
	1	1	-	1	1	-	\$ -		1	1	-	\$ -		1	1	-	\$ -	
	1	1	-	1	1	-	\$ -		1	1	-	\$ -		1	1	-	\$ -	
Distribution Volumetric Rate	0.0234	250	5.85	0.0193	250	4.83	-\$ 1.03	-17.52%	0.0151	250	3.78	-\$ 1.05	-21.76%	0.0105	250	2.63	-\$ 1.15	-30.46%
Smart Meter Disposition Rider	-	250	-	-	250	-	\$ -		-	250	-	\$ -		-	250	-	\$ -	
LRAM & SSM Rate Rider	-	250	-	0.00002	250	0.01	-\$ 0.01	-0.01%	-	250	-	\$ 0.01	100.00%	-	250	-	\$ -	
	-	250	-	-	250	-	\$ -		-	250	-	\$ -		-	250	-	\$ -	
	-	250	-	-	250	-	\$ -		-	250	-	\$ -		-	250	-	\$ -	
	-	250	-	-	250	-	\$ -		-	250	-	\$ -		-	250	-	\$ -	
	-	250	-	-	250	-	\$ -		-	250	-	\$ -		-	250	-	\$ -	
	-	250	-	-	250	-	\$ -		-	250	-	\$ -		-	250	-	\$ -	
	-	250	-	-	250	-	\$ -		-	250	-	\$ -		-	250	-	\$ -	
Sub-Total A (excluding pass through)			15.52			17.80	\$ 2.28	14.69%			20.39	\$ 2.59	14.52%			23.13	\$ 2.74	13.44%
Deferral/Variance Account	-	250	-	0.0008	250	0.21	-\$ 0.21	-100.00%	-	250	-	\$ 0.21	100.00%	-	250	-	\$ -	
Disposition Rate Rider Group 1	-	250	-	-	250	-	\$ -		-	250	-	\$ -		-	250	-	\$ -	
Deferral/Variance Account	-	250	-	1.1200	1	1.12	\$ 1.12	100.00%	-	250	-	-\$ 1.12	-100.00%	-	250	-	\$ -	
Disposition Rate Rider Group 2	-	250	-	-	250	-	\$ -		-	250	-	\$ -		-	250	-	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	-	250	-	0.0015	250	0.38	-\$ 0.38	-100.00%	-	250	-	\$ 0.38	100.00%	-	250	-	\$ -	
Low Voltage Service Charge	0.00006	259	0.02	0.00007	258	0.02	\$ 0.00	16.41%	0.00007	258	0.02	\$ -	0.00%	0.00007	258	0.02	\$ -	0.00%
Line Losses on Cost of Power	0.1021	9	0.91	0.1021	8	0.86	-\$ 0.06	-6.42%	0.1021	8	0.86	\$ -	0.00%	0.1021	8	0.86	\$ -	0.00%
Smart Meter Entry Charge	0.7900	1	0.79	0.7900	1	0.79	\$ -	0.00%	0.7900	1	0.79	\$ -	0.00%	0.7900	1	0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			17.24			20.00	\$ 2.76	16.01%			22.05	\$ 2.05	10.24%			24.79	\$ 2.74	12.43%
RTSR - Network	0.0077	259	1.99	0.0077	258	1.99	-\$ 0.00	-0.22%	0.0077	258	1.99	\$ -	0.00%	0.0077	258	1.99	\$ -	0.00%
RTSR - Line and Transformation Connection	0.0042	259	1.09	0.0042	258	1.09	-\$ 0.00	-0.22%	0.0042	258	1.09	\$ -	0.00%	0.0042	258	1.09	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			20.32			23.07	\$ 2.75	13.55%			25.12	\$ 2.05	8.88%			27.86	\$ 2.74	10.91%
Wholesale Market Service Charge (WMSC)	0.0044	259	1.14	0.0044	258	1.14	-\$ 0.00	-0.22%	0.0044	258	1.14	\$ -	0.00%	0.0044	258	1.14	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	0.0013	259	0.34	0.0013	258	0.34	-\$ 0.00	-0.22%	0.0013	258	0.34	\$ -	0.00%	0.0013	258	0.34	\$ -	0.00%
Standard Supply Service Charge	0.2500	1	0.25	0.2500	1	0.25	\$ -	0.00%	0.2500	1	0.25	\$ -	0.00%	0.2500	1	0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	0.0069	250	1.74	0.0069	250	1.74	\$ -	0.00%	0.0069	250	1.74	\$ -	0.00%	0.0069	250	1.74	\$ -	0.00%
TOU - Off Peak	0.0800	160	12.80	0.0800	160	12.80	\$ -	0.00%	0.0800	160	12.80	\$ -	0.00%	0.0800	160	12.80	\$ -	0.00%
TOU - Mid Peak	0.1220	45	5.49	0.1220	45	5.49	\$ -	0.00%	0.1220	45	5.49	\$ -	0.00%	0.1220	45	5.49	\$ -	0.00%
TOU - On Peak	0.1610	45	7.25	0.1610	45	7.25	\$ -	0.00%	0.1610	45	7.25	\$ -	0.00%	0.1610	45	7.25	\$ -	0.00%
Energy - RPP - Tier 1	0.0940	250	23.50	0.0940	250	23.50	\$ -	0.00%	0.0940	250	23.50	\$ -	0.00%	0.0940	250	23.50	\$ -	0.00%
Energy - RPP - Tier 2	0.1100	0	-	0.1100	0	-	\$ -		0.1100	0	-	\$ -		0.1100	0	-	\$ -	
Total Bill on TOU (before Taxes)			49.32			52.07	\$ 2.75	5.58%			54.12	\$ 2.05	3.93%			56.86	\$ 2.74	5.06%
HST			6.41			6.77	\$ 0.36	5.58%			7.04	\$ 0.27	3.93%			7.39	\$ 0.36	5.06%
Total Bill (including HST)	13%		55.73	13%		58.84	\$ 3.11	5.58%	13%		61.15	\$ 2.32	3.93%	13%		64.25	\$ 3.10	5.06%
Ontario Clean Energy Benefit ¹			-\$ 5.57			-\$ 5.88	-\$ 0.31	5.57%			-\$ 6.12	-\$ 0.24	4.08%			-\$ 6.42	-\$ 0.30	4.90%
Total Bill on TOU (including OCEB)			50.16			52.96	\$ 2.80	5.58%			55.03	\$ 2.08	3.92%			57.83	\$ 2.80	5.08%
Total Bill on RPP (before Taxes)			47.28			50.03	\$ 2.75	5.82%			52.08	\$ 2.05	4.09%			54.82	\$ 2.74	5.26%
HST			6.15			6.50	\$ 0.36	5.82%			6.77	\$ 0.27	4.09%			7.13	\$ 0.36	5.26%
Total Bill (including HST)	13%		53.43	13%		56.54	\$ 3.11	5.82%	13%		58.85	\$ 2.32	4.09%	13%		61.95	\$ 3.10	5.26%
Ontario Clean Energy Benefit ¹			-\$ 5.34			-\$ 5.65	-\$ 0.31	5.81%			-\$ 5.89	-\$ 0.24	4.25%			-\$ 6.19	-\$ 0.30	5.09%
Total Bill on RPP (including OCEB)			48.09			50.89	\$ 2.80	5.82%			52.96	\$ 2.08	4.08%			55.76	\$ 2.80	5.28%

Loss Factor (%)

3.5800%

3.3500%

3.3500%

3.3500%

**Appendix 2-W
 Bill Impacts**

Customer Class: **Residential**

TOU / non-TOU: **TOU**

Consumption: **250** kWh May 1 - Octob

	Charge Unit	Current Board-Approved			2019 Proposed			Impact 2019 vs 2018		2020 Proposed			Impact 2020 vs 2019	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.6700	1	\$ 9.67	\$ 24.4900	1	\$ 24.49	\$ -3.99	19.46%	\$ 28.1000	1	\$ 28.10	\$ 3.61	14.74%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0234	250	\$ 5.85	\$ 0.0054	250	\$ 1.35	-\$ 1.28	-48.57%	\$ -	250	\$ -	-\$ 1.35	-100.00%
Smart Meter Disposition Rider			250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	\$ -	250	\$ -	\$ -	250	\$ -	\$ -		\$ -	250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 15.52			\$ 25.84	\$ 2.72	11.74%			\$ 28.10	\$ 2.26	8.75%
Deferral/Variance Account	per kWh	\$ -	250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
Disposition Rate Rider Group 1			250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
Deferral/Variance Account	Monthly		250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
Disposition Rate Rider Group 2			250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	per kWh		250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
Low Voltage Service Charge	per kWh	\$ 0.00006	259	\$ 0.02	\$ 0.00007	258	\$ 0.02	\$ -	0.00%	\$ 0.00007	258	\$ 0.02	\$ -	0.00%
Line Losses on Cost of Power		\$ 0.1021	9	\$ 0.91	\$ 0.1021	8	\$ 0.86	\$ -	0.00%	\$ 0.1021	8	\$ 0.86	\$ -	0.00%
Smart Meter Entry Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 17.24			\$ 27.50	\$ 2.72	10.95%			\$ 29.76	\$ 2.26	8.22%
RTSR - Network	per kWh	\$ 0.0077	259	\$ 1.99	\$ 0.0077	258	\$ 1.99	\$ -	0.00%	\$ 0.0077	258	\$ 1.99	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0042	259	\$ 1.09	\$ 0.0042	258	\$ 1.09	\$ -	0.00%	\$ 0.0042	258	\$ 1.09	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)				\$ 20.32			\$ 30.58	\$ 2.72	9.74%			\$ 32.84	\$ 2.26	7.39%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	259	\$ 1.14	\$ 0.0044	258	\$ 1.14	\$ -	0.00%	\$ 0.0044	258	\$ 1.14	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	259	\$ 0.34	\$ 0.0013	258	\$ 0.34	\$ -	0.00%	\$ 0.0013	258	\$ 0.34	\$ -	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0069	250	\$ 1.74	\$ 0.0069	250	\$ 1.74	\$ -	0.00%	\$ 0.0069	250	\$ 1.74	\$ -	0.00%
TOU - Off Peak		\$ 0.0800	160	\$ 12.80	\$ 0.0800	160	\$ 12.80	\$ -	0.00%	\$ 0.0800	160	\$ 12.80	\$ -	0.00%
TOU - Mid Peak		\$ 0.1220	45	\$ 5.49	\$ 0.1220	45	\$ 5.49	\$ -	0.00%	\$ 0.1220	45	\$ 5.49	\$ -	0.00%
TOU - On Peak		\$ 0.1610	45	\$ 7.25	\$ 0.1610	45	\$ 7.25	\$ -	0.00%	\$ 0.1610	45	\$ 7.25	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0940	250	\$ 23.50	\$ 0.0940	250	\$ 23.50	\$ -	0.00%	\$ 0.0940	250	\$ 23.50	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.1100	0	\$ -	\$ 0.1100	0	\$ -	\$ -		\$ 0.1100	0	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 49.32			\$ 59.57	\$ 2.72	4.78%			\$ 61.83	\$ 2.26	3.79%
HST				\$ 6.41			\$ 7.74	\$ 0.35	4.78%			\$ 8.04	\$ 0.29	3.79%
Total Bill (including HST)				\$ 55.73			\$ 67.32	\$ 3.07	4.78%			\$ 69.87	\$ 2.55	3.79%
Ontario Clean Energy Benefit ¹				-\$ 5.57			-\$ 6.73	-\$ 0.31	4.83%			-\$ 6.99	-\$ 0.26	3.86%
Total Bill on TOU (including OCEB)				\$ 50.16			\$ 60.59	\$ 2.76	4.77%			\$ 62.88	\$ 2.29	3.79%
Total Bill on RPP (before Taxes)				\$ 47.28			\$ 57.54	\$ 2.72	4.95%			\$ 59.80	\$ 2.26	3.93%
HST				\$ 6.15			\$ 7.48	\$ 0.35	4.95%			\$ 7.77	\$ 0.29	3.93%
Total Bill (including HST)				\$ 53.43			\$ 65.02	\$ 3.07	4.95%			\$ 67.57	\$ 2.55	3.93%
Ontario Clean Energy Benefit ¹				-\$ 5.34			-\$ 6.50	-\$ 0.31	5.01%			-\$ 6.76	-\$ 0.26	4.00%
Total Bill on RPP (including OCEB)				\$ 48.09			\$ 58.52	\$ 2.76	4.95%			\$ 60.81	\$ 2.29	3.92%

Loss Factor (%) **3.5800%**

3.3500%

3.3500%

**Appendix 2-W
 Bill Impacts**

Customer Class: **Residential**

TOU / non-TOU: **TOU**

Consumption: **500** kWh May 1 - October

	Charge Unit	Current Board-Approved			2019 Proposed			Impact 2019 vs 2018		2020 Proposed			Impact 2020 vs 2019	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.6700	1	\$ 9.67	\$ 24.4900	1	\$ 24.49	\$ 3.99	19.46%	\$ 28.1000	1	\$ 28.10	\$ 3.61	14.74%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0234	500	\$ 11.70	\$ 0.0054	500	\$ 2.70	-\$ 2.55	-48.57%	\$ -	500	\$ -	-\$ 2.70	-100.00%
Smart Meter Disposition Rider			500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	\$ -	500	\$ -	\$ -	500	\$ -	\$ -		\$ -	500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 21.37			\$ 27.19	\$ 1.44	5.99%			\$ 28.10	\$ 0.91	3.35%
Deferral/Variance Account	per kWh	\$ -	500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
Disposition Rate Rider Group 1	Monthly		500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
Deferral/Variance Account	per kWh		500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
Disposition Rate Rider Group 2	Monthly		500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	per kWh		500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
Low Voltage Service Charge	per kWh	\$ 0.00006	518	\$ 0.03	\$ 0.00007	517	\$ 0.04	\$ -	0.00%	\$ 0.00007	517	\$ 0.04	\$ -	0.00%
Line Losses on Cost of Power	per kWh	\$ 0.1021	18	\$ 1.83	\$ 0.1021	17	\$ 1.71	\$ -	0.00%	\$ 0.1021	17	\$ 1.71	\$ -	0.00%
Smart Meter Entry Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 24.02			\$ 29.73	\$ 1.44	5.09%			\$ 30.64	\$ 0.91	3.06%
RTSR - Network	per kWh	\$ 0.0077	518	\$ 3.99	\$ 0.0077	517	\$ 3.98	\$ -	0.00%	\$ 0.0077	517	\$ 3.98	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0042	518	\$ 2.18	\$ 0.0042	517	\$ 2.17	\$ -	0.00%	\$ 0.0042	517	\$ 2.17	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)				\$ 30.18			\$ 35.88	\$ 1.44	4.18%			\$ 36.79	\$ 0.91	2.54%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	518	\$ 2.28	\$ 0.0044	517	\$ 2.27	\$ -	0.00%	\$ 0.0044	517	\$ 2.27	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	518	\$ 0.67	\$ 0.0013	517	\$ 0.67	\$ -	0.00%	\$ 0.0013	517	\$ 0.67	\$ -	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	Monthly	\$ 0.0069	500	\$ 3.47	\$ 0.0069	500	\$ 3.47	\$ -	0.00%	\$ 0.0069	500	\$ 3.47	\$ -	0.00%
TOU - Off Peak		\$ 0.0800	320	\$ 25.60	\$ 0.0800	320	\$ 25.60	\$ -	0.00%	\$ 0.0800	320	\$ 25.60	\$ -	0.00%
TOU - Mid Peak		\$ 0.1220	90	\$ 10.98	\$ 0.1220	90	\$ 10.98	\$ -	0.00%	\$ 0.1220	90	\$ 10.98	\$ -	0.00%
TOU - On Peak		\$ 0.1610	90	\$ 14.49	\$ 0.1610	90	\$ 14.49	\$ -	0.00%	\$ 0.1610	90	\$ 14.49	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0940	500	\$ 47.00	\$ 0.0940	500	\$ 47.00	\$ -	0.00%	\$ 0.0940	500	\$ 47.00	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.1100	0	\$ -	\$ 0.1100	0	\$ -	\$ -		\$ 0.1100	0	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 87.92			\$ 93.61	\$ 1.44	1.56%			\$ 94.52	\$ 0.91	0.97%
HST				\$ 11.43	13%		\$ 12.17	\$ 0.19	1.56%	13%		\$ 12.29	\$ 0.12	0.97%
Total Bill (including HST)				\$ 99.35			\$ 105.78	\$ 1.63	1.56%			\$ 106.81	\$ 1.03	0.97%
Ontario Clean Energy Benefit¹				-\$ 9.94			-\$ 10.58	-\$ 0.16	1.54%			-\$ 10.68	-\$ 0.10	0.95%
Total Bill on TOU (including OCEB)				\$ 89.41			\$ 95.20	\$ 1.47	1.57%			\$ 96.13	\$ 0.93	0.98%
Total Bill on RPP (before Taxes)				\$ 83.85			\$ 89.54	\$ 1.44	1.63%			\$ 90.45	\$ 0.91	1.02%
HST				\$ 10.90	13%		\$ 11.64	\$ 0.19	1.63%	13%		\$ 11.76	\$ 0.12	1.02%
Total Bill (including HST)				\$ 94.76			\$ 101.18	\$ 1.63	1.63%			\$ 102.21	\$ 1.03	1.02%
Ontario Clean Energy Benefit¹				-\$ 9.48			-\$ 10.12	-\$ 0.16	1.61%			-\$ 10.22	-\$ 0.10	0.99%
Total Bill on RPP (including OCEB)				\$ 85.28			\$ 91.06	\$ 1.47	1.64%			\$ 91.99	\$ 0.93	1.02%

Loss Factor (%) **3.5800%**

3.3500%

3.3500%

**Appendix 2-W
 Bill Impacts**

Customer Class: Residential

TOU / non-TOU: TOU

Consumption: 1,000 kWh May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	Current Board-Approved			2016 Proposed			Impact 2016 vs 2015		2017 Proposed			Impact 2017 vs 2016		2018 Proposed			Impact 2018 vs 2017	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.6700	1	\$ 9.67	\$ 12.9800	1	\$ 12.98	\$ 3.31	34.23%	\$ 16.6100	1	\$ 16.61	\$ 3.63	27.97%	\$ 20.5000	1	\$ 20.50	\$ 3.89	23.42%
Smart Meter Rate Adder		\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
		\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0234	1000	\$ 23.40	\$ 0.0193	1000	\$ 19.30	-\$ 4.10	-17.52%	\$ 0.0151	1000	\$ 15.10	-\$ 4.20	-21.76%	\$ 0.0105	1000	\$ 10.50	-\$ 4.60	-30.46%
Smart Meter Disposition Rider		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	\$ -	1000	\$ -	-\$ 0.0002	1000	\$ 0.02	\$ 0.02	0.02%	\$ -	1000	\$ -	\$ 0.02	100.00%	\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
		\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
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**Appendix 2-W
 Bill Impacts**

Customer Class: Residential

TOU / non-TOU: TOU

Consumption: 1,500 kWh May 1 - October 31

Charge Unit	Current Board-Approved			2019 Proposed			Impact 2019 vs 2018		2020 Proposed			Impact 2020 vs 2019	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 9.6700	1	\$ 9.67	\$ 24.4900	1	\$ 24.49	\$ 3.99	19.46%	\$ 28.1000	1	\$ 28.10	\$ 3.61	14.74%
Smart Meter Rate Adder		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh \$ 0.0234	1500	\$ 35.10	\$ 0.0054	1500	\$ 8.10	-\$ 7.65	-48.57%	\$ -	1500	\$ -	-\$ 8.10	-100.00%
Smart Meter Disposition Rider		1500	\$ -		1500	\$ -	\$ -			1500	\$ -	\$ -	
LRAM & SSM Rate Rider		1500	\$ -		1500	\$ -	\$ -			1500	\$ -	\$ -	
		1500	\$ -		1500	\$ -	\$ -			1500	\$ -	\$ -	
		1500	\$ -		1500	\$ -	\$ -			1500	\$ -	\$ -	
		1500	\$ -		1500	\$ -	\$ -			1500	\$ -	\$ -	
		1500	\$ -		1500	\$ -	\$ -			1500	\$ -	\$ -	
		1500	\$ -		1500	\$ -	\$ -			1500	\$ -	\$ -	
		1500	\$ -		1500	\$ -	\$ -			1500	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 44.77			\$ 32.59	-\$ 3.66	-10.10%			\$ 28.10	-\$ 4.49	-13.78%
Deferral/Variance Account													
Disposition Rate Rider Group 1	per kWh	1500	\$ -		1500	\$ -	\$ -			1500	\$ -	\$ -	
Deferral/Variance Account													
Disposition Rate Rider Group 2	Monthly	1500	\$ -		1500	\$ -	\$ -			1500	\$ -	\$ -	
Deferral / Variance Accounts													
Balances (excluding Global Adj.) - NON-WMP	per kWh	1500	\$ -		1500	\$ -	\$ -			1500	\$ -	\$ -	
Low Voltage Service Charge	per kWh	1,554	\$ 0.09	\$ 0.00007	1,550	\$ 0.11	\$ -	0.00%	\$ 0.00007	1,550	\$ 0.11	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1021	54	\$ 5.48	\$ 0.1021	50	\$ 5.13	\$ -	0.00%	\$ 0.1021	50	\$ 5.13	\$ -	0.00%
Smart Meter Entry Charge	Monthly	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 51.14			\$ 38.62	-\$ 3.66	-8.66%			\$ 34.13	-\$ 4.49	-11.63%
RTSR - Network	per kWh	1,554	\$ 11.96	\$ 0.0077	1,550	\$ 11.94	\$ -	0.00%	\$ 0.0077	1,550	\$ 11.94	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	1,554	\$ 6.53	\$ 0.0042	1,550	\$ 6.51	\$ -	0.00%	\$ 0.0042	1,550	\$ 6.51	\$ -	0.00%
Sub-Total C - Delivery (includes Sub-Total B)			\$ 69.63			\$ 57.07	-\$ 3.66	-6.03%			\$ 52.58	-\$ 4.49	-7.87%
Wholesale Market Service Charge (WMSC)	per kWh	1,554	\$ 6.84	\$ 0.0044	1,550	\$ 6.82	\$ -	0.00%	\$ 0.0044	1,550	\$ 6.82	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	1,554	\$ 2.02	\$ 0.0013	1,550	\$ 2.02	\$ -	0.00%	\$ 0.0013	1,550	\$ 2.02	\$ -	0.00%
Standard Suoov Service Charge	Monthly	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0069	1500	\$ 10.41	\$ 0.0069	1500	\$ 10.41	\$ -	0.00%	\$ 0.0069	1500	\$ 10.41	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	960	\$ 76.80	\$ 0.0800	960	\$ 76.80	\$ -	0.00%	\$ 0.0800	960	\$ 76.80	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	270	\$ 32.94	\$ 0.1220	270	\$ 32.94	\$ -	0.00%	\$ 0.1220	270	\$ 32.94	\$ -	0.00%
TOU - On Peak	\$ 0.1610	270	\$ 43.47	\$ 0.1610	270	\$ 43.47	\$ -	0.00%	\$ 0.1610	270	\$ 43.47	\$ -	0.00%
Energy - RPP - Tier 1	\$ 0.0940	600	\$ 56.40	\$ 0.0940	600	\$ 56.40	\$ -	0.00%	\$ 0.0940	600	\$ 56.40	\$ -	0.00%
Energy - RPP - Tier 2	\$ 0.1100	900	\$ 99.00	\$ 0.1100	900	\$ 99.00	\$ -	0.00%	\$ 0.1100	900	\$ 99.00	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 242.35			\$ 229.78	-\$ 3.66	-1.57%			\$ 225.29	-\$ 4.49	-1.95%
HST	13%		\$ 31.51	13%		\$ 29.87	-\$ 0.48	-1.57%	13%		\$ 29.29	-\$ 0.58	-1.95%
Total Bill (including HST)			\$ 273.86			\$ 259.65	-\$ 4.14	-1.57%			\$ 254.57	-\$ 5.07	-1.95%
Ontario Clean Energy Benefit¹			-\$ 27.39			-\$ 25.96	\$ 0.42	-1.59%			-\$ 25.46	\$ 0.50	-1.93%
Total Bill on TOU (including OCEB)			\$ 246.47			\$ 233.69	-\$ 3.72	-1.57%			\$ 229.11	-\$ 4.57	-1.96%
Total Bill on RPP (before Taxes)			\$ 244.54			\$ 231.97	-\$ 3.66	-1.55%			\$ 227.48	-\$ 4.49	-1.94%
HST	13%		\$ 31.79	13%		\$ 30.16	-\$ 0.48	-1.55%	13%		\$ 29.57	-\$ 0.58	-1.94%
Total Bill (including HST)			\$ 276.33			\$ 262.12	-\$ 4.14	-1.55%			\$ 257.05	-\$ 5.07	-1.94%
Ontario Clean Energy Benefit¹			-\$ 27.63			-\$ 26.21	\$ 0.42	-1.58%			-\$ 25.70	\$ 0.51	-1.95%
Total Bill on RPP (including OCEB)			\$ 248.70			\$ 235.91	-\$ 3.72	-1.55%			\$ 231.35	-\$ 4.56	-1.93%

Loss Factor (%) 3.5800%

3.3500%

3.3500%

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**Appendix 2-W
 Bill Impacts**

Customer Class: **General Service < 50 kW**

TOU / non-TOU: **TOU**

Consumption: **2,000** kWh May 1 - October 3

	Charge Unit	Current Board-Approved			2019 Proposed			Impact 2019 vs 2018		2020 Proposed			Impact 2020 vs 2019	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 16.7200	1	\$ 16.72	\$ 19.2200	1	\$ 19.22	\$ 0.63	3.39%	\$ 19.5300	1	\$ 19.53	\$ 0.31	1.61%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0210	2000	\$ 42.00	\$ 0.0248	2000	\$ 49.60	\$ 2.00	4.20%	\$ 0.0253	2000	\$ 50.60	\$ 1.00	2.02%
Smart Meter Disposition Rider			2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -		\$ -	2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 58.72			\$ 68.82	\$ 2.63	3.97%			\$ 70.13	\$ 1.31	1.90%
Deferral/Variance Account	per kWh	\$ -	2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
Disposition Rate Rider Group 1			2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
Deferral/Variance Account	per kWh		2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
Disposition Rate Rider Group 2			2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
Deferral / Variance Accounts	per kWh		2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
Balances (excluding Global Adj.) - NON-WMP			2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
Low Voltage Service Charge	per kWh	\$ 0.00006	2,072	\$ 0.12	\$ 0.00006	2,067	\$ 0.12	\$ -	0.00%	\$ 0.00006	2,067	\$ 0.12	\$ -	0.00%
Line Losses on Cost of Power		\$ 0.1021	72	\$ 7.31	\$ 0.1021	67	\$ 6.84	\$ -	0.00%	\$ 0.1021	67	\$ 6.84	\$ -	0.00%
Smart Meter Entry Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 66.95			\$ 76.58	\$ 2.63	3.56%			\$ 77.89	\$ 1.31	1.71%
RTSR - Network	per kWh	\$ 0.0070	2072	\$ 14.50	\$ 0.0070	2067	\$ 14.47	\$ -	0.00%	\$ 0.0070	2067	\$ 14.47	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0040	2072	\$ 8.29	\$ 0.0040	2067	\$ 8.27	\$ -	0.00%	\$ 0.0040	2067	\$ 8.27	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)				\$ 89.74			\$ 99.31	\$ 2.63	2.72%			\$ 100.62	\$ 1.31	1.32%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	2072	\$ 9.12	\$ 0.0044	2067	\$ 9.09	\$ -	0.00%	\$ 0.0044	2067	\$ 9.09	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2072	\$ 2.69	\$ 0.0013	2067	\$ 2.69	\$ -	0.00%	\$ 0.0013	2067	\$ 2.69	\$ -	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0069	2000	\$ 13.88	\$ 0.0069	2000	\$ 13.88	\$ -	0.00%	\$ 0.0069	2000	\$ 13.88	\$ -	0.00%
TOU - Off Peak		\$ 0.0800	1280	\$ 102.40	\$ 0.0800	1280	\$ 102.40	\$ -	0.00%	\$ 0.0800	1280	\$ 102.40	\$ -	0.00%
TOU - Mid Peak		\$ 0.1220	360	\$ 43.92	\$ 0.1220	360	\$ 43.92	\$ -	0.00%	\$ 0.1220	360	\$ 43.92	\$ -	0.00%
TOU - On Peak		\$ 0.1610	360	\$ 57.96	\$ 0.1610	360	\$ 57.96	\$ -	0.00%	\$ 0.1610	360	\$ 57.96	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0940	750	\$ 70.50	\$ 0.0940	750	\$ 70.50	\$ -	0.00%	\$ 0.0940	750	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.1100	1250	\$ 137.50	\$ 0.1100	1250	\$ 137.50	\$ -	0.00%	\$ 0.1100	1250	\$ 137.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 319.95			\$ 329.51	\$ 2.63	0.80%			\$ 330.82	\$ 1.31	0.40%
HST			13%	\$ 41.59			\$ 42.84	\$ 0.34	0.80%			\$ 43.01	\$ 0.17	0.40%
Total Bill (including HST)				\$ 361.55			\$ 372.34	\$ 2.97	0.80%			\$ 373.82	\$ 1.48	0.40%
Ontario Clean Energy Benefit ¹				-\$ 36.15			-\$ 37.23	-\$ 0.29	0.79%			-\$ 37.38	-\$ 0.15	0.40%
Total Bill on TOU (including OCEB)				\$ 325.40			\$ 335.11	\$ 2.68	0.81%			\$ 336.44	\$ 1.33	0.40%
Total Bill on RPP (before Taxes)				\$ 323.67			\$ 333.23	\$ 2.63	0.80%			\$ 334.54	\$ 1.31	0.39%
HST			13%	\$ 42.08			\$ 43.52	\$ 0.34	0.80%			\$ 43.49	\$ 0.17	0.39%
Total Bill (including HST)				\$ 365.75			\$ 376.55	\$ 2.97	0.80%			\$ 378.03	\$ 1.48	0.39%
Ontario Clean Energy Benefit ¹				-\$ 36.58			-\$ 37.65	-\$ 0.29	0.78%			-\$ 37.80	-\$ 0.15	0.40%
Total Bill on RPP (including OCEB)				\$ 329.17			\$ 338.90	\$ 2.68	0.80%			\$ 340.23	\$ 1.33	0.39%

Loss Factor (%) **3.5800%**

3.3500%

3.3500%

**Appendix 2-W
 Bill Impacts**

Customer Class: **General Service 50 to 1,499 KW**

TOU / non-TOU: **TOU**

Consumption: **51,100 kWh** ● May 1 - October 31

Charge Unit	Current Board-Approved			2019 Proposed		Impact 2019 vs 2018		2020 Proposed			Impact 2020 vs 2019	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 260.8200	1	\$ 260.82	\$ 200.0000	\$ 200.00	\$ -	0.00%	\$ 200.0000	1	\$ 200.00	\$ -	0.00%
Smart Meter Rate Adder		1	\$ -		\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		\$ -	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 3.5691	50	\$ 178.46	\$ 4.8148	\$ 240.74	\$ 11.56	5.04%	\$ 4.9416	50	\$ 247.08	\$ 6.34	2.63%
Smart Meter Disposition Rider		51100	\$ -		\$ -	\$ -			51100	\$ -	\$ -	
LRAM & SSM Rate Rider		50	\$ -		\$ -	\$ -			50	\$ -	\$ -	
		51100	\$ -		\$ -	\$ -			51100	\$ -	\$ -	
		51100	\$ -		\$ -	\$ -			51100	\$ -	\$ -	
		51100	\$ -		\$ -	\$ -			51100	\$ -	\$ -	
		51100	\$ -		\$ -	\$ -			51100	\$ -	\$ -	
		51100	\$ -		\$ -	\$ -			51100	\$ -	\$ -	
		51100	\$ -		\$ -	\$ -			51100	\$ -	\$ -	
		51100	\$ -		\$ -	\$ -			51100	\$ -	\$ -	
		51100	\$ -		\$ -	\$ -			51100	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 439.28		\$ 440.74	\$ 11.56	2.69%			\$ 447.08	\$ 6.34	1.44%
Deferral/Variance Account			\$ -		\$ -	\$ -				\$ -	\$ -	
Disposition Rate Rider Class 1		50	\$ -		\$ -	\$ -			50	\$ -	\$ -	
Deferral/Variance Account			\$ -		\$ -	\$ -				\$ -	\$ -	
Disposition Rate Rider Class 2		50	\$ -		\$ -	\$ -			50	\$ -	\$ -	
Deferral/Variance Account			\$ -		\$ -	\$ -				\$ -	\$ -	
Disposition Rate Rider - Global Adjustment		51100	\$ -		\$ -	\$ -			51100	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.)			\$ -		\$ -	\$ -				\$ -	\$ -	
NON-WMP		50	\$ -		\$ -	\$ -			51100	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.02354	50	\$ 1.18	\$ 0.02557	\$ 1.28	\$ 0.00	0.08%	\$ 0.02558	50	\$ 1.28	\$ 0.00	0.04%
Line Losses on Cost of Power	\$ 0.1021	1,829	\$ 186.85	\$ 0.1021	\$ 174.85	\$ -	0.00%	\$ 0.1021	1,712	\$ 174.85	\$ -	0.00%
Smart Meter Entity Charge		1	\$ -		\$ -	\$ -			1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 627.30		\$ 616.87	\$ 11.56	1.91%			\$ 623.21	\$ 6.34	1.03%
RTSR - Network	\$ 2.9072	50	\$ 145.36	\$ 2.9072	\$ 145.36	\$ -	0.00%	\$ 2.9072	50	\$ 145.36	\$ -	0.00%
RTSR - Line and Transformation Connection	\$ 1.6232	50	\$ 81.16	\$ 1.6232	\$ 81.16	\$ -	0.00%	\$ 1.6232	50	\$ 81.16	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 853.82		\$ 843.39	\$ 11.56	1.39%			\$ 849.73	\$ 6.34	0.75%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	52929	\$ 232.89	\$ 0.0044	\$ 232.37	\$ -	0.00%	\$ 0.0044	52812	\$ 232.37	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	52929	\$ 68.81	\$ 0.0013	\$ 68.66	\$ -	0.00%	\$ 0.0013	52812	\$ 68.66	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0069	51100	\$ 354.63	\$ 0.0069	\$ 354.63	\$ -	0.00%	\$ 0.0069	51100	\$ 354.63	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	32704	\$ 2,616.32	\$ 0.0800	\$ 2,616.32	\$ -	0.00%	\$ 0.0800	32704	\$ 2,616.32	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	9198	\$ 1,122.16	\$ 0.1220	\$ 1,122.16	\$ -	0.00%	\$ 0.1220	9198	\$ 1,122.16	\$ -	0.00%
TOU - On Peak	\$ 0.1610	9198	\$ 1,480.88	\$ 0.1610	\$ 1,480.88	\$ -	0.00%	\$ 0.1610	9198	\$ 1,480.88	\$ -	0.00%
Energy - RPP - Tier 1	\$ 0.0940	750	\$ 70.50	\$ 0.0940	\$ 70.50	\$ -	0.00%	\$ 0.0940	750	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	\$ 0.1100	50350	\$ 5,538.50	\$ 0.1100	\$ 5,538.50	\$ -	0.00%	\$ 0.1100	50350	\$ 5,538.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 6,729.76		\$ 6,718.65	\$ 11.56	0.17%			\$ 6,724.99	\$ 6.34	0.09%
HST	13%		\$ 874.87	13%	\$ 873.42	\$ 1.50	0.17%	13%		\$ 874.25	\$ 0.82	0.09%
Total Bill (including HST)			\$ 7,604.63		\$ 7,592.08	\$ 13.06	0.17%			\$ 7,599.24	\$ 7.16	0.09%
Ontario Clean Energy Benefit¹			\$ -		\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 7,604.63		\$ 7,592.08	\$ 13.06	0.17%			\$ 7,599.24	\$ 7.16	0.09%
Total Bill on RPP (before Taxes)			\$ 7,119.41		\$ 7,108.30	\$ 11.56	0.16%			\$ 7,114.64	\$ 6.34	0.09%
HST	13%		\$ 925.52	13%	\$ 924.08	\$ 1.50	0.16%	13%		\$ 924.90	\$ 0.82	0.09%
Total Bill (including HST)			\$ 8,044.93		\$ 8,032.38	\$ 13.06	0.16%			\$ 8,039.54	\$ 7.16	0.09%
Ontario Clean Energy Benefit¹			\$ -		\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 8,044.93		\$ 8,032.38	\$ 13.06	0.16%			\$ 8,039.54	\$ 7.16	0.09%
Loss Factor (%)		3.5800%			3.3500%					3.3500%		

**Appendix 2-W
 Bill Impacts**

Customer Class: **General Service 50 to 1,499 KW**

TOU / non-TOU: **TOU**

Consumption: **127,750 kWh** May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Charge Unit	2015 Actual			2016 Proposed			Impact 2016 vs 2015		2017 Proposed			Impact 2017 vs 2016		2018 Proposed			Impact 2018 vs 2017		
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	
	250 KW			250 KW					250 KW					250 KW					
Monthly Service Charge	\$ 260.8200	1	\$ 260.82	\$ 200.0000	1	\$ 200.00	\$ -	60.82	-23.32%	\$ 200.0000	1	\$ 200.00	\$ -	-	\$ 200.0000	1	\$ 200.00	\$ -	0.00%
Smart Meter Rate Adder	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	-	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-
Distribution Volumetric Rate	\$ 3.5691	250	\$ 892.28	\$ 4.0776	250	\$ 1,019.40	\$ 127.13	14.25%	\$ 4.3250	250	\$ 1,081.25	\$ 61.85	6.07%	\$ 4.5836	250	\$ 1,145.90	\$ 64.65	5.98%	
Smart Meter Disposition Rider	\$ -	127750	\$ -	\$ -	127750	\$ -	\$ -	-	\$ -	127750	\$ -	\$ -	-	\$ -	127750	\$ -	\$ -	-	
LRAM & SSM Rate Rider	\$ -	250	\$ -	\$ 0.0771	250	\$ 19.28	\$ 19.28	19.28	\$ -	250	\$ -	\$ 19.28	-100.00%	\$ -	250	\$ -	\$ -	-	
Sub-Total A (excluding pass through)			\$ 1,153.10			\$ 1,200.12	\$ 47.03	4.08%			\$ 1,281.25	\$ 81.13	6.76%			\$ 1,345.90	\$ 64.65	5.05%	
Deferral/Variance Account	\$ -	250	\$ -	\$ 0.3554	250	\$ 88.85	\$ 88.85	88.85	\$ -	250	\$ -	\$ 88.85	-100.00%	\$ -	250	\$ -	\$ -	-	
Disposition Rate Rider Class 1	\$ -	250	\$ -	\$ 0.5132	250	\$ 128.30	\$ 128.30	128.30	\$ -	250	\$ -	\$ 128.30	-100.00%	\$ -	250	\$ -	\$ -	-	
Disposition Rate Rider Class 2	\$ -	127750	\$ -	\$ 0.0028	127750	\$ 358.98	\$ 358.98	358.98	\$ -	127750	\$ -	\$ 358.98	-100.00%	\$ -	127750	\$ -	\$ -	-	
Global Adjustment	\$ -	250	\$ -	\$ 0.6345	250	\$ 158.63	\$ 158.63	158.63	\$ -	127750	\$ -	\$ 158.63	-100.00%	\$ -	127750	\$ -	\$ -	-	
Deferral / Variance Accounts Balances (excluding Global Adj.)	\$ 0.02354	250	\$ 5.89	\$ 0.02526	250	\$ 6.32	\$ 0.43	7.31%	\$ 0.02549	250	\$ 6.37	\$ 0.06	0.91%	\$ 0.02555	250	\$ 6.39	\$ 0.02	0.24%	
NON-WMP	\$ 0.1021	4,573	\$ 467.13	\$ 0.1021	4,280	\$ 437.12	\$ -30.01	-6.42%	\$ 0.1021	4,280	\$ 437.12	\$ -	0.00%	\$ 0.1021	4,280	\$ 437.12	\$ -	0.00%	
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-	
Smart Meter Entity Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,626.11			\$ 1,883.35	\$ 257.24	15.82%			\$ 1,724.74	\$ 158.60	-8.42%			\$ 1,789.41	\$ 64.67	3.75%	
RTSR - Network	\$ 2.9072	250	\$ 726.80	\$ 2.9072	250	\$ 726.80	\$ -	0.00%	\$ 2.9072	250	\$ 726.80	\$ -	0.00%	\$ 2.9072	250	\$ 726.80	\$ -	0.00%	
RTSR - Line and Transformation Connection	\$ 1.6232	250	\$ 405.80	\$ 1.6232	250	\$ 405.80	\$ -	0.00%	\$ 1.6232	250	\$ 405.80	\$ -	0.00%	\$ 1.6232	250	\$ 405.80	\$ -	0.00%	
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,758.71			\$ 3,015.95	\$ 257.24	9.32%			\$ 2,857.34	\$ 158.60	-5.26%			\$ 2,922.01	\$ 64.67	2.28%	
Wholesale Market Service Charge (WMSC)	\$ 0.0044	132323	\$ 582.22	\$ 0.0044	132030	\$ 580.93	\$ -	1.29	\$ 0.0044	132030	\$ 580.93	\$ -	0.00%	\$ 0.0044	132030	\$ 580.93	\$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	132323	\$ 172.02	\$ 0.0013	132030	\$ 171.64	\$ -	0.38	\$ 0.0013	132030	\$ 171.64	\$ -	0.00%	\$ 0.0013	132030	\$ 171.64	\$ -	0.00%	
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	
Debt Retirement Charge (DRC)	\$ 0.0069	127750	\$ 886.59	\$ 0.0069	127750	\$ 886.59	\$ -	0.00%	\$ 0.0069	127750	\$ 886.59	\$ -	0.00%	\$ 0.0069	127750	\$ 886.59	\$ -	0.00%	
TOU - Off Peak	\$ 0.0800	81760	\$ 6,540.80	\$ 0.0800	81760	\$ 6,540.80	\$ -	0.00%	\$ 0.0800	81760	\$ 6,540.80	\$ -	0.00%	\$ 0.0800	81760	\$ 6,540.80	\$ -	0.00%	
TOU - Mid Peak	\$ 0.1220	22995	\$ 2,805.39	\$ 0.1220	22995	\$ 2,805.39	\$ -	0.00%	\$ 0.1220	22995	\$ 2,805.39	\$ -	0.00%	\$ 0.1220	22995	\$ 2,805.39	\$ -	0.00%	
TOU - On Peak	\$ 0.1610	22995	\$ 3,702.20	\$ 0.1610	22995	\$ 3,702.20	\$ -	0.00%	\$ 0.1610	22995	\$ 3,702.20	\$ -	0.00%	\$ 0.1610	22995	\$ 3,702.20	\$ -	0.00%	
Energy - RPP - Tier 1	\$ 0.0940	750	\$ 70.50	\$ 0.0940	750	\$ 70.50	\$ -	0.00%	\$ 0.0940	750	\$ 70.50	\$ -	0.00%	\$ 0.0940	750	\$ 70.50	\$ -	0.00%	
Energy - RPP - Tier 2	\$ 0.1100	127000	\$ 13,970.00	\$ 0.1100	127000	\$ 13,970.00	\$ -	0.00%	\$ 0.1100	127000	\$ 13,970.00	\$ -	0.00%	\$ 0.1100	127000	\$ 13,970.00	\$ -	0.00%	
Total Bill on TOU (before Taxes)			\$ 17,448.18			\$ 17,703.74	\$ 255.56	1.46%			\$ 17,545.13	\$ 158.60	-0.90%			\$ 17,609.80	\$ 64.67	0.37%	
HST	13%		\$ 2,268.26	13%		\$ 2,301.49	\$ 33.22	1.46%	13%		\$ 2,280.87	\$ 20.62	-0.90%	13%		\$ 2,289.27	\$ 8.41	0.37%	
Total Bill (including HST)			\$ 19,716.44			\$ 20,005.22	\$ 288.78	1.46%			\$ 19,826.00	\$ 179.22	-0.90%			\$ 19,899.07	\$ 73.07	0.37%	
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -	-			\$ -	\$ -	-			\$ -	\$ -	-	
Total Bill on TOU (including OCEB)			\$ 19,716.44			\$ 20,005.22	\$ 288.78	1.46%			\$ 19,826.00	\$ 179.22	-0.90%			\$ 19,899.07	\$ 73.07	0.37%	
Total Bill on RPP (before Taxes)			\$ 18,440.29			\$ 18,695.85	\$ 255.56	1.39%			\$ 18,537.25	\$ 158.60	-0.85%			\$ 18,601.91	\$ 64.67	0.35%	
HST	13%		\$ 2,397.24	13%		\$ 2,430.46	\$ 33.22	1.39%	13%		\$ 2,409.84	\$ 20.62	-0.85%	13%		\$ 2,418.25	\$ 8.41	0.35%	
Total Bill (including HST)			\$ 20,837.53			\$ 21,126.31	\$ 288.78	1.39%			\$ 20,947.09	\$ 179.22	-0.85%			\$ 21,020.16	\$ 73.07	0.35%	
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -	-			\$ -	\$ -	-			\$ -	\$ -	-	
Total Bill on RPP (including OCEB)			\$ 20,837.53			\$ 21,126.31	\$ 288.78	1.39%			\$ 20,947.09	\$ 179.22	-0.85%			\$ 21,020.16	\$ 73.07	0.35%	
Loss Factor (%)			3.5800%			3.3500%					3.3500%					3.3500%			

**Appendix 2-W
 Bill Impacts**

Customer Class: **General Service 50 to 1,499 KW**

TOU / non-TOU: **TOU**

Consumption: **127,750 kWh** ● May 1 - October 31

Charge Unit	Current Board-Approved			2019 Proposed			Impact 2019 vs 2018		2020 Proposed			Impact 2020 vs 2019	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 260.8200	1	\$ 260.82	\$ 200.0000	1	\$ 200.00	\$ -	0.00%	\$ 200.0000	1	\$ 200.00	\$ -	0.00%
Smart Meter Rate Adder		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 3.5691	250	\$ 892.28	\$ 4.8148	250	\$ 1,203.70	\$ 57.80	5.04%	\$ 4.9416	250	\$ 1,235.40	\$ 31.70	2.63%
Smart Meter Disposition Rider		127750	\$ -		127750	\$ -	\$ -			127750	\$ -	\$ -	
LRAM & SSM Rate Rider		250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
		127750	\$ -		127750	\$ -	\$ -			127750	\$ -	\$ -	
		127750	\$ -		127750	\$ -	\$ -			127750	\$ -	\$ -	
		127750	\$ -		127750	\$ -	\$ -			127750	\$ -	\$ -	
		127750	\$ -		127750	\$ -	\$ -			127750	\$ -	\$ -	
		127750	\$ -		127750	\$ -	\$ -			127750	\$ -	\$ -	
		127750	\$ -		127750	\$ -	\$ -			127750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 1,153.10			\$ 1,403.70	\$ 57.80	4.29%			\$ 1,435.40	\$ 31.70	2.26%
Deferral/Variance Account			\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
Disposition Rate Rider Class 1		250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
Deferral/Variance Account			\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
Disposition Rate Rider Class 2		250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
Deferral/Variance Account			\$ -		127750	\$ -	\$ -			127750	\$ -	\$ -	
Disposition Rate Rider - Global Adjustment		127750	\$ -		127750	\$ -	\$ -			127750	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.)			\$ -		127750	\$ -	\$ -			127750	\$ -	\$ -	
NON-WMP		250	\$ -		127750	\$ -	\$ -			127750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.02354	250	\$ 5.89	\$ 0.02557	250	\$ 6.39	\$ 0.00	0.08%	\$ 0.02558	250	\$ 6.40	\$ 0.00	0.04%
Line Losses on Cost of Power	\$ 0.1021	4,573	\$ 467.13	\$ 0.1021	4,280	\$ 437.12	\$ -	0.00%	\$ 0.1021	4,280	\$ 437.12	\$ -	0.00%
Smart Meter Entity Charge		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,626.11			\$ 1,847.21	\$ 57.81	3.23%			\$ 1,878.92	\$ 31.70	1.72%
RTSR - Network	\$ 2.9072	250	\$ 726.80	\$ 2.9072	250	\$ 726.80	\$ -	0.00%	\$ 2.9072	250	\$ 726.80	\$ -	0.00%
RTSR - Line and Transformation Connection	\$ 1.6232	250	\$ 405.80	\$ 1.6232	250	\$ 405.80	\$ -	0.00%	\$ 1.6232	250	\$ 405.80	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,758.71			\$ 2,979.81	\$ 57.81	1.98%			\$ 3,011.52	\$ 31.70	1.06%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	132323	\$ 582.22	\$ 0.0044	132030	\$ 580.93	\$ -	0.00%	\$ 0.0044	132030	\$ 580.93	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	132323	\$ 172.02	\$ 0.0013	132030	\$ 171.64	\$ -	0.00%	\$ 0.0013	132030	\$ 171.64	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0069	127750	\$ 886.59	\$ 0.0069	127750	\$ 886.59	\$ -	0.00%	\$ 0.0069	127750	\$ 886.59	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	81760	\$ 6,540.80	\$ 0.0800	81760	\$ 6,540.80	\$ -	0.00%	\$ 0.0800	81760	\$ 6,540.80	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	22995	\$ 2,805.39	\$ 0.1220	22995	\$ 2,805.39	\$ -	0.00%	\$ 0.1220	22995	\$ 2,805.39	\$ -	0.00%
TOU - On Peak	\$ 0.1610	22995	\$ 3,702.20	\$ 0.1610	22995	\$ 3,702.20	\$ -	0.00%	\$ 0.1610	22995	\$ 3,702.20	\$ -	0.00%
Energy - RPP - Tier 1	\$ 0.0940	750	\$ 70.50	\$ 0.0940	750	\$ 70.50	\$ -	0.00%	\$ 0.0940	750	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	\$ 0.1100	127000	\$ 13,970.00	\$ 0.1100	127000	\$ 13,970.00	\$ -	0.00%	\$ 0.1100	127000	\$ 13,970.00	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 17,448.18			\$ 17,667.60	\$ 57.81	0.33%			\$ 17,699.30	\$ 31.70	0.18%
HST	13%		\$ 2,268.26	13%		\$ 2,296.79	\$ 7.51	0.33%	13%		\$ 2,300.91	\$ 4.12	0.18%
Total Bill (including HST)			\$ 19,716.44			\$ 19,964.39	\$ 65.32	0.33%			\$ 20,000.21	\$ 35.82	0.18%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 19,716.44			\$ 19,964.39	\$ 65.32	0.33%			\$ 20,000.21	\$ 35.82	0.18%
Total Bill on RPP (before Taxes)			\$ 18,440.29			\$ 18,659.72	\$ 57.81	0.31%			\$ 18,691.42	\$ 31.70	0.17%
HST	13%		\$ 2,397.24	13%		\$ 2,425.76	\$ 7.51	0.31%	13%		\$ 2,429.88	\$ 4.12	0.17%
Total Bill (including HST)			\$ 20,837.53			\$ 21,085.48	\$ 65.32	0.31%			\$ 21,121.30	\$ 35.82	0.17%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 20,837.53			\$ 21,085.48	\$ 65.32	0.31%			\$ 21,121.30	\$ 35.82	0.17%
Loss Factor (%)			3.5800%			3.3500%					3.3500%		

**Appendix 2-W
 Bill Impacts**

Customer Class: **General Service 1,500 to 4,999 KW**

TOU / non-TOU: **TOU**

Consumption	1,277,500 kWh		2,500 KW		May 1 - October 31		November 1 - April 30 (Select this radio button for applications filed after Oct 31)												
	Charge Unit	Rate (\$)	Volume	Charge (\$)	2016 Proposed		Impact 2016 vs 2015		2017 Proposed		Impact 2017 vs 2016		2018 Proposed		Impact 2018 vs 2017				
					Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 4,193.93	1	\$ 4,193.93	4,193.93	1	\$ 4,193.93	\$ -	0.00%	4,193.93	1	\$ 4,193.93	\$ -	0.00%	4,193.93	1	\$ 4,193.93	\$ -	0.00%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	-	1	\$ -	\$ -	-	-	1	\$ -	\$ -	-	-	1	\$ -	\$ -	-
Distribution Volumetric Rate	per kW	\$ 3.4887	2,500	\$ 8,721.75	3.6619	2,500	\$ 9,154.75	\$ 433.00	4.96%	3.9186	2,500	\$ 9,796.50	\$ 641.75	7.01%	4.1818	2,500	\$ 10,454.50	\$ 658.00	6.72%
Smart Meter Disposition Rider	per kW	\$ -	2,500	\$ -	0.0771	2,500	\$ 192.78	\$ 192.78	-	-	2,500	\$ -	\$ 192.78	-100.00%	-	2,500	\$ -	\$ -	-
LRAM & SSM Rate Rider	per kW	\$ -	2,500	\$ -	-	2,500	\$ -	\$ -	-	-	2,500	\$ -	\$ -	-	-	2,500	\$ -	\$ -	-
Sub-Total A (excluding pass through)				\$ 12,915.68			\$ 13,155.91	\$ 240.23	1.86%			\$ 13,990.43	\$ 834.53	6.34%			\$ 14,648.43	\$ 658.00	4.70%
Deferral/Variance Account	per kW	\$ -	2,500	\$ -	0.3951	2,500	\$ 987.75	\$ 987.75	-	2,500	\$ -	\$ 987.75	\$ -987.75	-100.00%	2,500	\$ -	\$ -	\$ -	-
Disposition Rate Rider Class 1	per kW	\$ -	2,500	\$ -	0.5684	2,500	\$ 1,420.95	\$ 1,420.95	-	2,500	\$ -	\$ 1,420.95	\$ -1,420.95	-100.00%	2,500	\$ -	\$ -	\$ -	-
Disposition Rate Rider Class 2	per kWh	\$ -	12,775.00	\$ -	0.0028	12,775.00	\$ 3,589.78	\$ 3,589.78	-	12,775.00	\$ -	\$ 3,589.78	\$ -3,589.78	-100.00%	12,775.00	\$ -	\$ -	\$ -	-
Deferral/Variance Account	per kWh	\$ -	12,775.00	\$ -	0.0754	2,500	\$ 1,763.46	\$ 1,763.46	-	12,775.00	\$ -	\$ 1,763.46	\$ -1,763.46	-100.00%	12,775.00	\$ -	\$ -	\$ -	-
Disposition Rate Rider - Global Adjustment	per kW	\$ -	2,500	\$ -	0.0270	2,500	\$ 67.50	\$ 4.60	7.31%	0.02724	2,500	\$ 68.10	\$ 0.60	0.89%	0.02730	2,500	\$ 68.25	\$ 0.15	0.22%
Deferral / Variance Accounts Balances (excluding Global Adj.)	per kW	\$ -	12,775.00	\$ -	0.1021	42,796	\$ 4,371.21	\$ 300.11	-6.42%	0.1021	42,796	\$ 4,371.21	\$ -	0.00%	0.1021	42,796	\$ 4,371.21	\$ -	0.00%
NON-WMP	per kW	\$ 0.02516	2,500	\$ 62.90	-	1	\$ -	\$ -	-	-	1	\$ -	\$ -	-	-	1	\$ -	\$ -	-
Low Voltage Service Charge	Monthly	\$ 0.1021	1	\$ 0.1021	-	1	\$ -	\$ -	-	-	1	\$ -	\$ -	-	-	1	\$ -	\$ -	-
Line Losses on Cost of Power	Monthly	\$ -	1	\$ -	-	1	\$ -	\$ -	-	-	1	\$ -	\$ -	-	-	1	\$ -	\$ -	-
Smart Meter Entry Charge	Monthly	\$ -	1	\$ -	-	1	\$ -	\$ -	-	-	1	\$ -	\$ -	-	-	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)				\$ 17,649.90			\$ 19,854.14	\$ 2,204.23	12.49%			\$ 18,429.74	\$ -1,424.40	-7.17%			\$ 19,087.89	\$ 658.15	3.57%
RTSR - Network	per kW	\$ 3.0186	2,500	\$ 7,546.50	3.0186	2,500	\$ 7,546.50	\$ -	0.00%	3.0186	2,500	\$ 7,546.50	\$ -	0.00%	3.0186	2,500	\$ 7,546.50	\$ -	0.00%
RTSR - Line and Transformation Connection	per kW	\$ 1.7347	2,500	\$ 4,336.75	1.7347	2,500	\$ 4,336.75	\$ -	0.00%	1.7347	2,500	\$ 4,336.75	\$ -	0.00%	1.7347	2,500	\$ 4,336.75	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)				\$ 29,533.15			\$ 31,737.39	\$ 2,204.23	7.46%			\$ 30,312.99	\$ -1,424.40	-4.49%			\$ 30,971.14	\$ 658.15	2.17%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	1,323,235	\$ 5,822.23	0.0044	1,277,500	\$ 5,621.00	\$ 201.23	-3.46%	0.0044	1,277,500	\$ 5,621.00	\$ -	0.00%	0.0044	1,277,500	\$ 5,621.00	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	1,323,235	\$ 1,720.20	0.0013	1,277,500	\$ 1,660.75	\$ 59.45	-3.46%	0.0013	1,277,500	\$ 1,660.75	\$ -	0.00%	0.0013	1,277,500	\$ 1,660.75	\$ -	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	0.2500	1	\$ 0.25	\$ -	0.00%	0.2500	1	\$ 0.25	\$ -	0.00%	0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	Monthly	\$ 0.0069	12,775.00	\$ 8,665.85	0.0069	12,775.00	\$ 8,665.85	\$ -	0.00%	0.0069	12,775.00	\$ 8,665.85	\$ -	0.00%	0.0069	12,775.00	\$ 8,665.85	\$ -	0.00%
TOU - Off Peak	Monthly	\$ 0.0800	81,760.00	\$ 6,540.80	0.0800	81,760.00	\$ 6,540.80	\$ -	0.00%	0.0800	81,760.00	\$ 6,540.80	\$ -	0.00%	0.0800	81,760.00	\$ 6,540.80	\$ -	0.00%
TOU - Mid Peak	Monthly	\$ 0.1220	22,995.00	\$ 2,805.90	0.1220	22,995.00	\$ 2,805.90	\$ -	0.00%	0.1220	22,995.00	\$ 2,805.90	\$ -	0.00%	0.1220	22,995.00	\$ 2,805.90	\$ -	0.00%
TOU - On Peak	Monthly	\$ 0.1610	22,995.00	\$ 3,702.15	0.1610	22,995.00	\$ 3,702.15	\$ -	0.00%	0.1610	22,995.00	\$ 3,702.15	\$ -	0.00%	0.1610	22,995.00	\$ 3,702.15	\$ -	0.00%
Energy - RPP - Tier 1	Monthly	\$ 0.0940	750	\$ 70.50	0.0940	750	\$ 70.50	\$ -	0.00%	0.0940	750	\$ 70.50	\$ -	0.00%	0.0940	750	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	Monthly	\$ 0.1100	12,767.50	\$ 140,442.50	0.1100	12,767.50	\$ 140,442.50	\$ -	0.00%	0.1100	12,767.50	\$ 140,442.50	\$ -	0.00%	0.1100	12,767.50	\$ 140,442.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 176,425.54			\$ 178,369.09	\$ 1,943.55	1.10%			\$ 176,944.69	\$ -1,424.40	-0.80%			\$ 177,602.84	\$ 658.15	0.37%
HST	13%			\$ 22,935.32			\$ 23,187.98	\$ 252.66	1.10%	13%		\$ 23,002.81	\$ 185.17	-0.80%	13%		\$ 23,088.37	\$ 85.56	0.37%
Total Bill (including HST)				\$ 199,360.86			\$ 201,557.07	\$ 2,196.21	1.10%			\$ 199,947.50	\$ -1,609.57	-0.80%			\$ 200,691.21	\$ 743.71	0.37%
Ontario Clean Energy Benefit¹				\$ -			\$ -	\$ -	-			\$ -	\$ -	-			\$ -	\$ -	-
Total Bill on TOU (including OCEB)				\$ 199,360.86			\$ 201,557.07	\$ 2,196.21	1.10%			\$ 199,947.50	\$ -1,609.57	-0.80%			\$ 200,691.21	\$ 743.71	0.37%
Total Bill on RPP (before Taxes)				\$ 186,454.69			\$ 188,398.24	\$ 1,943.55	1.04%			\$ 186,973.84	\$ -1,424.40	-0.76%			\$ 187,631.99	\$ 658.15	0.35%
HST	13%			\$ 24,238.11			\$ 24,491.77	\$ 252.66	1.04%	13%		\$ 24,306.60	\$ 185.17	-0.76%	13%		\$ 24,392.16	\$ 85.56	0.35%
Total Bill (including HST)				\$ 210,692.80			\$ 212,890.01	\$ 2,196.21	1.04%			\$ 211,280.44	\$ -1,609.57	-0.76%			\$ 212,024.15	\$ 743.71	0.35%
Ontario Clean Energy Benefit¹				\$ -			\$ -	\$ -	-			\$ -	\$ -	-			\$ -	\$ -	-
Total Bill on RPP (including OCEB)				\$ 210,692.80			\$ 212,890.01	\$ 2,196.21	1.04%			\$ 211,280.44	\$ -1,609.57	-0.76%			\$ 212,024.15	\$ 743.71	0.35%
Loss Factor (%)				3.5800%			3.3500%					3.3500%					3.3500%		

**Appendix 2-W
 Bill Impacts**

Customer Class: **General Service 1,500 to 4,999 KW**

TOU / non-TOU: **TOU**

Consumption: **1,277,500 kWh** ● May 1 - October 31
 2,500 KW

Charge Unit	Current Board-Approved			2019 Proposed		Impact 2019 vs 2018		2020 Proposed			Impact 2020 vs 2019		
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	4,193.93	1	4,193.93	4,193.93	1	4,193.93	\$ -	0.00%	4,193.93	1	4,193.93	\$ -	0.00%
Smart Meter Rate Adder		1	-		1	-	\$ -			1	-	\$ -	
		1	-		1	-	\$ -			1	-	\$ -	
		1	-		1	-	\$ -			1	-	\$ -	
		1	-		1	-	\$ -			1	-	\$ -	
		1	-		1	-	\$ -			1	-	\$ -	
Distribution Volumetric Rate	3.4887	2,500	8,721.75	4.4103	2,500	11,025.75	\$ 571.25	5.46%	4.5248	2,500	11,312.00	\$ 286.25	2.60%
Smart Meter Disposition Rider		1277500	-		1277500	-	\$ -			1277500	-	\$ -	
LRAM & SSM Rate Rider		2,500	-		2,500	-	\$ -			2,500	-	\$ -	
		1277500	-		1277500	-	\$ -			1277500	-	\$ -	
		1277500	-		1277500	-	\$ -			1277500	-	\$ -	
		1277500	-		1277500	-	\$ -			1277500	-	\$ -	
		1277500	-		1277500	-	\$ -			1277500	-	\$ -	
		1277500	-		1277500	-	\$ -			1277500	-	\$ -	
		1277500	-		1277500	-	\$ -			1277500	-	\$ -	
		1277500	-		1277500	-	\$ -			1277500	-	\$ -	
Sub-Total A (excluding pass through)			12,915.68			15,219.68	\$ 571.25	3.90%			15,505.93	\$ 286.25	1.88%
Deferral/Variance Account					2,500	-	\$ -			2,500	-	\$ -	
Disposition Rate Rider Class 1		2,500	-		2,500	-	\$ -			2,500	-	\$ -	
Deferral/Variance Account					2,500	-	\$ -			2,500	-	\$ -	
Disposition Rate Rider Class 2		2,500	-		2,500	-	\$ -			2,500	-	\$ -	
Deferral/Variance Account					1277500	-	\$ -			1277500	-	\$ -	
Disposition Rate Rider - Global Adjustment		1277500	-		1277500	-	\$ -			1277500	-	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.)					1277500	-	\$ -			1277500	-	\$ -	
NON-WMP					2,500	62.90	\$ 0.02732	0.07%		2,500	68.35	\$ 0.05	0.07%
Low Voltage Service Charge	0.02516	2,500	62.90	0.1021	42,796	4,371.21	\$ -	0.00%	0.1021	42,796	4,371.21	\$ -	0.00%
Line Losses on Cost of Power	0.1021	45,735	4,671.32		1	-	\$ -			1	-	\$ -	
Smart Meter Entity Charge		1	-		1	-	\$ -			1	-	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			17,649.90			19,659.19	\$ 571.30	2.99%			19,945.49	\$ 286.30	1.46%
RTSR - Network	3.0186	2500	7,546.50	3.0186	2500	7,546.50	\$ -	0.00%	3.0186	2500	7,546.50	\$ -	0.00%
RTSR - Line and Transformation Connection	1.7347	2500	4,336.75	1.7347	2500	4,336.75	\$ -	0.00%	1.7347	2500	4,336.75	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			29,533.15			31,542.44	\$ 571.30	1.84%			31,828.74	\$ 286.30	0.91%
Wholesale Market Service Charge (WMSC)	0.0044	1323235	5,822.23	0.0044	1277500	5,621.00	\$ -	0.00%	0.0044	1277500	5,621.00	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	0.0013	1323235	1,720.20	0.0013	1277500	1,660.75	\$ -	0.00%	0.0013	1277500	1,660.75	\$ -	0.00%
Standard Supply Service Charge	0.2500	1	0.25	0.2500	1	0.25	\$ -	0.00%	0.2500	1	0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	0.0069	1277500	8,865.85	0.0069	1277500	8,865.85	\$ -	0.00%	0.0069	1277500	8,865.85	\$ -	0.00%
TOU - Off Peak	0.0800	817600	65,408.00	0.0800	817600	65,408.00	\$ -	0.00%	0.0800	817600	65,408.00	\$ -	0.00%
TOU - Mid Peak	0.1220	229950	28,053.90	0.1220	229950	28,053.90	\$ -	0.00%	0.1220	229950	28,053.90	\$ -	0.00%
TOU - On Peak	0.1610	229950	37,021.95	0.1610	229950	37,021.95	\$ -	0.00%	0.1610	229950	37,021.95	\$ -	0.00%
Energy - RPP - Tier 1	0.0940	750	70.50	0.0940	750	70.50	\$ -	0.00%	0.0940	750	70.50	\$ -	0.00%
Energy - RPP - Tier 2	0.1100	1276750	140,442.50	0.1100	1276750	140,442.50	\$ -	0.00%	0.1100	1276750	140,442.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			176,425.54			178,174.14	\$ 571.30	0.32%			178,460.44	\$ 286.30	0.16%
HST	13%		22,935.32	13%		23,162.64	\$ 74.27	0.32%	13%		23,199.86	\$ 37.22	0.16%
Total Bill (including HST)			199,360.86			201,336.78	\$ 645.57	0.32%			201,660.30	\$ 323.52	0.16%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)			199,360.86			201,336.78	\$ 645.57	0.32%			201,660.30	\$ 323.52	0.16%
Total Bill on RPP (before Taxes)			186,454.69			188,203.29	\$ 571.30	0.30%			188,489.59	\$ 286.30	0.15%
HST	13%		24,238.11	13%		24,466.43	\$ 74.27	0.30%	13%		24,503.65	\$ 37.22	0.15%
Total Bill (including HST)			210,692.80			212,669.72	\$ 645.57	0.30%			212,993.24	\$ 323.52	0.15%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)			210,692.80			212,669.72	\$ 645.57	0.30%			212,993.24	\$ 323.52	0.15%
Loss Factor (%)			3.5800%			3.3500%					3.3500%		

**Appendix 2-W
 Bill Impacts**

Customer Class: **General Service 1,500 to 4,999 KW**

TOU / non-TOU: **TOU**

Consumption: **1,277,500 kWh** ● May 1 - October 31 ○ November 1 - April 30 (Select this radio button for applications filed after Oct 31)
 4,000 KW

Charge Unit	Current Board-Approved			2016 Proposed			Impact 2016 vs 2015		2017 Proposed			Impact 2017 vs 2016		2018 Proposed			Impact 2018 vs 2017		
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	\$ 4,193.93	1	\$ 4,193.93	\$ 4,193.93	1	\$ 4,193.93	\$ -	0.00%	\$ 4,193.93	1	\$ 4,193.93	\$ -	0.00%	\$ 4,193.93	1	\$ 4,193.93	\$ -	0.00%	
Smart Meter Rate Adder																			
Distribution Volumetric Rate	\$ 3.4887	4,000	\$ 13,954.80	\$ 3.6619	4,000	\$ 14,647.60	\$ 692.80	4.96%	\$ 3.9186	4,000	\$ 15,674.40	\$ 1,026.80	7.01%	\$ 4.1818	4,000	\$ 16,727.20	\$ 1,052.80	6.72%	
Smart Meter Disposition Rider		1277500			1277500					1277500					1277500				
LRAM & SSM Rate Rider		4,000		-\$ 0.0771	4,000	-\$ 308.44	-\$ 308.44	-100.00%		4,000		\$ 308.44	-100.00%		4,000				
Sub-Total A (excluding pass through)			\$ 18,148.73			\$ 18,533.09	\$ 384.36	2.12%			\$ 19,868.33	\$ 1,335.24	7.20%			\$ 20,921.13	\$ 1,052.80	5.30%	
Deferral/Variance Account Disposition Rate Rider Class 1		4,000		-\$ 0.3951	4,000	-\$ 1,580.39	-\$ 1,580.39	-100.00%		4,000		-\$ 1,580.39	-100.00%		4,000				
Deferral/Variance Account Disposition Rate Rider Class 2		4,000		\$ 0.5684	4,000	\$ 2,273.52	\$ 2,273.52	100.00%		4,000		-\$ 2,273.52	-100.00%		4,000				
Deferral/Variance Account Disposition Rate Rider - Global Adjustment		1277500		\$ 0.0028	1277500	\$ 3,589.78	\$ 3,589.78	100.00%		1277500		-\$ 3,589.78	-100.00%		1277500				
Deferral / Variance Accounts Balances (excluding Global Adj.)		1277500		-\$ 0.7054	4,000	-\$ 2,821.53	-\$ 2,821.53	-100.00%		1277500		\$ 2,821.53	-100.00%		1277500				
NON-WMP																			
Low Voltage Service Charge	\$ 0.02516	4,000	\$ 100.64	\$ 0.02700	4,000	\$ 108.00	\$ 7.36	7.31%	\$ 0.02724	4,000	\$ 108.96	\$ 0.96	0.89%	\$ 0.02730	4,000	\$ 109.20	\$ 0.24	0.22%	
Line Losses on Cost of Power	\$ 0.1021	45,735	\$ 4,671.32	\$ 0.1021	42,796	\$ 4,371.21	-\$ 300.11	-6.42%	\$ 0.1021	42,796	\$ 4,371.21	\$ -	0.00%	\$ 0.1021	42,796	\$ 4,371.21	\$ -	0.00%	
Smart Meter Entity Charge		1			1					1					1				
Sub-Total B - Distribution (includes Sub-Total A)			\$ 22,920.69			\$ 24,473.67	\$ 1,552.98	6.78%			\$ 24,348.50	-\$ 125.17	-0.51%			\$ 25,401.54	\$ 1,053.04	4.32%	
RTSR - Network	\$ 3.0186	4000	\$ 12,074.40	\$ 3.0186	4000	\$ 12,074.40	\$ -	0.00%	\$ 3.0186	4000	\$ 12,074.40	\$ -	0.00%	\$ 3.0186	4000	\$ 12,074.40	\$ -	0.00%	
RTSR - Line and Transformation Connection	\$ 1.7347	4000	\$ 6,938.80	\$ 1.7347	4000	\$ 6,938.80	\$ -	0.00%	\$ 1.7347	4000	\$ 6,938.80	\$ -	0.00%	\$ 1.7347	4000	\$ 6,938.80	\$ -	0.00%	
Sub-Total C - Delivery (includes Sub-Total B)			\$ 41,933.89			\$ 43,486.87	\$ 1,552.98	3.70%			\$ 43,361.70	-\$ 125.17	-0.29%			\$ 44,414.74	\$ 1,053.04	2.43%	
Wholesale Market Service Charge (WMSC)	\$ 0.0044	1323235	\$ 5,822.23	\$ 0.0044	1277500	\$ 5,621.00	-\$ 201.23	-3.46%	\$ 0.0044	1277500	\$ 5,621.00	\$ -	0.00%	\$ 0.0044	1277500	\$ 5,621.00	\$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	1323235	\$ 1,720.20	\$ 0.0013	1277500	\$ 1,660.75	-\$ 59.45	-3.46%	\$ 0.0013	1277500	\$ 1,660.75	\$ -	0.00%	\$ 0.0013	1277500	\$ 1,660.75	\$ -	0.00%	
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	
Debt Retirement Charge (DRC)	\$ 0.0069	1277500	\$ 8,865.85	\$ 0.0069	1277500	\$ 8,865.85	\$ -	0.00%	\$ 0.0069	1277500	\$ 8,865.85	\$ -	0.00%	\$ 0.0069	1277500	\$ 8,865.85	\$ -	0.00%	
TOU - Off Peak	\$ 0.0800	817600	\$ 65,408.00	\$ 0.0800	817600	\$ 65,408.00	\$ -	0.00%	\$ 0.0800	817600	\$ 65,408.00	\$ -	0.00%	\$ 0.0800	817600	\$ 65,408.00	\$ -	0.00%	
TOU - Mid Peak	\$ 0.1220	229950	\$ 28,053.90	\$ 0.1220	229950	\$ 28,053.90	\$ -	0.00%	\$ 0.1220	229950	\$ 28,053.90	\$ -	0.00%	\$ 0.1220	229950	\$ 28,053.90	\$ -	0.00%	
TOU - On Peak	\$ 0.1610	229950	\$ 37,021.95	\$ 0.1610	229950	\$ 37,021.95	\$ -	0.00%	\$ 0.1610	229950	\$ 37,021.95	\$ -	0.00%	\$ 0.1610	229950	\$ 37,021.95	\$ -	0.00%	
Energy - RPP - Tier 1	\$ 0.0940	750	\$ 70.50	\$ 0.0940	750	\$ 70.50	\$ -	0.00%	\$ 0.0940	750	\$ 70.50	\$ -	0.00%	\$ 0.0940	750	\$ 70.50	\$ -	0.00%	
Energy - RPP - Tier 2	\$ 0.1100	1276750	\$ 140,442.50	\$ 0.1100	1276750	\$ 140,442.50	\$ -	0.00%	\$ 0.1100	1276750	\$ 140,442.50	\$ -	0.00%	\$ 0.1100	1276750	\$ 140,442.50	\$ -	0.00%	
Total Bill on TOU (before Taxes)			\$ 188,826.28			\$ 190,118.57	\$ 1,292.29	0.68%			\$ 189,993.40	-\$ 125.17	-0.07%			\$ 191,046.44	\$ 1,053.04	0.55%	
HST		13%	\$ 24,547.42		13%	\$ 24,715.41	\$ 168.00	0.68%		13%	\$ 24,699.14	-\$ 16.27	-0.07%		13%	\$ 24,836.04	\$ 136.90	0.55%	
Total Bill (including HST)			\$ 213,373.69			\$ 214,833.98	\$ 1,460.29	0.68%			\$ 214,692.54	-\$ 141.44	-0.07%			\$ 215,882.48	\$ 1,189.94	0.55%	
Ontario Clean Energy Benefit			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -		
Total Bill on TOU (including OCEB)			\$ 213,373.69			\$ 214,833.98	\$ 1,460.29	0.68%			\$ 214,692.54	-\$ 141.44	-0.07%			\$ 215,882.48	\$ 1,189.94	0.55%	
Total Bill on RPP (before Taxes)			\$ 198,855.43			\$ 200,147.72	\$ 1,292.29	0.65%			\$ 200,022.55	-\$ 125.17	-0.06%			\$ 201,075.59	\$ 1,053.04	0.53%	
HST		13%	\$ 25,851.21		13%	\$ 26,019.20	\$ 168.00	0.65%		13%	\$ 26,002.93	-\$ 16.27	-0.06%		13%	\$ 26,139.83	\$ 136.90	0.53%	
Total Bill (including HST)			\$ 224,706.63			\$ 226,166.92	\$ 1,460.29	0.65%			\$ 226,025.48	-\$ 141.44	-0.06%			\$ 227,215.42	\$ 1,189.94	0.53%	
Ontario Clean Energy Benefit			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -		
Total Bill on RPP (including OCEB)			\$ 224,706.63			\$ 226,166.92	\$ 1,460.29	0.65%			\$ 226,025.48	-\$ 141.44	-0.06%			\$ 227,215.42	\$ 1,189.94	0.53%	
Loss Factor (%)			3.5800%			3.3500%					3.3500%					3.3500%			

Appendix 2-W
 Bill Impacts

Customer Class: Large User
 TOU / non-TOU: TOU

Consumption 4,000,000 kWh May 1 - October 31
 10,000 kW November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Charge Unit	Current Board-Approved			2016 Proposed			Impact 2016 vs 2015		2017 Proposed			Impact 2017 vs 2016		2018 Proposed			Impact 2018 vs 2017	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 15,231.32	1	\$ 15,231.32	\$ 15,231.32	1	\$ 15,231.32	\$ -	0.00%	\$ 15,231.32	1	\$ 15,231.32	\$ -	0.00%	\$ 15,231.32	1	\$ 15,231.32	\$ -	0.00%
Smart Meter Rate Adder		1			1					1					1			
Distribution Volumetric Rate	\$ 3.3129	10,000	\$ 33,129.00	\$ 3.4814	10,000	\$ 34,814.00	\$ 1,685.00	5.09%	\$ 3.7204	10,000	\$ 37,204.00	\$ 2,390.00	6.87%	\$ 3.9695	10,000	\$ 39,695.00	\$ 2,491.00	6.70%
Smart Meter Disposition Rider		4000000			4000000					4000000					4000000			
LRAM & SSM Rate Rider		10,000		-\$ 0.0771	10,000	-\$ 771.10	-\$ 771.10	-7.71%		10,000		771.10	7.71%		10,000			
Sub-Total A (excluding pass through)			\$ 48,360.32			\$ 49,274.22	\$ 913.90	1.89%			\$ 52,435.32	\$ 3,161.10	6.42%			\$ 54,926.32	\$ 2,491.00	4.75%
Deferral/Variance Account		per kW		-\$ 0.4676	10,000	-\$ 4,675.80	-\$ 4,675.80	-100.00%		10,000		4,675.80	100.00%		10,000			
Disposition Rate Rider Class 1		per kW		\$ 0.6725	10,000	\$ 6,724.90	\$ 6,724.90	100.00%		10,000					10,000			
Disposition Rate Rider Class 2		per kWh		\$ 0.0028	4000000	\$ 11,240.00	\$ 11,240.00	100.00%		4000000					4000000			
Global Adjustment		per kW		-\$ 0.8348	10,000	-\$ 8,347.88	-\$ 8,347.88	-100.00%		4000000		8,347.88	100.00%		4000000			
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP		per kW		\$ 0.03040	10,000	\$ 304.00	\$ 304.00	3.04%		10,000		306.70	0.89%		10,000		307.40	0.23%
Low Voltage Service Charge	\$ 0.02833	10,000	\$ 283.30	\$ 0.1021	24,800	\$ 2,533.07	-\$ 2,249.77	-79.07%	\$ 0.03067	10,000	\$ 306.70	\$ 2.70	0.89%	\$ 0.03074	10,000	\$ 307.40	\$ 0.70	0.23%
Line Losses on Cost of Power	\$ 0.1021	27,600	\$ 2,819.06						\$ 0.1021	24,800	\$ 2,533.07			\$ 0.1021	24,800	\$ 2,533.07		
Smart Meter Entry Charge		Monthly			1					1					1			
Sub-Total B - Distribution (includes Sub-Total A)			\$ 51,462.68			\$ 57,052.51	\$ 5,589.83	10.86%			\$ 55,275.09	-\$ 1,777.42	-3.12%			\$ 57,766.79	\$ 2,491.70	4.51%
RTSR - Network	\$ 3.3462	10000	\$ 33,462.00	\$ 3.3462	10000	\$ 33,462.00	\$ -	0.00%	\$ 3.3462	10000	\$ 33,462.00	\$ -	0.00%	\$ 3.3462	10000	\$ 33,462.00	\$ -	0.00%
RTSR - Line and Transformation Connection	\$ 1.9535	10000	\$ 19,535.00	\$ 1.9535	10000	\$ 19,535.00	\$ -	0.00%	\$ 1.9535	10000	\$ 19,535.00	\$ -	0.00%	\$ 1.9535	10000	\$ 19,535.00	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 104,459.68			\$ 110,049.51	\$ 5,589.83	5.35%			\$ 108,272.09	-\$ 1,777.42	-1.62%			\$ 110,763.79	\$ 2,491.70	2.30%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	4027600	\$ 17,721.44	\$ 0.0044	4024800	\$ 17,709.12	-\$ 12.32	-0.07%	\$ 0.0044	4024800	\$ 17,709.12	\$ -	0.00%	\$ 0.0044	4024800	\$ 17,709.12	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	4027600	\$ 5,235.88	\$ 0.0013	4024800	\$ 5,232.24	-\$ 3.64	-0.07%	\$ 0.0013	4024800	\$ 5,232.24	\$ -	0.00%	\$ 0.0013	4024800	\$ 5,232.24	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0069	4000000	\$ 27,760.00	\$ 0.0069	4000000	\$ 27,760.00	\$ -	0.00%	\$ 0.0069	4000000	\$ 27,760.00	\$ -	0.00%	\$ 0.0069	4000000	\$ 27,760.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	2560000	\$ 204,800.00	\$ 0.0800	2560000	\$ 204,800.00	\$ -	0.00%	\$ 0.0800	2560000	\$ 204,800.00	\$ -	0.00%	\$ 0.0800	2560000	\$ 204,800.00	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	720000	\$ 87,840.00	\$ 0.1220	720000	\$ 87,840.00	\$ -	0.00%	\$ 0.1220	720000	\$ 87,840.00	\$ -	0.00%	\$ 0.1220	720000	\$ 87,840.00	\$ -	0.00%
TOU - On Peak	\$ 0.1610	720000	\$ 115,920.00	\$ 0.1610	720000	\$ 115,920.00	\$ -	0.00%	\$ 0.1610	720000	\$ 115,920.00	\$ -	0.00%	\$ 0.1610	720000	\$ 115,920.00	\$ -	0.00%
Energy - RPP - Tier 1	\$ 0.0940	750	\$ 70.50	\$ 0.0940	750	\$ 70.50	\$ -	0.00%	\$ 0.0940	750	\$ 70.50	\$ -	0.00%	\$ 0.0940	750	\$ 70.50	\$ -	0.00%
Energy - RPP - Tier 2	\$ 0.1100	3999250	\$ 439,917.50	\$ 0.1100	3999250	\$ 439,917.50	\$ -	0.00%	\$ 0.1100	3999250	\$ 439,917.50	\$ -	0.00%	\$ 0.1100	3999250	\$ 439,917.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 563,737.25			\$ 569,311.12	\$ 5,573.87	0.99%			\$ 567,533.70	-\$ 1,777.42	-0.31%			\$ 570,025.40	\$ 2,491.70	0.44%
HST	13%		\$ 73,285.84	13%		\$ 74,010.45	\$ 724.60	0.99%	13%		\$ 73,779.38	-\$ 231.06	-0.31%	13%		\$ 74,103.30	\$ 323.92	0.44%
Total Bill (including HST)			\$ 637,023.10			\$ 643,321.57	\$ 6,298.47	0.99%			\$ 641,313.08	-\$ 2,008.48	-0.31%			\$ 644,128.70	\$ 2,815.62	0.44%
Ontario Clean Energy Benefit¹			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 637,023.10			\$ 643,321.57	\$ 6,298.47	0.99%			\$ 641,313.08	-\$ 2,008.48	-0.31%			\$ 644,128.70	\$ 2,815.62	0.44%
Total Bill on RPP (before Taxes)			\$ 595,165.25			\$ 600,739.12	\$ 5,573.87	0.94%			\$ 598,961.70	-\$ 1,777.42	-0.30%			\$ 601,453.40	\$ 2,491.70	0.42%
HST	13%		\$ 77,371.48	13%		\$ 78,096.09	\$ 724.60	0.94%	13%		\$ 77,865.02	-\$ 231.06	-0.30%	13%		\$ 78,198.94	\$ 323.92	0.42%
Total Bill (including HST)			\$ 672,536.74			\$ 678,835.21	\$ 6,298.47	0.94%			\$ 676,826.72	-\$ 2,008.48	-0.30%			\$ 679,642.34	\$ 2,815.62	0.42%
Ontario Clean Energy Benefit¹			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 672,536.74			\$ 678,835.21	\$ 6,298.47	0.94%			\$ 676,826.72	-\$ 2,008.48	-0.30%			\$ 679,642.34	\$ 2,815.62	0.42%
Loss Factor (%)			0.6900%			0.6200%					0.6200%					0.6200%		

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**Appendix 2-W
 Bill Impacts**

Customer Class: **Unmetered Scattered Load**

TOU / non-TOU: **TOU**

Consumption: **470** kWh May 1 - October

Charge Unit	Current Board-Approved		2019 Proposed		Impact 2019 vs 2018		2020 Proposed		Impact 2020 vs 2019					
	Rate (\$)	Volume	Rate (\$)	Volume	\$ Change	% Change	Rate (\$)	Volume	\$ Change	% Change				
Monthly Service Charge	\$ 4.43	1	\$ 4.43	1	\$ 0.21	4.34%	\$ 5.15	1	\$ 0.10	1.98%				
Smart Meter Rate Adder	1	1	-	1	-	-	1	1	-	-				
	1	1	-	1	-	-	1	1	-	-				
	1	1	-	1	-	-	1	1	-	-				
	1	1	-	1	-	-	1	1	-	-				
	1	1	-	1	-	-	1	1	-	-				
Distribution Volumetric Rate	\$ 0.0219	470	\$ 10.29	\$ 0.0242	470	\$ 11.37	\$ 0.33	2.98%	\$ 0.0245	470	\$ 11.52	\$ 0.14	1.24%	
Smart Meter Disposition Rider	470	470	-	470	-	-	470	470	-	-	-	-		
LRAM & SSM Rate Rider	470	470	-	470	-	-	470	470	-	-	-	-		
	470	470	-	470	-	-	470	470	-	-	-	-		
	470	470	-	470	-	-	470	470	-	-	-	-		
	470	470	-	470	-	-	470	470	-	-	-	-		
	470	470	-	470	-	-	470	470	-	-	-	-		
	470	470	-	470	-	-	470	470	-	-	-	-		
	470	470	-	470	-	-	470	470	-	-	-	-		
Sub-Total A (excluding pass through)			\$ 14.72		\$ 16.42	\$ 0.54	3.39%	\$ 16.67	\$ 0.24	1.47%				
Deferral/Variance Account	per kWh													
Disposition Rate Rider Class 1	per kWh	470	\$ -	470	\$ -	\$ -	0.00%	470	\$ -	\$ -	0.00%			
Deferral/Variance Account	per kWh													
Disposition Rate Rider Class 2	per kWh	470	\$ -	470	\$ -	\$ -	0.00%	470	\$ -	\$ -	0.00%			
Deferral/Variance Account	per kWh													
Disposition Rate Rider - Global Adjustment	per kWh	470	\$ -	470	\$ -	\$ -	0.00%	470	\$ -	\$ -	0.00%			
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	per kWh	470	\$ -	470	\$ -	\$ -	0.00%	470	\$ -	\$ -	0.00%			
Low Voltage Service Charge	per kWh	\$ 0.0006	487	\$ 0.03	\$ 0.0006	487	\$ 0.03	\$ -	0.00%	\$ 0.0006	487	\$ 0.03	\$ -	0.00%
Line Losses on Cost of Power	per kWh	\$ 0.1021	17	\$ 1.72	\$ 0.1021	16	\$ 1.61	\$ -	0.00%	\$ 0.1021	16	\$ 1.61	\$ -	0.00%
Smart Meter Entity Charge	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	0.00%	\$ -	1	\$ -	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 16.47		\$ 18.06	\$ 0.54	3.08%	\$ 18.30	\$ 0.24	1.33%				
RTSR - Network	per kWh	\$ 0.0070	487	\$ 3.41	\$ 0.0070	486	\$ 3.40	\$ -	0.00%	\$ 0.0070	486	\$ 3.40	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0040	487	\$ 1.95	\$ 0.0040	486	\$ 1.94	\$ -	0.00%	\$ 0.0040	486	\$ 1.94	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 21.83		\$ 23.40	\$ 0.54	2.36%	\$ 23.65	\$ 0.24	1.03%				
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	487	\$ 2.14	\$ 0.0044	486	\$ 2.14	\$ -	0.00%	\$ 0.0044	486	\$ 2.14	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	487	\$ 0.63	\$ 0.0013	486	\$ 0.63	\$ -	0.00%	\$ 0.0013	486	\$ 0.63	\$ -	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	Monthly	\$ 0.0069	470	\$ 3.26	\$ 0.0069	470	\$ 3.26	\$ -	0.00%	\$ 0.0069	470	\$ 3.26	\$ -	0.00%
TOU - Off Peak	Monthly	\$ 0.0800	301	\$ 24.06	\$ 0.0800	301	\$ 24.06	\$ -	0.00%	\$ 0.0800	301	\$ 24.06	\$ -	0.00%
TOU - Mid Peak	Monthly	\$ 0.1220	85	\$ 10.32	\$ 0.1220	85	\$ 10.32	\$ -	0.00%	\$ 0.1220	85	\$ 10.32	\$ -	0.00%
TOU - On Peak	Monthly	\$ 0.1610	85	\$ 13.62	\$ 0.1610	85	\$ 13.62	\$ -	0.00%	\$ 0.1610	85	\$ 13.62	\$ -	0.00%
Energy - RPP - Tier 1	Monthly	\$ 0.0940	470	\$ 44.18	\$ 0.0940	470	\$ 44.18	\$ -	0.00%	\$ 0.0940	470	\$ 44.18	\$ -	0.00%
Energy - RPP - Tier 2	Monthly	\$ 0.1100	0	\$ -	\$ 0.1100	0	\$ -	\$ -	0.00%	\$ 0.1100	0	\$ -	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 76.12		\$ 77.69	\$ 0.54	0.70%	\$ 77.93	\$ 0.24	0.31%				
HST	13%		\$ 9.90	13%	\$ 10.10	\$ 0.07	0.70%	\$ 10.13	\$ 0.03	0.31%				
Total Bill (including HST)			\$ 86.01		\$ 87.79	\$ 0.61	0.70%	\$ 88.06	\$ 0.27	0.31%				
Ontario Clean Energy Benefit ¹			\$ -		\$ -	\$ -	-	\$ -	\$ -	-				
Total Bill on TOU (including OCEB)			\$ 86.01		\$ 87.79	\$ 0.61	0.70%	\$ 88.06	\$ 0.27	0.31%				
Total Bill on RPP (before Taxes)			\$ 72.29		\$ 73.87	\$ 0.54	0.74%	\$ 74.11	\$ 0.24	0.33%				
HST	13%		\$ 9.40	13%	\$ 9.60	\$ 0.07	0.74%	\$ 9.63	\$ 0.03	0.33%				
Total Bill (including HST)			\$ 81.69		\$ 83.47	\$ 0.61	0.74%	\$ 83.74	\$ 0.27	0.33%				
Ontario Clean Energy Benefit ¹			\$ -		\$ -	\$ -	-	\$ -	\$ -	-				
Total Bill on RPP (including OCEB)			\$ 81.69		\$ 83.47	\$ 0.61	0.74%	\$ 83.74	\$ 0.27	0.33%				

Loss Factor (%) **3.5800%**

3.3500%

3.3500%

**Appendix 2-W
 Bill Impacts**

Customer Class: **Sentinel Lights**

TOU / non-TOU: **TOU**

Consumption: **94 kWh** May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31)
 0.40 kW

Charge Unit	Current Board-Approved			2016 Proposed			Impact 2016 vs 2015		2017 Proposed			Impact 2017 vs 2016		2018 Proposed			Impact 2018 vs 2017		
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	\$ 2.62	1	\$ 2.62	2.99	1	\$ 2.99	\$ 0.37	14.12%	3.04	1	\$ 3.04	\$ 0.05	1.67%	3.24	1	\$ 3.24	\$ 0.20	6.58%	
Smart Meter Rate Adder																			
Distribution Volumetric Rate	\$ 10.0361	0	\$ 4.01	\$ 11.3967	0	\$ 4.56	\$ 0.54	13.56%	\$ 12.2749	0	\$ 4.91	\$ 0.35	7.71%	\$ 13.8156	0	\$ 5.53	\$ 0.62	12.55%	
Smart Meter Disposition Rider		94			94										94				
LRAM & SSM Rate Rider		0			0										0				
Sub-Total A (excluding pass through)			\$ 6.63			\$ 7.55	\$ 0.91	13.78%			\$ 7.95	\$ 0.40	5.32%			\$ 8.77	\$ 0.82	10.27%	
Deferral/Variance Account Disposition Rate Rider Class 1		0.40		\$ 0.1879	0.40	\$ 0.08	\$ 0.08			0		\$ 0.08	-100.00%		0				
Deferral/Variance Account Disposition Rate Rider Class 2		0.40		\$ 0.2906	0.40	\$ 0.12	\$ 0.12			94		\$ 0.12	-100.00%		94				
Deferral/Variance Account Disposition Rate Rider - Global Adjustment		94			94					94					94				
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP		94		\$ 0.3354	0.40	\$ 0.13	\$ 0.13			94		\$ 0.13	-100.00%		94				
Low Voltage Service Charge	\$ 0.01785	0	\$ 0.01	\$ 0.01877	0	\$ 0.01	\$ 0.00	5.15%	\$ 0.01893	0	\$ 0.01	\$ 0.00	0.85%	\$ 0.01898	0	\$ 0.01	\$ 0.00	0.26%	
Line Losses on Cost of Power	\$ 0.1021	3	\$ 0.34	\$ 0.1021	3	\$ 0.32	\$ 0.02	-6.42%	\$ 0.1021	3	\$ 0.32	\$ 0.00	0.00%	\$ 0.1021	3	\$ 0.32	\$ 0.00	0.00%	
Smart Meter Entity Charge		1			1					1					1				
Sub-Total B - Distribution (includes Sub-Total A)			\$ 6.99			\$ 7.78	\$ 0.80	11.44%			\$ 8.28	\$ 0.49	6.35%			\$ 9.10	\$ 0.82	9.86%	
RTSR - Network	\$ 2.1461	0.4	\$ 0.86	\$ 2.1461	0.4	\$ 0.86	\$ -	0.00%	\$ 2.1461	0.4	\$ 0.86	\$ -	0.00%	\$ 2.1461	0.4	\$ 0.86	\$ -	0.00%	
RTSR - Line and Transformation Connection	\$ 1.2058	0.4	\$ 0.48	\$ 1.2058	0.4	\$ 0.48	\$ -	0.00%	\$ 1.2058	0.4	\$ 0.48	\$ -	0.00%	\$ 1.2058	0.4	\$ 0.48	\$ -	0.00%	
Sub-Total C - Delivery (includes Sub-Total B)			\$ 8.33			\$ 9.13	\$ 0.80	9.60%			\$ 9.62	\$ 0.49	5.42%			\$ 10.44	\$ 0.82	8.49%	
Wholesale Market Service Charge (WMSC)	\$ 0.0044	97	\$ 0.43	\$ 0.0044	97	\$ 0.43	\$ 0.00	-0.22%	\$ 0.0044	97	\$ 0.43	\$ -	0.00%	\$ 0.0044	97	\$ 0.43	\$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	97	\$ 0.13	\$ 0.0013	97	\$ 0.13	\$ 0.00	-0.22%	\$ 0.0013	97	\$ 0.13	\$ -	0.00%	\$ 0.0013	97	\$ 0.13	\$ -	0.00%	
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	
Debt Retirement Charge (DRC)	\$ 0.0069	94	\$ 0.65	\$ 0.0069	94	\$ 0.65	\$ -	0.00%	\$ 0.0069	94	\$ 0.65	\$ -	0.00%	\$ 0.0069	94	\$ 0.65	\$ -	0.00%	
TOU - Off Peak	\$ 0.0800	60	\$ 4.81	\$ 0.0800	60	\$ 4.81	\$ -	0.00%	\$ 0.0800	60	\$ 4.81	\$ -	0.00%	\$ 0.0800	60	\$ 4.81	\$ -	0.00%	
TOU - Mid Peak	\$ 0.1220	17	\$ 2.06	\$ 0.1220	17	\$ 2.06	\$ -	0.00%	\$ 0.1220	17	\$ 2.06	\$ -	0.00%	\$ 0.1220	17	\$ 2.06	\$ -	0.00%	
TOU - On Peak	\$ 0.1610	17	\$ 2.72	\$ 0.1610	17	\$ 2.72	\$ -	0.00%	\$ 0.1610	17	\$ 2.72	\$ -	0.00%	\$ 0.1610	17	\$ 2.72	\$ -	0.00%	
Energy - RPP - Tier 1	\$ 0.0940	94	\$ 8.84	\$ 0.0940	94	\$ 8.84	\$ -	0.00%	\$ 0.0940	94	\$ 8.84	\$ -	0.00%	\$ 0.0940	94	\$ 8.84	\$ -	0.00%	
Energy - RPP - Tier 2	\$ 0.1100	0	\$ -	\$ 0.1100	0	\$ -	\$ -		\$ 0.1100	0	\$ -	\$ -		\$ 0.1100	0	\$ -	\$ -		
Total Bill on TOU (before Taxes)			\$ 19.38			\$ 20.18	\$ 0.80	4.12%			\$ 20.68	\$ 0.49	2.45%			\$ 21.49	\$ 0.82	3.95%	
HST	13%		\$ 2.52	13%		\$ 2.62	\$ 0.10	4.12%	13%		\$ 2.69	\$ 0.06	2.45%	13%		\$ 2.79	\$ 0.11	3.95%	
Total Bill (including HST)			\$ 21.90			\$ 22.81	\$ 0.90	4.12%			\$ 23.37	\$ 0.56	2.45%			\$ 24.29	\$ 0.92	3.95%	
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -		
Total Bill on TOU (including OCEB)			\$ 21.90			\$ 22.81	\$ 0.90	4.12%			\$ 23.37	\$ 0.56	2.45%			\$ 24.29	\$ 0.92	3.95%	
Total Bill on RPP (before Taxes)			\$ 18.62			\$ 19.42	\$ 0.80	4.29%			\$ 19.91	\$ 0.49	2.55%			\$ 20.73	\$ 0.82	4.10%	
HST	13%		\$ 2.42	13%		\$ 2.52	\$ 0.10	4.29%	13%		\$ 2.59	\$ 0.06	2.55%	13%		\$ 2.69	\$ 0.11	4.10%	
Total Bill (including HST)			\$ 21.04			\$ 21.94	\$ 0.90	4.29%			\$ 22.50	\$ 0.56	2.55%			\$ 23.42	\$ 0.92	4.10%	
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -		
Total Bill on RPP (including OCEB)			\$ 21.04			\$ 21.94	\$ 0.90	4.29%			\$ 22.50	\$ 0.56	2.55%			\$ 23.42	\$ 0.92	4.10%	

Loss Factor (%) **3.5800%**

3.3500%

3.3500%

3.3500%

**Appendix 2-W
 Bill Impacts**

Customer Class: **Street Light**

TOU / non-TOU: **TOU**

Consumption: **150 kWh** May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Charge Unit	Current Board-Approved			2016 Proposed			Impact 2016 vs 2015		2017 Proposed			Impact 2017 vs 2016		2018 Proposed			Impact 2018 vs 2017		2019 Rate (\$)	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
	150 kWh	1.00 kW																		
Monthly Service Charge	\$ 0.57	1	\$ 0.57	0.76	1	\$ 0.76	\$ 0.19	33.33%	0.81	1	\$ 0.81	\$ 0.05	6.58%	0.86	1	\$ 0.86	\$ 0.05	6.17%	0.90	
Smart Meter Rate Adder	1	1	\$ -	1	1	\$ -	\$ -		1	1	\$ -	\$ -		1	1	\$ -	\$ -			
	1	1	\$ -	1	1	\$ -	\$ -		1	1	\$ -	\$ -		1	1	\$ -	\$ -			
	1	1	\$ -	1	1	\$ -	\$ -		1	1	\$ -	\$ -		1	1	\$ -	\$ -			
	1	1	\$ -	1	1	\$ -	\$ -		1	1	\$ -	\$ -		1	1	\$ -	\$ -			
	1	1	\$ -	1	1	\$ -	\$ -		1	1	\$ -	\$ -		1	1	\$ -	\$ -			
Distribution Volumetric Rate	per kW	\$ 3.9997	1	\$ 4.00	\$ 5.2778	1	\$ 5.28	\$ 1.28	31.95%	\$ 5.5982	1	\$ 5.60	\$ 0.32	6.07%	\$ 5.9200	1	\$ 5.92	\$ 0.32	5.75%	\$ 6.2469
Smart Meter Disposition Rider	per kW	150	150	\$ -	150	150	\$ -	\$ -		150	150	\$ -	\$ -		150	150	\$ -	\$ -		
LRAM & SSM Rate Rider	per kW	\$ -	1	\$ -	0.2405	1	\$ 0.24	-\$ 0.24		1	1	\$ -	\$ 0.24	-100.00%	1	1	\$ -	\$ 0.24		
		150	150	\$ -	150	150	\$ -	\$ -		150	150	\$ -	\$ -		150	150	\$ -	\$ -		
		150	150	\$ -	150	150	\$ -	\$ -		150	150	\$ -	\$ -		150	150	\$ -	\$ -		
		150	150	\$ -	150	150	\$ -	\$ -		150	150	\$ -	\$ -		150	150	\$ -	\$ -		
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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0004

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triple or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	12.98
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0193
Low Voltage Service Rate	\$/kWh	0.00007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016	\$/kWh	(0.00002)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016	\$/kWh	(0.000826)
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kWh	(0.001509)
Rate Rider for Group 2 Accounts - effective until December 31, 2016	\$	1.12
Rate Rider for Global Adjustment Account - effective until December 31, 2016 - Applicable only for Non-RPP Customers	\$/kWh	0.00281

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0004

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.25
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0217
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016	\$/kWh	0.00023
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016	\$/kWh	(0.000840)
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kWh	(0.001509)
Rate Rider for Group 2 Accounts - effective until December 31, 2016	\$/kWh	0.00136
Rate Rider for Global Adjustment Account - effective until December 31, 2016 - Applicable only for Non-RPP Customers	\$/kWh	0.00281

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0004

GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.0776
Low Voltage Service Rate	\$/kW	0.02526
Retail Transmission Rate - Network Service Rate	\$/kW	2.8608
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8267
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016	\$/kW	(0.07711)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016	\$/kW	(0.355415)
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kW	(0.634536)
Rate Rider for Group 2 Accounts - effective until December 31, 2016	\$/kW	0.5132
Rate Rider for Global Adjustment Account - effective until December 31, 2016 - Applicable only for Non-RPP Customers	\$/kWh	0.00281

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0004

GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4,193.93
Distribution Volumetric Rate	\$/kW	3.6619
Low Voltage Service Rate	\$/kW	0.02700
Retail Transmission Rate - Network Service Rate	\$/kW	2.9704
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9522
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016	\$/kW	(0.07711)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016	\$/kW	(0.395098)
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kW	(0.705383)
Rate Rider for Group 2 Accounts - effective until December 31, 2016	\$/kW	0.56838
Rate Rider for Global Adjustment Account - effective until December 31, 2016 - Applicable only for Non-RPP Customers	\$/kWh	0.00281

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0004

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	3.4814
Low Voltage Service Rate	\$/kW	0.03040
Retail Transmission Rate - Network Service Rate	\$/kW	3.2927
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1984
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016	\$/kW	(0.07711)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016	\$/kW	(0.467580)
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kW	(0.83479)
Rate Rider for Group 2 Accounts - effective until December 31, 2016	\$/kW	0.67249
Rate Rider for Global Adjustment Account - effective until December 31, 2016 - Applicable only for Non-RPP Customers	\$/kWh	0.00281

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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EB-2015-0004

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.43
Distribution Volumetric Rate	\$/kWh	0.0219
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016	\$/kWh	(0.00044)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016	\$/kWh	(0.000845)
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kWh	(0.001509)
Rate Rider for Group 2 Accounts - effective until December 31, 2016	\$/kWh	0.00125

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0004

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	126.54
General Service 50 to 1,4999 kW customer	\$/kW	1.6889
General Service 1,500 to 4,999 kW customer	\$/kW	1.5491
General Service Large User kW customer	\$/kW	1.7191

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0004

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.99
Distribution Volumetric Rate	\$/kW	11.3967
Low Voltage Service Rate	\$/kW	0.01877
Retail Transmission Rate - Network Service Rate	\$/kW	2.1118
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3570
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016	\$/kW	(0.187879)
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kW	(0.335428)
Rate Rider for Group 2 Accounts - effective until December 31, 2016	\$/kW	0.29055

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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

EB-2015-0004

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting controlled by photocells. The consumption for these customers is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	0.76
Distribution Volumetric Rate	\$/kW	5.2778
Low Voltage Service Rate	\$/kW	0.01916
Retail Transmission Rate - Network Service Rate	\$/kW	2.1225
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3853

Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016	\$/kW	(0.24051)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016	\$/kW	(0.299010)
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kW	(0.533834)

Rate Rider for Group 2 Accounts - effective until December 31, 2016	\$/kW	0.43030
Rate Rider for Global Adjustment Account - effective until December 31, 2016 - Applicable only for Non-RPP Customers	\$/kWh	0.00281

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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EB-2015-0004

Micro-FIT and Micro-Net-Metering SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	18.00
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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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EB-2015-0004

FIT SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	119.00
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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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EB-2015-0004

HCI, RESOP, Other Energy Resource SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's or Independent Electricity System Operator's HCI, RESOP and Other Energy Resource programs and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	259.00
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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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EB-2015-0004

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

Arrears certificate	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Special Billing Service Per Hour (Min 1 hour, 15 min incremental billing thereafter)	\$	95.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Unprocessed Payment Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Reconnect at Meter - Regular Hours (Under Account Administration - New Account)	\$	65.00
Reconnect at Meter - After Regular Hours (Under Account Administration - New Account)	\$	185.00
Interval Meter - Field Reading	\$	347.00
High Bill Investigation - If Billing is Correct	\$	213.00

Non-Payment of Account

Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00

Other

Temporary Service – Install & remove – overhead – no transformer	\$	797.00
Temporary Service – Install & remove – underground – no transformer	\$	1,156.00
Temporary Service – Install & remove – overhead – with transformer	\$	2,840.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	57.00
Dry core transformer distribution charge		Per Attached Table
Service Call - Customer Missed Appointment - during regular hours	\$	65.00
Service Call - Customer Missed Appointment - after regular hours	\$	185.00
Energy Resource Facility Administration Charge - Without Account Set Up (One Time)	\$	127.00
Energy Resource Facility Administration Charge - With Account Set Up (One Time)	\$	157.00

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016

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EB-2015-0004

RETAIL SERVICE CHARGES (if applicable)

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	117.00
Monthly Fixed Charge, per retailer	\$	24.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.6000
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.3500
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.3500)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.30
Processing fee, per request, applied to the requesting party	\$	0.60
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0335
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0164
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0232
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0062

DRAFT - TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2016

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

EB-2015-0004

Dry Core Transformer Charges

Transformers	No Load Loss (W)	Load Loss (W)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			\$ 5.0613	\$ 0.1146		\$ 3.7403	
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.81	\$ 10.42	\$ 11.23	\$ 0.60	\$ 11.83
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.08	\$ 13.89	\$ 14.98	\$ 0.80	\$ 15.78
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.38	\$ 17.48	\$ 18.86	\$ 1.02	\$ 19.88
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.84	\$ 24.09	\$ 25.93	\$ 1.36	\$ 27.29
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.22	\$ 28.01	\$ 30.23	\$ 1.64	\$ 31.87
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 2.94	\$ 36.86	\$ 39.80	\$ 2.17	\$ 41.97
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.66	\$ 45.71	\$ 49.37	\$ 2.70	\$ 52.07
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 3.92	\$ 48.93	\$ 52.84	\$ 2.89	\$ 55.74
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.21	\$ 52.58	\$ 56.79	\$ 3.11	\$ 59.90
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.50	\$ 56.24	\$ 60.74	\$ 3.33	\$ 64.06
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.65	\$ 8.57	\$ 9.22	\$ 0.48	\$ 9.70
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.63	\$ 20.84	\$ 22.46	\$ 1.20	\$ 23.67
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.17	\$ 27.78	\$ 29.95	\$ 1.60	\$ 31.55
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.20	\$ 41.45	\$ 44.65	\$ 2.36	\$ 47.01
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 3.88	\$ 48.96	\$ 52.83	\$ 2.86	\$ 55.70
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 4.85	\$ 62.40	\$ 67.25	\$ 3.59	\$ 70.84
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 5.88	\$ 76.07	\$ 81.95	\$ 4.35	\$ 86.30
*500 KVA 3 PH, 95kV BIL	2400	7600	\$ 11.17	\$ 159.11	\$ 170.28	\$ 8.25	\$ 178.54
*750 KVA 3 PH, 95kV BIL	3000	12000	\$ 14.64	\$ 201.68	\$ 216.32	\$ 10.82	\$ 227.14
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 16.43	\$ 227.90	\$ 244.33	\$ 12.14	\$ 256.47
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 21.96	\$ 302.52	\$ 324.48	\$ 16.23	\$ 340.71
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 26.19	\$ 362.36	\$ 388.55	\$ 19.35	\$ 407.90
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 31.45	\$ 435.86	\$ 467.31	\$ 23.24	\$ 490.55
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 37.09	\$ 515.64	\$ 552.73	\$ 27.41	\$ 580.14
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 45.55	\$ 635.31	\$ 680.86	\$ 33.66	\$ 714.52
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 52.33	\$ 733.92	\$ 786.25	\$ 38.67	\$ 824.92

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

Average load factor = 0.46 average loss factor = 0.2489

*For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2015-0004

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triple or quadplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	16.61
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0151
Low Voltage Service Rate	\$/kWh	0.00007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2015-0004

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.89
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0228
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2015-0004

GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.3250
Low Voltage Service Rate	\$/kW	0.02526
Retail Transmission Rate - Network Service Rate	\$/kW	2.8608
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8267

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2015-0004

GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4,193.93
Distribution Volumetric Rate	\$/kW	3.9186
Low Voltage Service Rate	\$/kW	0.02700
Retail Transmission Rate - Network Service Rate	\$/kW	2.9704
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9522

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2015-0004

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	3.7204
Low Voltage Service Rate	\$/kW	0.03040
Retail Transmission Rate - Network Service Rate	\$/kW	3.2927
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1984

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2015-0004

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.61
Distribution Volumetric Rate	\$/kWh	0.0226
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2015-0004

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	132.39
General Service 50 to 1,4999 kW customer	\$/kW	1.7671
General Service 1,500 to 4,999 kW customer	\$/kW	1.6208
General Service Large User kW customer	\$/kW	1.7987

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2015-0004

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.04
Distribution Volumetric Rate	\$/kW	12.2749
Low Voltage Service Rate	\$/kW	0.01877
Retail Transmission Rate - Network Service Rate	\$/kW	2.1118
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3570

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2015-0004

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting controlled by photocells. The consumption for these customers is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	0.81
Distribution Volumetric Rate	\$/kW	5.5982
Low Voltage Service Rate	\$/kW	0.01916
Retail Transmission Rate - Network Service Rate	\$/kW	2.1225
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3853

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2015-0004

Micro-FIT and Micro-Net-Metering SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	18.00
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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2015-0004

FIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	121.00
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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2015-0004

HCI, RESOP, Other Energy Resource SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's or Independent Electricity System Operator's HCI, RESOP and Other Energy Resource programs and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	264.00
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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2015-0004

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

Arrears certificate	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Special Billing Service Per Hour (Min 1 hour, 15 min incremental billing thereafter)	\$	97.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Unprocessed Payment Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Reconnect at Meter - Regular Hours (Under Account Administration - New Account)	\$	65.00
Reconnect at Meter - After Regular Hours (Under Account Administration - New Account)	\$	185.00
Interval Meter - Field Reading	\$	355.00
High Bill Investigation - If Billing is Correct	\$	218.00

Non-Payment of Account

Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00

Other

Temporary Service – Install & remove – overhead – no transformer	\$	813.00
Temporary Service – Install & remove – underground – no transformer	\$	1,180.00
Temporary Service – Install & remove – overhead – with transformer	\$	2,900.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	57.00
Dry core transformer distribution charge		Per Attached Table
Service Call - Customer Missed Appointment - during regular hours	\$	65.00
Service Call - Customer Missed Appointment - after regular hours	\$	185.00
Energy Resource Facility Administration Charge - Without Account Set Up (One Time)	\$	130.00
Energy Resource Facility Administration Charge - With Account Set Up (One Time)	\$	160.00

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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EB-2015-0004

RETAIL SERVICE CHARGES (if applicable)

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	122.00
Monthly Fixed Charge, per retailer	\$	25.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.6000
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.3500
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.3500)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.30
Processing fee, per request, applied to the requesting party	\$	0.60
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0335
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0164
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0232
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0062

DRAFT - TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2017

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EB-2015-0004

Dry Core Transformer Charges

Transformers	No Load Loss (W)	Load Loss (W)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			\$ 5.0613	\$ 0.1146		\$ 3.9880	
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.81	\$ 10.42	\$ 11.23	\$ 0.64	\$ 11.87
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.08	\$ 13.89	\$ 14.98	\$ 0.85	\$ 15.83
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.38	\$ 17.48	\$ 18.86	\$ 1.09	\$ 19.95
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.84	\$ 24.09	\$ 25.93	\$ 1.45	\$ 27.38
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.22	\$ 28.01	\$ 30.23	\$ 1.75	\$ 31.98
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 2.94	\$ 36.86	\$ 39.80	\$ 2.32	\$ 42.12
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.66	\$ 45.71	\$ 49.37	\$ 2.88	\$ 52.25
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 3.92	\$ 48.93	\$ 52.84	\$ 3.09	\$ 55.93
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.21	\$ 52.58	\$ 56.79	\$ 3.32	\$ 60.11
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.50	\$ 56.24	\$ 60.74	\$ 3.55	\$ 64.28
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.65	\$ 8.57	\$ 9.22	\$ 0.51	\$ 9.73
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.63	\$ 20.84	\$ 22.46	\$ 1.28	\$ 23.75
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.17	\$ 27.78	\$ 29.95	\$ 1.71	\$ 31.66
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.20	\$ 41.45	\$ 44.65	\$ 2.52	\$ 47.17
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 3.88	\$ 48.96	\$ 52.83	\$ 3.05	\$ 55.89
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 4.85	\$ 62.40	\$ 67.25	\$ 3.82	\$ 71.08
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 5.88	\$ 76.07	\$ 81.95	\$ 4.64	\$ 86.59
*500 KVA 3 PH, 95kV BIL	2400	7600	\$ 11.17	\$ 159.11	\$ 170.28	\$ 8.80	\$ 179.09
*750 KVA 3 PH, 95kV BIL	3000	12000	\$ 14.64	\$ 201.68	\$ 216.32	\$ 11.54	\$ 227.86
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 16.43	\$ 227.90	\$ 244.33	\$ 12.95	\$ 257.28
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 21.96	\$ 302.52	\$ 324.48	\$ 17.30	\$ 341.79
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 26.19	\$ 362.36	\$ 388.55	\$ 20.64	\$ 409.18
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 31.45	\$ 435.86	\$ 467.31	\$ 24.78	\$ 492.09
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 37.09	\$ 515.64	\$ 552.73	\$ 29.22	\$ 581.95
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 45.55	\$ 635.31	\$ 680.86	\$ 35.89	\$ 716.75
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 52.33	\$ 733.92	\$ 786.25	\$ 41.23	\$ 827.48

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

Average load factor = 0.46 average loss factor = 0.2489

*For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2015-0004

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triple or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	20.50
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0105
Low Voltage Service Rate	\$/kWh	0.00007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2015-0004

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	18.59
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0238
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2015-0004

GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.5836
Low Voltage Service Rate	\$/kW	0.02526
Retail Transmission Rate - Network Service Rate	\$/kW	2.8608
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8267

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2015-0004

GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4,193.93
Distribution Volumetric Rate	\$/kW	4.1818
Low Voltage Service Rate	\$/kW	0.02700
Retail Transmission Rate - Network Service Rate	\$/kW	2.9704
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9522

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2015-0004

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	3.9695
Low Voltage Service Rate	\$/kW	0.03040
Retail Transmission Rate - Network Service Rate	\$/kW	3.2927
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1984

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2015-0004

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.84
Distribution Volumetric Rate	\$/kWh	0.0235
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2015-0004

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	138.49
General Service 50 to 1,4999 kW customer	\$/kW	1.8484
General Service 1,500 to 4,999 kW customer	\$/kW	1.6954
General Service Large User kW customer	\$/kW	1.8815

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2015-0004

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.24
Distribution Volumetric Rate	\$/kW	13.8156
Low Voltage Service Rate	\$/kW	0.01877
Retail Transmission Rate - Network Service Rate	\$/kW	2.1118
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3570

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2015-0004

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting controlled by photocells. The consumption for these customers is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	0.86
Distribution Volumetric Rate	\$/kW	5.9200
Low Voltage Service Rate	\$/kW	0.01916
Retail Transmission Rate - Network Service Rate	\$/kW	2.1225
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3853

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2015-0004

Micro-FIT and Micro-Net-Metering SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	19.00
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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2015-0004

FIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	124.00
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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2015-0004

HCI, RESOP, Other Energy Resource SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's or Independent Electricity System Operator's HCI, RESOP and Other Energy Resource programs and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	270.00
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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2015-0004

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

Arrears certificate	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Special Billing Service Per Hour (Min 1 hour, 15 min incremental billing thereafter)	\$	100.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Unprocessed Payment Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Reconnect at Meter - Regular Hours (Under Account Administration - New Account)	\$	65.00
Reconnect at Meter - After Regular Hours (Under Account Administration - New Account)	\$	185.00
Interval Meter - Field Reading	\$	362.00
High Bill Investigation - If Billing is Correct	\$	222.00

Non-Payment of Account

Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00

Other

Temporary Service – Install & remove – overhead – no transformer	\$	830.00
Temporary Service – Install & remove – underground – no transformer	\$	1,205.00
Temporary Service – Install & remove – overhead – with transformer	\$	2,961.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	58.00
Dry core transformer distribution charge		Per Attached Table
Service Call - Customer Missed Appointment - during regular hours	\$	65.00
Service Call - Customer Missed Appointment - after regular hours	\$	185.00
Energy Resource Facility Administration Charge - Without Account Set Up (One Time)	\$	133.00
Energy Resource Facility Administration Charge - With Account Set Up (One Time)	\$	163.00

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2015-0004

RETAIL SERVICE CHARGES (if applicable)

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	129.00
Monthly Fixed Charge, per retailer	\$	26.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.6500
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.4000
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.4000)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.30
Processing fee, per request, applied to the requesting party	\$	0.65
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0335
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0164
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0232
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0062

DRAFT - TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018

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EB-2015-0004

Dry Core Transformer Charges

Transformers	No Load Loss (W)	Load Loss (W)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			\$ 5.0613	\$ 0.1146		\$ 4.2450	
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.81	\$ 10.42	\$ 11.23	\$ 0.68	\$ 11.91
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.08	\$ 13.89	\$ 14.98	\$ 0.91	\$ 15.89
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.38	\$ 17.48	\$ 18.86	\$ 1.16	\$ 20.02
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.84	\$ 24.09	\$ 25.93	\$ 1.55	\$ 27.48
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.22	\$ 28.01	\$ 30.23	\$ 1.86	\$ 32.09
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 2.94	\$ 36.86	\$ 39.80	\$ 2.47	\$ 42.26
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.66	\$ 45.71	\$ 49.37	\$ 3.07	\$ 52.43
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 3.92	\$ 48.93	\$ 52.84	\$ 3.28	\$ 56.13
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.21	\$ 52.58	\$ 56.79	\$ 3.53	\$ 60.32
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.50	\$ 56.24	\$ 60.74	\$ 3.77	\$ 64.51
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.65	\$ 8.57	\$ 9.22	\$ 0.55	\$ 9.77
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.63	\$ 20.84	\$ 22.46	\$ 1.36	\$ 23.83
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.17	\$ 27.78	\$ 29.95	\$ 1.82	\$ 31.77
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.20	\$ 41.45	\$ 44.65	\$ 2.68	\$ 47.33
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 3.88	\$ 48.96	\$ 52.83	\$ 3.25	\$ 56.08
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 4.85	\$ 62.40	\$ 67.25	\$ 4.07	\$ 71.32
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 5.88	\$ 76.07	\$ 81.95	\$ 4.93	\$ 86.89
*500 KVA 3 PH, 95kV BIL	2400	7600	\$ 11.17	\$ 159.11	\$ 170.28	\$ 9.37	\$ 179.65
*750 KVA 3 PH, 95kV BIL	3000	12000	\$ 14.64	\$ 201.68	\$ 216.32	\$ 12.28	\$ 228.60
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 16.43	\$ 227.90	\$ 244.33	\$ 13.78	\$ 258.11
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 21.96	\$ 302.52	\$ 324.48	\$ 18.42	\$ 342.90
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 26.19	\$ 362.36	\$ 388.55	\$ 21.97	\$ 410.51
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 31.45	\$ 435.86	\$ 467.31	\$ 26.38	\$ 493.69
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 37.09	\$ 515.64	\$ 552.73	\$ 31.11	\$ 583.84
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 45.55	\$ 635.31	\$ 680.86	\$ 38.20	\$ 719.06
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 52.33	\$ 733.92	\$ 786.25	\$ 43.89	\$ 830.13

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

Average load factor = 0.46 average loss factor = 0.2489

*For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2015-0004

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triple or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.49
Distribution Volumetric Rate	\$/kWh	0.0054
Low Voltage Service Rate	\$/kWh	0.00007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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 approved schedules of Rates, Charges and Loss Factors**

EB-2015-0004

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	19.22
Distribution Volumetric Rate	\$/kWh	0.0248
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2015-0004

GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.8148
Low Voltage Service Rate	\$/kW	0.02526
Retail Transmission Rate - Network Service Rate	\$/kW	2.8608
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8267

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2015-0004

GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4,193.93
Distribution Volumetric Rate	\$/kW	4.4103
Low Voltage Service Rate	\$/kW	0.02700
Retail Transmission Rate - Network Service Rate	\$/kW	2.9704
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9522

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2015-0004

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	4.1906
Low Voltage Service Rate	\$/kW	0.03040
Retail Transmission Rate - Network Service Rate	\$/kW	3.2927
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1984

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2015-0004

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.05
Distribution Volumetric Rate	\$/kWh	0.0242
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2015-0004

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	143.89
General Service 50 to 1,4999 kW customer	\$/kW	1.9204
General Service 1,500 to 4,999 kW customer	\$/kW	1.7614
General Service Large User kW customer	\$/kW	1.9547

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2015-0004

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.29
Distribution Volumetric Rate	\$/kW	14.7782
Low Voltage Service Rate	\$/kW	0.01877
Retail Transmission Rate - Network Service Rate	\$/kW	2.1118
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3570

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2015-0004

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting controlled by photocells. The consumption for these customers is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	0.90
Distribution Volumetric Rate	\$/kW	6.2469
Low Voltage Service Rate	\$/kW	0.01916
Retail Transmission Rate - Network Service Rate	\$/kW	2.1225
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3853

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2015-0004

Micro-FIT and Micro-Net-Metering SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	19.00
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Hydro Ottawa Limited

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EB-2015-0004

FIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	126.00
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Hydro Ottawa Limited

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EB-2015-0004

HCI, RESOP, Other Energy Resource SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's or Independent Electricity System Operator's HCI, RESOP and Other Energy Resource programs and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	276.00
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Hydro Ottawa Limited

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EB-2015-0004

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Special Billing Service Per Hour (Min 1 hour, 15 min incremental billing thereafter)	\$	102.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Unprocessed Payment Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Reconnect at Meter - Regular Hours (Under Account Administration - New Account)	\$	65.00
Reconnect at Meter - After Regular Hours (Under Account Administration - New Account)	\$	185.00
Interval Meter - Field Reading	\$	370.00
High Bill Investigation - If Billing is Correct	\$	227.00

Non-Payment of Account

Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00

Other

Temporary Service – Install & remove – overhead – no transformer	\$	848.00
Temporary Service – Install & remove – underground – no transformer	\$	1,230.00
Temporary Service – Install & remove – overhead – with transformer	\$	3,023.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	58.00
Dry core transformer distribution charge		Per Attached Table
Service Call - Customer Missed Appointment - during regular hours	\$	65.00
Service Call - Customer Missed Appointment - after regular hours	\$	185.00
Energy Resource Facility Administration Charge - Without Account Set Up (One Time)	\$	135.00
Energy Resource Facility Administration Charge - With Account Set Up (One Time)	\$	165.00

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2015-0004

RETAIL SERVICE CHARGES (if applicable)

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	135.00
Monthly Fixed Charge, per retailer	\$	27.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.6500
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.4000
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.4000)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.35
Processing fee, per request, applied to the requesting party	\$	0.65
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0335
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0164
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0232
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0062

DRAFT - TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019

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

EB-2015-0004

Dry Core Transformer Charges

Transformers	No Load Loss (W)	Load Loss (W)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			\$ 5.0613	\$ 0.1146		\$ 4.4719	
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.81	\$ 10.42	\$ 11.23	\$ 0.72	\$ 11.95
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.08	\$ 13.89	\$ 14.98	\$ 0.96	\$ 15.93
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.38	\$ 17.48	\$ 18.86	\$ 1.22	\$ 20.08
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.84	\$ 24.09	\$ 25.93	\$ 1.63	\$ 27.56
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.22	\$ 28.01	\$ 30.23	\$ 1.96	\$ 32.19
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 2.94	\$ 36.86	\$ 39.80	\$ 2.60	\$ 42.40
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.66	\$ 45.71	\$ 49.37	\$ 3.23	\$ 52.60
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 3.92	\$ 48.93	\$ 52.84	\$ 3.46	\$ 56.30
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.21	\$ 52.58	\$ 56.79	\$ 3.72	\$ 60.51
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.50	\$ 56.24	\$ 60.74	\$ 3.98	\$ 64.71
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.65	\$ 8.57	\$ 9.22	\$ 0.57	\$ 9.80
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.63	\$ 20.84	\$ 22.46	\$ 1.44	\$ 23.90
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.17	\$ 27.78	\$ 29.95	\$ 1.92	\$ 31.87
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.20	\$ 41.45	\$ 44.65	\$ 2.83	\$ 47.48
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 3.88	\$ 48.96	\$ 52.83	\$ 3.43	\$ 56.26
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 4.85	\$ 62.40	\$ 67.25	\$ 4.29	\$ 71.54
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 5.88	\$ 76.07	\$ 81.95	\$ 5.20	\$ 87.15
*500 KVA 3 PH, 95kV BIL	2400	7600	\$ 11.17	\$ 159.11	\$ 170.28	\$ 9.87	\$ 180.15
*750 KVA 3 PH, 95kV BIL	3000	12000	\$ 14.64	\$ 201.68	\$ 216.32	\$ 12.94	\$ 229.26
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 16.43	\$ 227.90	\$ 244.33	\$ 14.52	\$ 258.85
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 21.96	\$ 302.52	\$ 324.48	\$ 19.40	\$ 343.89
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 26.19	\$ 362.36	\$ 388.55	\$ 23.14	\$ 411.69
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 31.45	\$ 435.86	\$ 467.31	\$ 27.79	\$ 495.10
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 37.09	\$ 515.64	\$ 552.73	\$ 32.77	\$ 585.50
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 45.55	\$ 635.31	\$ 680.86	\$ 40.24	\$ 721.10
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 52.33	\$ 733.92	\$ 786.25	\$ 46.23	\$ 832.48

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

Average load factor = 0.46 average loss factor = 0.2489

*For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2015-0004

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triple or quadplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	28.10
Distribution Volumetric Rate	\$/kWh	0.0000
Low Voltage Service Rate	\$/kWh	0.00007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2015-0004

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	19.53
Distribution Volumetric Rate	\$/kWh	0.0253
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2015-0004

GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.9416
Low Voltage Service Rate	\$/kW	0.02526
Retail Transmission Rate - Network Service Rate	\$/kW	2.8608
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8267

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2015-0004

GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4,193.93
Distribution Volumetric Rate	\$/kW	4.5248
Low Voltage Service Rate	\$/kW	0.02700
Retail Transmission Rate - Network Service Rate	\$/kW	2.9704
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9522

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2015-0004

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	4.3074
Low Voltage Service Rate	\$/kW	0.03040
Retail Transmission Rate - Network Service Rate	\$/kW	3.2927
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1984

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2015-0004

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

APPLICATION

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.15
Distribution Volumetric Rate	\$/kWh	0.0245
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2015-0004

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	146.72
General Service 50 to 1,4999 kW customer	\$/kW	1.9582
General Service 1,500 to 4,999 kW customer	\$/kW	1.7961
General Service Large User kW customer	\$/kW	1.9932

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2015-0004

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.19
Distribution Volumetric Rate	\$/kW	15.0210
Low Voltage Service Rate	\$/kW	0.01877
Retail Transmission Rate - Network Service Rate	\$/kW	2.1118
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3570

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2015-0004

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting controlled by photocells. The consumption for these customers is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	0.92
Distribution Volumetric Rate	\$/kW	6.4174
Low Voltage Service Rate	\$/kW	0.01916
Retail Transmission Rate - Network Service Rate	\$/kW	2.1225
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3853

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2015-0004

Micro-FIT and Micro-Net-Metering SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	19.00
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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2015-0004

FIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	129.00
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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2015-0004

HCI, RESOP, Other Energy Resource SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's or Independent Electricity System Operator's HCI, RESOP and Other Energy Resource programs and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	281.00
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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2015-0004

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

Arrears certificate	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Special Billing Service Per Hour (Min 1 hour, 15 min incremental billing thereafter)	\$	104.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Unprocessed Payment Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Reconnect at Meter - Regular Hours (Under Account Administration - New Account)	\$	65.00
Reconnect at Meter - After Regular Hours (Under Account Administration - New Account)	\$	185.00
Interval Meter - Field Reading	\$	378.00
High Bill Investigation - If Billing is Correct	\$	232.00

Non-Payment of Account

Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00

Other

Temporary Service – Install & remove – overhead – no transformer	\$	866.00
Temporary Service – Install & remove – underground – no transformer	\$	1,256.00
Temporary Service – Install & remove – overhead – with transformer	\$	3,087.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	58.00
Dry core transformer distribution charge		Per Attached Table
Service Call - Customer Missed Appointment - during regular hours	\$	65.00
Service Call - Customer Missed Appointment - after regular hours	\$	185.00
Energy Resource Facility Administration Charge - Without Account Set Up (One Time)	\$	138.00
Energy Resource Facility Administration Charge - With Account Set Up (One Time)	\$	168.00

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2015-0004

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	140.00
Monthly Fixed Charge, per retailer	\$	28.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.7000
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.4000
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.4000)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.35
Processing fee, per request, applied to the requesting party	\$	0.70
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0335
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0164
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0232
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0062

DRAFT - TARIFF OF RATES AND CHARGES
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EB-2015-0004

Dry Core Transformer Charges

Transformers	No Load Loss (W)	Load Loss (W)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			\$ 5.0613	\$ 0.1146		\$ 4.5913	
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.81	\$ 10.42	\$ 11.23	\$ 0.74	\$ 11.97
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.08	\$ 13.89	\$ 14.98	\$ 0.98	\$ 15.96
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.38	\$ 17.48	\$ 18.86	\$ 1.25	\$ 20.11
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.84	\$ 24.09	\$ 25.93	\$ 1.67	\$ 27.60
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.22	\$ 28.01	\$ 30.23	\$ 2.02	\$ 32.25
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 2.94	\$ 36.86	\$ 39.80	\$ 2.67	\$ 42.47
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.66	\$ 45.71	\$ 49.37	\$ 3.32	\$ 52.69
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 3.92	\$ 48.93	\$ 52.84	\$ 3.55	\$ 56.40
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.21	\$ 52.58	\$ 56.79	\$ 3.82	\$ 60.61
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.50	\$ 56.24	\$ 60.74	\$ 4.08	\$ 64.82
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.65	\$ 8.57	\$ 9.22	\$ 0.59	\$ 9.81
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.63	\$ 20.84	\$ 22.46	\$ 1.48	\$ 23.94
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.17	\$ 27.78	\$ 29.95	\$ 1.97	\$ 31.92
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.20	\$ 41.45	\$ 44.65	\$ 2.90	\$ 47.55
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 3.88	\$ 48.96	\$ 52.83	\$ 3.52	\$ 56.35
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 4.85	\$ 62.40	\$ 67.25	\$ 4.40	\$ 71.66
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 5.88	\$ 76.07	\$ 81.95	\$ 5.34	\$ 87.29
*500 KVA 3 PH, 95kV BIL	2400	7600	\$ 11.17	\$ 159.11	\$ 170.28	\$ 10.13	\$ 180.42
*750 KVA 3 PH, 95kV BIL	3000	12000	\$ 14.64	\$ 201.68	\$ 216.32	\$ 13.28	\$ 229.60
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 16.43	\$ 227.90	\$ 244.33	\$ 14.90	\$ 259.24
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 21.96	\$ 302.52	\$ 324.48	\$ 19.92	\$ 344.40
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 26.19	\$ 362.36	\$ 388.55	\$ 23.76	\$ 412.30
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 31.45	\$ 435.86	\$ 467.31	\$ 28.53	\$ 495.84
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 37.09	\$ 515.64	\$ 552.73	\$ 33.64	\$ 586.37
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 45.55	\$ 635.31	\$ 680.86	\$ 41.32	\$ 722.18
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 52.33	\$ 733.92	\$ 786.25	\$ 47.47	\$ 833.71

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

Average load factor = 0.46 average loss factor = 0.2489

*For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard