



November 5, 2015

Ms. Kirstin Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: **Hydro Ottawa Limited Custom Incentive Regulation (“Custom IR”)
Application for 2016-2020 Electricity Distribution Rates and Charges –
Amendment to September 18, 2015 Settlement Proposal
Board File Number EB-2015-0004**

Pursuant to the Ontario Energy Board’s (OEB) set out in paragraph 4 of Procedural Order No. 10, Hydro Ottawa is pleased to submit an amendment to its September 18, 2015 Settlement Proposal containing an agreement reached with the interveners on October 30, 2015 regarding the appropriate working capital allowance to be incorporated into Hydro Ottawa’s 2016-2020 rates.

In addition, and further to the settlement reached with interveners, Hydro Ottawa herein provides revised workforms, schedules and rate orders with the updated rate base information that reflects the updated Working Capital Allowance calculated using the agreed-upon WCF for the years 2016 to 2020 as well as the revised Return on Equity using the OEB’ deemed rates for. For ease of reference Hydro Ottawa also provides in the amendment to the September 18, 2015 Settlement Proposal updates to Tables 1 and 2 as originally provided on pages 10 and 11 respectively in the September 18, 2015 Settlement Proposal that set out the revised revenue requirement and bill impacts, respectively.

Thank you,

A handwritten signature in black ink, appearing to read "Geoff Simpson", with a long horizontal line extending to the right.

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cc: Violet Binette, OEB
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EB-2015-0004 Intervenors

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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.

**AMENDMENT TO THE SEPTEMBER 18, 2015
SETTLEMENT PROPOSAL**

FILED NOVEMBER 5, 2015

INTRODUCTION

On September 18, 2015, Hydro Ottawa Limited (“Hydro Ottawa”) filed with the Ontario Energy Board (“OEB”) a Settlement Proposal (“the September 18, 2015 Settlement Proposal”) reached with interveners following settlement negotiations arising from Hydro Ottawa’s Custom Incentive Rate-setting Application (“Custom IR” or the “Application”) as filed under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B) for approval for changes to the rates charged 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.

The interveners who were parties to the September 18, 2015 Settlement Proposal (the “Intervenors”) are:

- Consumers Council of Canada (“CCC”);
- Energy Probe Research Foundation (“Energy Probe”);
- School Energy Coalition (“SEC”);
- Vulnerable Energy Consumers Coalition (“VECC”)

On page 13 of the September 18, 2015 Settlement Proposal, Hydro Ottawa and the Intervenors (collectively, “the Parties”) agreed that the Working Capital Allowance to be included in rate base for the 2016 to 2020 period would be determined after the Parties and the OEB review the results of a Lead/Lag study being conducted by Navigant Consulting. The Parties further agreed that:

“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.”

As a consequence of the outstanding Lead/Lag study, the Parties agreed to a partial settlement of Issue 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?”).

Specifically, on page 31 of the September 18, 2015 Settlement Proposal, the Parties agreed that:

“[t]he 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.”

In the result, certain aspects of Hydro Ottawa’s rate base component of its 2016-2020 revenue requirement were not finally settled within the September 18, 2015 Settlement Proposal. However, it was anticipated that these items would be finalized after the presentation and review of the pending Lead/Lag study.

The September 18, 2015 Settlement Proposal was presented to the OEB at the first day of the oral hearing in this proceeding, on September 30, 2015.

On October 29, 2015 the OEB released Procedural Order No. 10 wherein it directed Parties to provide a joint proposal on the appropriate Working Capital Allowance and all necessary documentation or to notify the OEB that no proposal had been reached, by November 5, 2015.

This Amendment to the September 18, 2015 Settlement Proposal, and the associated attachments, represents the joint agreement of the Parties on the outstanding Working Capital Allowance aspect of Issue 3.1 in this proceeding.

LEAD/LAG STUDY REVIEW

On October 20, 2015, Hydro Ottawa served via email a copy of its Lead/Lag study authored by Navigant Consulting on the Interveners and OEB staff. Interveners were provided the opportunity to ask interrogatories. On October 30, 2015 an agreement was reached. A copy of the Lead/Lag study is attached in Attachment 2 to this amendment to the September 18, 2015 Settlement Proposal for the OEB’s information and reference.

AGREEMENT

Having reviewed the Lead/Lag study, and having considered the comments of the OEB in its June 3, 2015 letter titled “Allowance for Working Capital for Electricity Distribution Rate Applications”, the Parties have agreed that Hydro Ottawa will use the following Working Capital Factors (“WCF”) for the years 2016 to 2020.

Table 1 – 2016-2020 Working Capital Factors

	2016	2017	2018	2019	2020
Navigant WCF (%)	8.04	8.04	8.08	8.13	8.09
Settled WCF (%)	7.89	7.89	7.92	7.55	7.52
Difference (%)	(0.15)	(0.15)	(0.16)	(0.58)	(0.57)

Hydro Ottawa arrived at these levels by using the following Collection Lag.

Table 2 – 2016-2020 Collection Lag (days)

	2016	2017	2018	2019	2020
Collection Lag (days)	25.45	25.45	25.45	24.00	24.00

Hydro Ottawa is not committing to achieving these specific collection lags but will commit to the use of the WCF outlined above for the purposes of its 2016-2020 CIR. Hydro Ottawa will make efforts across the spectrum of working capital factors to make the improvements to achieve the specific WCF values.

The Collection Lag as calculated by Navigant was 25.98 days (to be used in all years 2016-2020).

Hydro Ottawa has provided Intervenors with revised workforms and schedules with the updated rate base information that reflects the updated Working Capital Allowance calculated using the agreed-upon WCF for the years 2016 to 2020. These documents are provided in Attachment 1 to this Amendment to the September 18, 2015 Settlement Proposal. For ease of reference Hydro Ottawa is also providing an update to Tables 1 and 2 as originally provided on pages 10 and 11 respectively in the September 18, 2015 Settlement Proposal.

Table 3 – UPDATED Summary of 2016-2020 Revenue Requirement

Item (\$millions)	2016	2017	2018	2019	2020	Totals (16-20)
Original Settlement Revenue Requirement	\$175.3	\$182.3	\$190.8	\$198.5	\$202.9	\$949.9
Change	(\$0.2)	(\$0.2)	(\$0.2)	(\$0.5)	(\$0.6)	(\$1.8)
Amended Settlement Revenue Requirement	\$175.0	\$182.1	\$190.6	\$198.0	\$202.3	\$948.1
Deficiency over 2015 Rates	(\$5.1)	(\$12.6)	(\$20.6)	(\$27.4)	(\$31.1)	(\$96.7)
Yearly Change in Deficiency	(\$5.1)	(\$7.5)	(\$7.9)	(\$6.8)	(\$3.7)	(\$31.1)
Weighted Average Increase over 2015 rates	3.2%	7.9%	12.9%	17.1%	19.4%	12.1%
Weighted Average Change in Revenue Deficiency	3.2%	4.6%	4.6%	3.8%	2.0%	3.6%
New Regulator Assets for Items Taken out of Base Rates						
CCRA Payments ¹	\$0.2	\$0.6	\$0.9	\$1.3	\$1.7	\$4.7
Land for New Facilities ¹	\$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

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

Revenue Requirement Including New Regulatory Assets						
Final Revenue Requirement	\$175.3	\$183.1	\$192.6	\$200.5	\$205.2	\$956.7

Table 4 – UPDATED Summary of 2016-2020 Bill Impacts¹

Rates Summary Amended Settlement - November 5, 2015							
Rate Class		2015 Approved	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
Residential (800 kWh)	Distribution Charge	\$ 28.39	\$ 28.40	\$ 28.66	\$ 28.87	\$ 28.73	\$ 28.01
	Change in Distribution Charge		\$ 0.01	\$ 0.26	\$ 0.21	-\$ 0.14	-\$ 0.72
	% Distribution Increase		0.04%	0.92%	0.73%	-0.48%	-2.51%
	% Increase of Total Bill - No VA		-0.15%	0.19%	0.16%	-0.11%	-0.53%
	% Increase of Total Bill		-1.32%	1.37%	0.16%	-0.11%	-0.53%
Residential (232 kWh)	Distribution Charge	\$ 15.10	\$ 17.44	\$ 20.08	\$ 22.91	\$ 25.66	\$ 28.01
	Change in Distribution Charge		\$ 2.34	\$ 2.65	\$ 2.82	\$ 2.76	\$ 2.35
	% Distribution Increase		15.49%	15.17%	14.06%	12.04%	9.15%
	% Increase of Total Bill - No VA		4.89%	5.42%	5.50%	5.06%	4.12%
	% Increase of Total Bill		4.41%	5.90%	5.50%	5.06%	4.12%
General Service <50kW (2000 kWh)	Distribution Charge	\$ 58.72	\$ 60.43	\$ 63.27	\$ 66.17	\$ 68.57	\$ 69.87
	Change in Distribution Charge		\$ 1.71	\$ 2.84	\$ 2.90	\$ 2.40	\$ 1.30
	% Distribution Increase		2.91%	4.70%	4.58%	3.63%	1.90%
	% Increase of Total Bill - No VA		0.36%	0.88%	0.90%	0.73%	0.40%
	% Increase of Total Bill		-0.92%	2.19%	0.90%	0.73%	0.40%
General Service 50- 1,499 kWh (250 KW)	Distribution Charge	\$ 1,153.10	\$ 1,217.65	\$ 1,279.35	\$ 1,344.05	\$ 1,399.55	\$ 1,430.93
	Change in Distribution Charge		\$ 64.55	\$ 61.70	\$ 64.70	\$ 55.50	\$ 31.38
	% Distribution Increase		5.60%	5.07%	5.06%	4.13%	2.24%
	% Increase of Total Bill - No VA		0.19%	0.35%	0.37%	0.32%	0.18%
	% Increase of Total Bill		0.68%	-0.13%	0.37%	0.32%	0.18%
General Service 1,500- 4,999 kWh (2500 KW)	Distribution Charge	\$ 12,915.68	\$ 13,329.18	\$ 13,969.68	\$ 14,628.68	\$ 15,175.93	\$ 15,458.93
	Change in Distribution Charge		\$ 413.50	\$ 640.50	\$ 659.00	\$ 547.25	\$ 283.00
	% Distribution Increase		3.20%	4.81%	4.72%	3.74%	1.86%
	% Increase of Total Bill - No VA		-0.08%	0.36%	0.37%	0.31%	0.16%
	% Increase of Total Bill		0.24%	0.05%	0.37%	0.31%	0.16%
Large Use (7500KW)	Distribution Charge	\$ 40,078.07	\$ 41,287.82	\$ 43,077.32	\$ 44,947.07	\$ 46,537.07	\$ 47,403.32
	Change in Distribution Charge		\$ 1,209.75	\$ 1,789.50	\$ 1,869.75	\$ 1,590.00	\$ 866.25
	% Distribution Increase		3.02%	4.33%	4.34%	3.54%	1.86%
	% Increase of Total Bill - No VA		0.17%	0.33%	0.34%	0.29%	0.16%
	% Increase of Total Bill		0.28%	0.22%	0.34%	0.29%	0.16%
Sentinel Lighting (0.4 KW)	Distribution Charge	\$ 6.63	\$ 7.54	\$ 7.94	\$ 8.76	\$ 9.18	\$ 9.17
	Change in Distribution Charge		\$ 0.91	\$ 0.40	\$ 0.82	\$ 0.42	-\$ 0.00
	% Distribution Increase		13.65%	5.31%	10.28%	4.82%	-0.04%
	% Increase of Total Bill - No VA		4.55%	1.95%	3.96%	1.95%	0.02%
	% Increase of Total Bill		3.48%	3.03%	3.95%	1.96%	-0.02%
Street Lighting (1 KW)	Distribution Charge	\$ 4.57	\$ 6.07	\$ 6.44	\$ 6.81	\$ 7.16	\$ 7.34
	Change in Distribution Charge		\$ 1.50	\$ 0.37	\$ 0.37	\$ 0.35	\$ 0.19
	% Distribution Increase		32.77%	6.08%	5.78%	5.10%	2.62%
	% Increase of Total Bill - No VA		5.60%	1.35%	1.34%	1.23%	0.66%
	% Increase of Total Bill		3.01%	3.91%	1.34%	1.23%	0.66%
Unmetered Scattered Load (470 kWh)	Distribution Charge	\$ 14.72	\$ 14.71	\$ 15.18	\$ 15.83	\$ 16.40	\$ 16.60
	Change in Distribution Charge		-\$ 0.01	\$ 0.46	\$ 0.65	\$ 0.58	\$ 0.19
	% Distribution Increase		-0.07%	3.14%	4.30%	3.64%	1.18%
	% Increase of Total Bill - No VA		-0.19%	0.61%	0.86%	0.74%	0.25%
	% Increase of Total Bill		-1.93%	2.40%	0.85%	0.75%	0.25%

¹ During the review of Hydro Ottawa's EDDVAR Continuity Schedule a data entry error was found related to the over collection of Stranded Meters. The Stranded Meter over collection is recorded in Account 1555; this account is not included in the calculation of rate riders in the EDDVAR Continuity Schedule model. As part of Hydro Ottawa Original Evidence the regulatory liability in Account 1555 for 2014 and 2015 was included in the projected interest column of Account 1508, Sub Account Incremental Capital Charges. When updating the EDDVAR Continuity Schedule for the 2016 model, only the 2014 balance was included in the projected interest column of Account 1508 and it was shown as an asset. Hydro Ottawa has corrected the balance to be a regulatory liability including the over collection related to 2014 and 2015 (refund to customers). This correction impacts the Group 2 rate rider.

In addition, Hydro Ottawa has noted that the balance for Account 1592 is not included in the calculation of the rate riders as part of the EDDVAR Continuity Schedule. Hydro Ottawa has added the balance to the projected interest column of Account 1508, Sub Account Financial Assistance Payment, in order to clear the liability to rate payers. This correction impacts the Group 2 rate rider. A minor adjustment was also made to Account 1508, Sub Account Other, as projected interest was calculated on this account in error. This correction impacts the Group 2 rate rider and reduces the regulatory asset.

All of the above adjustments will result in funds being returned or less being collected from rate payers in 2016.

Please note in the rate summary provided as part of the Settlement Agreement the Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP rate rider was included in the line "% Increase of Total Bill - No VA". This has been corrected in the summary tables provided.

Attachment 1

The Schedules below incorporate the change in the Working Capital allowance as agreed to in this Amendment to the September 18, 2015 Settlement Proposal, as well as the revised ROE as directed by the Board in its October 15, 2015 Letter entitled “Cost of Capital Parameter Updates for 2016 Applications”. The ROE is being updated for 2016 to 2018, consistent with the agreement reached in the September 18, 2015 Settlement Proposal (page 19).

Schedule 1	Cost Allocation
Schedule 2	PILSs
Schedule 3	RRWFs
Schedule 4	EDDVAR
Schedule 5	Appendix 2OA
Schedule 6	Appendix 2-P
Schedule 7	Appendix 2-V
Schedule 8	Appendix 2-W
Schedule 9	Appendix 2-Z

Attachment 2

Navigant Consulting Lead/Lag Study



Working Capital Requirements of Hydro Ottawa's Electricity Distribution Business

Prepared for:



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Project No. 182730



October 20, 2015



This report (the “report”) was prepared for Hydro Ottawa Limited (“Hydro Ottawa”) by Navigant Consulting, Ltd. (“Navigant”). The report was prepared solely for the purposes of Hydro Ottawa’s rate filing before the Ontario Energy Board and may not be used for any other purpose. Use of this report by any third party outside of Hydro Ottawa’s rate filing is prohibited. Use of this report should not, and does not, absolve the third party from using due diligence in verifying the report’s contents. Any use which a third party makes of this report, or any reliance on it, is the responsibility of the third party. Navigant extends no warranty to any third party.

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Section I: Executive Summary

Summary

This report provides the results of the working capital requirements of Hydro Ottawa’s distribution business.

Performing a lead-lag study requires two key undertakings:

1. Developing an understanding of how the regulated distribution business operates in terms of products and services sold to customers/purchased from vendors, and the policies and procedures that govern such transactions; and,
2. Modeling such operations using data from a relevant period of time and a representative data set. It is important to ascertain and factor into the study whether (or not) there are known changes to existing business policies and procedures going forward. Where such changes are known and material, they should be factored into the study.

Results from the lead-lag study using data from July 2014 to June 2015 identify the following working capital amount in Table 1, below.

Table 1: Summary of Working Capital Requirements

Year	Percentage of OMA	Working Capital Requirement, including HST
2014/2015	8.17%	\$ 76,216,775
2016	8.04%	\$ 78,462,033
2017	8.04%	\$ 79,963,908
2018	8.08%	\$ 83,327,026
2019	8.13%	\$ 82,439,418
2020	8.09%	\$ 83,560,850

Table 2, below summarizes the detailed working capital requirements for the test year, considering known and measurable changes calculated in the study. Detailed working capital requirements for each subsequent year can be found in Section IV: Conclusions.

Table 2: Hydro Ottawa Distribution Working Capital Requirements (Test Year)

Description	Revenue Lag Days	Expense Lead Days	Net Lag Days	Working Capital Factor	Expenses	Working Capital Requirements
Cost of Power	60.12	34.91	25.21	6.91%	\$ 847,601,664	\$ 58,541,721
OM&A Expenses	60.12	18.94	41.18	11.28%	\$ 85,426,633	\$ 9,638,802
DRC	60.12	32.53	27.59	7.56%	\$ 35,714,869	\$ 2,699,174
PILS	60.12	3.75	56.37	15.44%	\$ 7,050,000	\$ 1,088,749
Interest	60.12	37.52	22.60	6.19%	\$ 17,662,951	\$ 1,093,712
Total					\$ 993,456,117	\$ 73,062,158
HST						\$ 3,154,618
Total - Including HST						\$ 76,216,775
Working Capital as a Percent of OM&A incl. Cost of Power						8.17%

Organization of the Report

Section II of the report discusses the lag times associated with Hydro Ottawa’s collections of revenues. The section includes a description of the sources revenues and how an overall revenue lag is derived.

Section III presents the lead times associated with Hydro Ottawa’s expenses. The section includes a description of the types of expenses incurred by Hydro Ottawa’s distribution operations and how expenses are treated for the purposes of deriving an overall expenses lead.

Section IV presents a summary of the results from the study.

Section II: Revenue Lags

A distribution utility providing service to its customers generally derives its revenue from bills paid for service by its customers. A revenue lag represents the number of days from the date service is rendered by Hydro Ottawa until the date payments are received from customers and funds are available to Hydro Ottawa.

Interviews with Hydro Ottawa personnel indicate that its distribution business receives funds from the following funding streams:

1. Retail Customers; and,
2. Other Sources (revenues from miscellaneous service charges, and rentals).

Hydro Ottawa currently takes into account the Ontario Clean Energy Benefit (OCEB) when billing customers and is reimbursed for OCEB through the settlement processes with the Independent Electricity System Operator (IESO). The OCEB will cease December 31, 2015. OCEB was removed from retail revenues in this study to reflect this known and measurable change. Hydro Ottawa currently charges both residential and non-residential customers for the Debt Retirement Charge (DRC) and remits the DRC collected from customers to the Ontario Electricity Financial Corporation (OEF). O.Reg 156/15 exempts residential customers from paying DRC on electricity consumed after December 31, 2015. DRC was removed from residential customers' retail revenues in this study to reflect this known and measurable change.

The lag times associated with the funding streams above and considering the known and measurable changes described were weighted and combined to calculate an overall revenue lag time as shown below. Detailed data tables are provided in Appendix B.

Table 3: Summary of Revenue Lag

Description	Revenues	Lag Days	Weighting	Weighted Lag
Retail Revenue	\$ 1,005,965,561	60.37	99.15%	59.86
Other Revenue	\$ 8,573,272	31.18	0.85%	0.26
Total	\$ 1,014,538,833		100.00%	60.12

Retail Revenue Lag

Retail Revenue lag consists of the following components:

1. Service Lag;
2. Billing Lag;
3. Collections Lag; and,
4. Payment Processing Lag.

The lag times for each of the above components, when added together, results in the Retail Revenue Lag for the purpose of calculating the working capital requirements for Hydro Ottawa's distribution business. The components are intended to represent a continuous process from the end date of the customer's previous billing cycle to the date in which the payment is available to Hydro Ottawa. Figure 1 illustrates the start and end point for each component of Hydro Ottawa's retail revenue lag.

Figure 1: Retail Revenue Lag

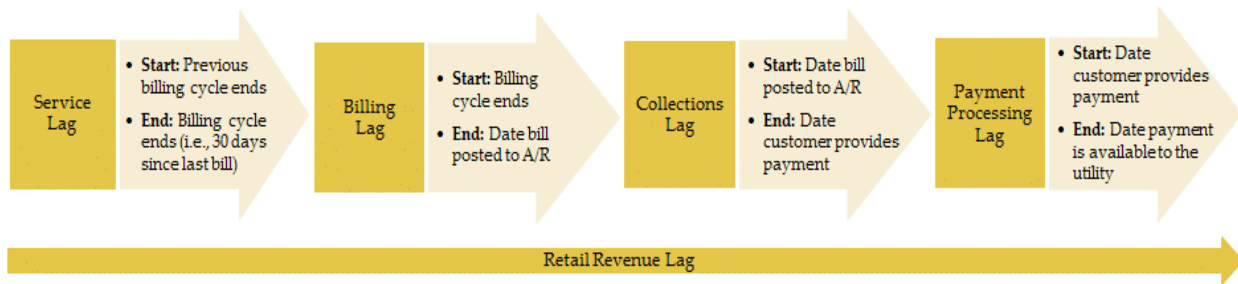


Table 4, below summarizes the total Retail Revenue Lag.

Table 4: Summary of Retail Revenue Lag

Description	Lag Days
Service Lag	15.21
Billing Lag	17.97
Collections Lag	25.98
Payment Processing Lag	1.21
Total	60.37

The estimation of each component of the Retail Revenue Lag is described below.

Service Lag

The Service Lag is the time from Hydro Ottawa’s provision of electricity to a customer, to the time the customer’s service period ends, which is typically defined as when the meter is read. All of Hydro Ottawa’s customers have monthly billing cycles. Using the information provided, the Service Lag was estimated to be 15.21 days.

Billing Lag

The Billing Lag is the time period from when the customer’s service period ends, which is typically defined as when the meter is read to the time that the customer’s bill is posted to accounts receivable. Interviews with Hydro Ottawa staff and data provided indicated that Hydro Ottawa customers have an average billing lag of 17.97 days.

Collections Lag

The Collections Lag is the time period from when the bill is posted to accounts receivable, until the time when the customer provides a payment to Hydro Ottawa. The Collections Lag is measured by analyzing the receivables aging data provided by Hydro Ottawa. Hydro Ottawa’s Collection lag was calculated to be 25.98 days for Hydro Ottawa’s distribution operations.

Payment Processing Lag

The Payment Processing lag is the time period from when the customer provides a payment to Hydro Ottawa until such time as the funds associated with that payment are available to the company. The Payment Processing Lag is measured by analyzing the payment methods used by Hydro Ottawa

customers. Some examples of the payment methods used include credit card, pre-authorized payment and cash or cheque payments. Hydro Ottawa provided the processing time associated with each method of payment and the amount processed under each method of payment. Using the data provided by Hydro Ottawa a customer-weighted average payment processing lag of 1.21 days was determined for Hydro Ottawa's distribution operations.

Section III: Expense Leads

Expense Leads are defined as the time period between when a service is provided to Hydro Ottawa and when payment is remitted for that service. Typically services are provided in advance of payment which reduces the capital requirement of the company. Therefore, in conjunction with the calculation of the revenue lag, expense lead times were calculated for the following items:

1. Cost of Power;
2. OM&A Expenses;
3. Debt Retirement Charge (DRC);
4. Payments in Lieu of Taxes;
5. Interest Expenses; and,
6. Harmonized Sales Tax.

Cost of Power

For the purpose of the distribution lead-lag study, cost of power expenses were considered to consist of payments made by Hydro Ottawa to its vendors in the following categories:

1. Independent Electricity System Operator (IESO) Cost of Power Expenses;
2. Hydro One Cost of Power Expenses;
3. Payments to Embedded Generation Customers; and,
4. Payments to Retailers.

Expense lead times were calculated individually for each of the items listed above and then dollar-weighted to derive a composite expense lead time of 34.91 days for cost of power expenses.

Table 5: Summary of Cost of Power Expenses

Description	Amounts	Expense Lead Time	Weighting	Weighted Lead Time
IESO Cost of Power	\$ 761,002,237	33.12	89.78%	29.74
Hydro One Cost of Power	\$ 50,269,365	53.36	5.93%	3.16
Embedded Generation	\$ 26,465,340	41.08	3.12%	1.28
Payments to Retailers	\$ 9,864,722	62.26	1.16%	0.72
Total	\$ 847,601,664		100.00%	34.91

IESO Cost of Power Expenses

Hydro Ottawa purchases its power supply requirements on a monthly basis from the IESO and pays for such supplies on a schedule defined by the IESO's billing and settlement procedures. Taking the information on actual payments made by Hydro Ottawa from August 2014 to July 2015 related to cost of power expenses from July 2014 to June 2015, a dollar-weighted IESO Cost of Power expense lead time of 33.12 days was calculated. Table 6 below summarizes the components of the Cost of Power expense lead calculation.

Table 6: Summary of IESO Cost of Power Expenses

Delivery Period	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
Jul-14	8/19/2014	\$ 68,590,841	15.50	19.00	34.50	9.01%	3.11
Aug-14	9/17/2014	\$ 58,579,744	15.50	17.00	32.50	7.70%	2.50
Sep-14	10/17/2014	\$ 57,306,333	15.00	17.00	32.00	7.53%	2.41
Oct-14	11/19/2014	\$ 62,073,017	15.50	19.00	34.50	8.16%	2.81
Nov-14	12/16/2014	\$ 53,617,648	15.00	16.00	31.00	7.05%	2.18
Dec-14	1/19/2015	\$ 79,446,785	15.50	19.00	34.50	10.44%	3.60
Jan-15	2/18/2015	\$ 62,245,988	15.50	18.00	33.50	8.18%	2.74
Feb-15	3/17/2015	\$ 76,309,109	14.00	17.00	31.00	10.03%	3.11
Mar-15	4/20/2015	\$ 75,142,301	15.50	20.00	35.50	9.87%	3.51
Apr-15	5/19/2015	\$ 50,522,133	15.00	19.00	34.00	6.64%	2.26
May-15	6/16/2015	\$ 55,582,646	15.50	16.00	31.50	7.30%	2.30
Jun-15	7/17/2015	\$ 61,585,691	15.00	17.00	32.00	8.09%	2.59
Total		\$ 761,002,237				100.00%	33.12

Hydro One Cost of Power Expenses

Hydro Ottawa provides payment to Hydro One for Cost of Power expenses on a monthly basis and pays for such charges on a monthly basis. Based upon information on payments made by Hydro Ottawa from August 2014 to July 2015 related to cost of power expenses from June 2014 to June 2015, a dollar-weighted Hydro One Cost of Power expense lead time of 53.36 days was calculated. Table 7, below summarizes the components of the Hydro One Cost of Power expense lead calculation.

Table 7: Summary of Hydro One Cost of Power Expenses

Delivery Period	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
Jun-14	8/15/2014	\$ 3,892,630	17.00	38.00	55.00	7.74%	4.26
Jul-14	9/22/2014	\$ 3,705,295	15.50	46.00	61.50	7.37%	4.53
Aug-14	10/14/2014	\$ 3,944,827	16.50	36.00	52.50	7.85%	4.12
Sep-14	11/10/2014	\$ 3,494,637	14.50	35.00	49.50	6.95%	3.44
Oct-14	12/19/2014	\$ 4,573,530	16.00	43.00	59.00	9.10%	5.37
Nov-14	1/9/2015	\$ 4,834,315	15.00	35.00	50.00	9.62%	4.81
Dec-14	2/13/2015	\$ 4,411,058	17.00	37.00	54.00	8.77%	4.74
Jan-15	3/18/2015	\$ 4,673,244	15.00	41.00	56.00	9.30%	5.21
Feb-15	4/10/2015	\$ 4,808,792	16.50	32.00	48.50	9.57%	4.64
Mar-15	5/12/2015	\$ 3,667,770	15.50	34.00	49.50	7.30%	3.61
Apr-15	6/12/2015	\$ 4,091,519	14.50	37.00	51.50	8.14%	4.19
May-15	7/13/2015	\$ 4,171,746	15.50	38.00	53.50	8.30%	4.44
Total		\$ 50,269,365				100.00%	53.36

Payments to Embedded Generation Customers

Hydro Ottawa purchases power supply from Renewable Energy Standard Offer (RESOP), cogeneration and hydroelectric customers on a calendar month basis and Feed-in-Tariff (FIT) and micro Feed-in-Tariff (MFIT) customers on a monthly basis according to each customer’s billing cycle. Hydro Ottawa provided transaction level data namely, invoice date, payment date, and payment amount. Using the data provided and the service and billing lag components from the retail revenue lag, a dollar-weighted expense lead time of 41.08 days was calculated.

Table 8: Summary of Embedded Generation Cost of Power Expenses

Description	Amounts	Expense Lead Time	Weighting	Weighted Lead Time
RESOP	\$ 7,306,922	45.13	27.61%	12.46
FIT	\$ 6,087,586	42.14	23.00%	9.69
MicroFit	\$ 3,320,301	34.95	12.55%	4.38
Other Generation	\$ 9,750,530	39.46	36.84%	14.54
Total	\$ 26,465,340		100.00%	41.08

Payments to Retailers

Hydro Ottawa remits payments to retailers for applicable revenues collected from customers on retailer billing. Note that payments can be positive or negative. Retailers are invoiced ten days after the retailer customer is billed. Using invoice and payment information for each retailer transaction from July 2014 to June 2015 and retail revenue lags determined from the revenue analysis, a dollar-weighted expense net lead time of 62.26 days was calculated.

OM&A Expenses

For the purpose of the distribution lead-lag study, OM&A expenses were considered to consist of payments made by Hydro Ottawa to its vendors in the following categories:

1. Payroll & Benefits;
2. Property Taxes;
3. Corporate Procurement Card; and,
4. Miscellaneous OM&A.

Expense lead times were calculated individually for each of the items listed above and then dollar-weighted to derive a composite expense lead time of 18.94 days for OM&A expenses.

Table 9: Summary of OM&A Expenses

Description	Amounts	Expense Lead Time	Weighting	Weighted Lead Time
Payroll & Benefits	\$ 41,547,394	22.02	48.64%	10.71
Property Taxes	\$ 2,153,768	(67.13)	2.52%	(1.69)
Corporate Procurement Card	\$ 1,379,773	29.74	1.62%	0.48
Miscellaneous OM&A	\$ 40,345,699	19.99	47.23%	9.44
Total	\$ 85,426,633		100.00%	18.94

Payroll & Benefits

The following items were considered to be expenses related to the Payroll & Benefits of Hydro Ottawa:

1. Payroll;
2. Withholdings including the Canada Pension Plan, Employment Insurance, and Income Tax withholdings;
3. Pension contributions;
4. Group Health, Dental, and Life Insurance related administrative fees and claims, and long-term disability;
5. Payments made by Hydro Ottawa for Employer Health Tax (EHT); and
6. Payments made by Hydro Ottawa for the Workplace Safety and Insurance Board (WSIB).

When all Payroll, Withholdings and Benefits were dollar-weighted using actual payment data, the weighted average expense lead time associated with Payroll & Benefits was determined to be 22.02 days as shown in Table 10, below. Additional detail can be found in Appendix B.

Table 10: Summary of Payroll & Benefits Expenses

Description	Amounts	Expense Lead Time	Weighting	Weighted Lead Time
Payroll	\$ 21,923,888	16.37	52.77%	8.64
Withholdings	\$ 9,933,689	25.20	23.91%	6.03
Pensions	\$ 6,652,464	44.94	16.01%	7.20
Group Life Insurance	\$ 111,591	(14.22)	0.27%	(0.04)
Group Health	\$ 998,017	(14.21)	2.40%	(0.34)
Group Dental	\$ 506,915	(14.21)	1.22%	(0.17)
Long-Term Disability	\$ 410,711	(14.21)	0.99%	(0.14)
EHT	\$ 658,400	30.24	1.58%	0.48
WSIB	\$ 319,419	45.52	0.77%	0.35
Employee Assistance Program	\$ 32,300	31.30	0.08%	0.02
Total	\$ 41,547,394		100.00%	22.02

Property Taxes

Hydro Ottawa remits property taxes to the Village of Casselman, Hydro One, the National Capital Commission, and City of Ottawa. Using payment dates from July 2014 to June 2015 and amounts associated with Hydro Ottawa’s distribution business for calendar year 2014 and 2015, a dollar-weighted expense lead (-lag) time of negative 67.13 days was determined. Table 11, below summarizes the property tax expense lead calculation.

Table 11: Summary of Property Tax Expenses

Description	Amounts	Expense Lead Time	Weighting	Weighted Lead Time
Village of Casselman	\$ 1,571	67.99	0.07%	0.05
Hydro One	\$ 907	190.50	0.04%	0.08
National Capital Commission	\$ 2,573	85.50	0.12%	0.10
City of Ottawa	\$ 2,148,718	(67.52)	99.77%	(67.36)
Total	\$ 2,153,768		100.00%	(67.13)

Corporate Procurement Card

Procurement (or charge) cards are used by Hydro Ottawa for a variety of company related reasons including, and not limited to, purchases of materials in the field, incidental expenses, and to settle charges for travel and accommodation. Based on invoice and payment information provided by Hydro Ottawa, a dollar-weighted expense lead time of 29.74 days was determined. Table 12 below summarizes the components of the corporate procurement card expense lead calculation.

Table 12: Summary of Corporate Procurement Card Expenses

Delivery Period	Amounts	Total Lead Time	Weighting Factor %	Weighted Lead Time
Jul-14	\$ 83,786.37	29.27	6.07%	1.78
Aug-14	\$ 72,352.77	27.86	5.24%	1.46
Sep-14	\$ 108,425.34	29.47	7.86%	2.32
Oct-14	\$ 114,955.86	29.78	8.33%	2.48
Nov-14	\$ 132,607.18	28.90	9.61%	2.78
Dec-14	\$ 109,801.43	34.80	7.96%	2.77
Jan-15	\$ 116,486.72	30.04	8.44%	2.54
Feb-15	\$ 137,236.13	28.58	9.95%	2.84
Mar-15	\$ 138,573.27	29.67	10.04%	2.98
Apr-15	\$ 122,222.96	27.94	8.86%	2.48
May-15	\$ 106,071.17	31.72	7.69%	2.44
Jun-15	\$ 137,254.00	29.03	9.95%	2.89
Total	\$ 1,379,773.20		100.00%	29.74

Miscellaneous OM&A

Hydro Ottawa provided transaction level data for July 2014 to June 2015 from their accounts payable system under the Miscellaneous OM&A category, a dollar-weighted expense lead time of 19.99 days was derived. Table 13, below summarizes the components of miscellaneous OM&A expense lead calculation.

Table 13: Summary of Miscellaneous OM&A Expenses

Category	Amounts	Weighted Lead Days (by category)	Weighting Factor %	Weighted Lead Time
Internal Allocations, Administrative Costs	\$ 3,410,500	37.05	8.45%	3.13
Advertising and Promotion	\$ 1,121,395	41.35	2.78%	1.15
Inventory & Equipment	\$ 1,823,748	37.95	4.52%	1.72
Memberships, Licenses	\$ 275,343	(22.49)	0.68%	(0.15)
Miscellaneous	\$ 1,529,773	25.79	3.79%	0.98
Outside Services	\$ 16,145,394	39.42	40.02%	15.78
Prepays	\$ 5,982,534	(70.22)	14.83%	(10.41)
Training & Staff	\$ 1,645,797	36.76	4.08%	1.50
Transportation & Travel	\$ 918,386	38.08	2.28%	0.87
Postage, Printing & Office Supplies	\$ 2,519,430	25.58	6.24%	1.60
Computer Hardware & Software	\$ 3,255,245	31.83	8.07%	2.57
Telecommunications and Utilities	\$ 1,718,153	29.84	4.26%	1.27
Total	\$ 40,345,699		100.00%	19.99

Debt Retirement Charge (DRC)

Hydro Ottawa makes payments for the debt retirement charge on a monthly basis to the Ontario Electricity Financial Corporation. O.Reg 156/15 exempts residential customers from paying DRC on electricity consumed after December 31, 2015. This has been modeled as a known and measurable change and only DRC to non-residential customers is included in the model. Using payment amounts that were made from July 2014 to June 2015, a dollar-weighted expense lead time of 32.53 days was determined for DRC. Table 14, below summarizes the components of the DRC expense lead calculation.

Table 14: Summary of DRC Expenses

Delivery Period	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
Jul-14	8/18/2014	\$ 2,981,008	15.50	18.00	33.50	8.35%	2.80
Aug-14	9/18/2014	\$ 2,986,150	15.50	18.00	33.50	8.36%	2.80
Sep-14	10/17/2014	\$ 2,982,714	15.00	17.00	32.00	8.35%	2.67
Oct-14	11/18/2014	\$ 2,838,390	15.50	18.00	33.50	7.95%	2.66
Nov-14	12/18/2014	\$ 2,810,878	15.00	18.00	33.00	7.87%	2.60
Dec-14	1/16/2015	\$ 2,836,702	15.50	16.00	31.50	7.94%	2.50
Jan-15	2/18/2015	\$ 3,182,341	15.50	18.00	33.50	8.91%	2.98
Feb-15	3/18/2015	\$ 3,139,933	14.00	18.00	32.00	8.79%	2.81
Mar-15	4/17/2015	\$ 3,299,788	15.50	17.00	32.50	9.24%	3.00
Apr-15	5/15/2015	\$ 3,012,809	15.00	15.00	30.00	8.44%	2.53
May-15	6/18/2015	\$ 2,728,475	15.50	18.00	33.50	7.64%	2.56
Jun-15	7/17/2015	\$ 2,915,681	15.00	17.00	32.00	8.16%	2.61
Total		\$ 35,714,869				100.00%	32.53

Payment in Lieu of Taxes (PILs)

Hydro Ottawa makes payments in lieu of taxes in installments to the relevant taxing authorities. PILs payments made from July 2014 to June 2015 were not reflective of future years. As such, payment amounts and payment dates from calendar year 2013 were used to calculate the lead days associated with PILs. A dollar-weighted expense lead time of 3.75 days was determined for PILs. Table 15, below summarizes the components of the PILs expense lead calculation.

Table 15: Summary of PILs Expenses

Delivery Period	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
2013	1/13/2013	\$ 600,000	182.50	(352.00)	(169.50)	8.51%	(14.43)
2013	2/28/2013	\$ 600,000	182.50	(306.00)	(123.50)	8.51%	(10.51)
2013	3/18/2013	\$ 600,000	182.50	(288.00)	(105.50)	8.51%	(8.98)
2013	4/23/2013	\$ 600,000	182.50	(252.00)	(69.50)	8.51%	(5.91)
2013	5/30/2013	\$ 600,000	182.50	(215.00)	(32.50)	8.51%	(2.77)
2013	6/26/2013	\$ 600,000	182.50	(188.00)	(5.50)	8.51%	(0.47)
2013	7/26/2013	\$ 575,000	182.50	(158.00)	24.50	8.16%	2.00
2013	8/12/2013	\$ 575,000	182.50	(141.00)	41.50	8.16%	3.38
2013	9/30/2013	\$ 575,000	182.50	(92.00)	90.50	8.16%	7.38
2013	10/8/2013	\$ 575,000	182.50	(84.00)	98.50	8.16%	8.03
2013	11/27/2013	\$ 575,000	182.50	(34.00)	148.50	8.16%	12.11
2013	12/19/2013	\$ 575,000	182.50	(12.00)	170.50	8.16%	13.91
Total		\$ 7,050,000				100.00%	3.75

Interest on Short-Term and/or Long-Term Debt

Taking into account the long term and short term debt instruments, a dollar-weighted expense lead time of 37.52 days was determined for the period from July 2014 to June 2015.

Table 16: Summary of Interest Expenses

Delivery Period	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
Jul-14	8/19/2014	\$ 1,570,221	15.50	19.00	34.50	8.89%	3.07
Aug-14	9/16/2014	\$ 1,570,221	15.50	16.00	31.50	8.89%	2.80
Sep-14	10/9/2014	\$ 1,519,569	15.00	9.00	24.00	8.60%	2.06
Oct-14	11/22/2014	\$ 1,585,919	15.50	22.64	38.14	8.98%	3.42
Nov-14	12/12/2014	\$ 1,637,308	15.00	12.00	27.00	9.27%	2.50
Dec-14	1/29/2015	\$ 1,691,885	15.50	29.00	44.50	9.58%	4.26
Jan-15	2/26/2015	\$ 1,691,885	15.50	26.00	41.50	9.58%	3.98
Feb-15	3/30/2015	\$ 1,273,729	14.00	30.00	44.00	7.21%	3.17
Mar-15	4/30/2015	\$ 1,297,525	15.50	30.00	45.50	7.35%	3.34
Apr-15	5/29/2015	\$ 1,255,670	15.00	29.00	44.00	7.11%	3.13
May-15	6/22/2015	\$ 1,297,525	15.50	22.00	37.50	7.35%	2.75
Jun-15	7/27/2015	\$ 1,271,493	15.00	27.00	42.00	7.20%	3.02
Total		\$ 17,662,951				100.00%	37.52

Harmonized Sales Tax (HST)

The expense lead times associated with the following items that attract HST were considered in Hydro Ottawa’s distribution lead-lag study.

1. Revenues;
2. Cost of Power; and,
3. OM&A¹.

A summary of the expense lead times and working capital amounts associated with each of the above items is provided in Table 17 and Table 18. Note that the statutory approach described in Appendix A was used to determine the expense lead times associated with Hydro Ottawa’s remittances and disbursements of HST (i.e., remittances are generally on the last day of the month following the date of the applicable return).

Table 17: Summary of HST Working Capital Factors

Description	HST Lead Time	Working Capital Factor
Revenue	(29.23)	-8.01%
Cost of Power	43.16	11.82%
OM&A Expense	44.12	12.09%

Table 18: Summary of HST Working Capital Amounts

Description	2014	2016	2017	2018	2019	2020
Revenue	\$ (10,563,107)	\$ (11,105,519)	\$ (11,359,593)	\$ (11,852,586)	\$ (11,736,910)	\$ (11,921,034)
Cost of Power	\$ 13,028,251	\$ 13,708,258	\$ 13,975,421	\$ 14,564,664	\$ 14,275,307	\$ 14,488,690
OM&A Expense	\$ 689,474	\$ 652,103	\$ 664,558	\$ 679,107	\$ 692,078	\$ 703,369
Total	\$ 3,154,618	\$ 3,254,842	\$ 3,280,387	\$ 3,391,185	\$ 3,230,475	\$ 3,271,026

¹ Costs within OM&A that attract HST include Corporate Procurement Card, Outside Services, and Miscellaneous OM&A.

Section IV: Conclusions

Using the results described under the discussion of revenue lags and expense leads, and applying them to Hydro Ottawa's distribution expenses for July 2014 to June 2015 (including known and measurable changes described in earlier sections), and 2016 to 2020 based on Hydro Ottawa's planning inputs working capital requirements were determined. Table 19 to Table 24 summarize the working capital requirements for 2014 and 2016 to 2020 calculated in the study.

Table 19: Hydro Ottawa Distribution Working Capital Requirements (2014/2015)

Description	Revenue Lag Days	Expense Lead Days	Net Lag Days	Working Capital Factor	Expenses	Working Capital Requirements
Cost of Power	60.12	34.91	25.21	6.91%	\$ 847,601,664	\$ 58,541,721
OM&A Expenses	60.12	18.94	41.18	11.28%	\$ 85,426,633	\$ 9,638,802
DRC	60.12	32.53	27.59	7.56%	\$ 35,714,869	\$ 2,699,174
PILS	60.12	3.75	56.37	15.44%	\$ 7,050,000	\$ 1,088,749
Interest	60.12	37.52	22.60	6.19%	\$ 17,662,951	\$ 1,093,712
Total					\$ 993,456,117	\$ 73,062,158
HST						\$ 3,154,618
Total - Including HST						\$ 76,216,775
Working Capital as a Percent of OM&A incl. Cost of Power						8.17%

Table 20: Hydro Ottawa Distribution Working Capital Requirements (2016)

Description	Revenue Lag Days	Expense Lead Days	Net Lag Days	Working Capital Factor	Expenses	Working Capital Requirements
Cost of Power	60.12	34.91	25.21	6.89%	\$ 894,285,487	\$ 61,597,295
OM&A Expenses	60.12	18.94	41.18	11.25%	\$ 81,017,720	\$ 9,116,362
DRC	60.12	32.53	27.59	7.54%	\$ 37,651,690	\$ 2,837,775
PILS	60.12	3.75	56.37	15.40%	\$ 3,836,227	\$ 590,820
Interest	60.12	37.52	22.60	6.18%	\$ 17,100,984	\$ 1,056,021
Total					\$ 1,033,892,107	\$ 75,198,274
HST						\$ 3,254,842
Total - Including HST						\$ 78,453,116
Working Capital as a Percent of OM&A incl. Cost of Power						8.04%

Table 21: Hydro Ottawa Distribution Working Capital Requirements (2017)

Description	Revenue Lag Days	Expense Lead Days	Net Lag Days	Working Capital Factor	Expenses	Working Capital Requirements
Cost of Power	60.12	34.91	25.21	6.89%	\$ 911,714,427	\$ 62,797,780
OM&A Expenses	60.12	18.94	41.18	11.25%	\$ 82,565,158	\$ 9,290,485
DRC	60.12	32.53	27.59	7.54%	\$ 38,513,091	\$ 2,902,699
PILS	60.12	3.75	56.37	15.40%	\$ 3,720,009	\$ 572,921
Interest	60.12	37.52	22.60	6.18%	\$ 18,131,172	\$ 1,119,637
Total					\$ 1,054,643,857	\$ 76,683,521
HST						\$ 3,280,387
Total - Including HST						\$ 80,237,099
Working Capital as a Percent of OM&A incl. Cost of Power						8.04%

Table 22: Hydro Ottawa Distribution Working Capital Requirements (2018)

Description	Revenue Lag Days	Expense Lead Days	Net Lag Days	Working Capital Factor	Expenses	Working Capital Requirements
Cost of Power	60.12	34.91	25.21	6.91%	\$ 947,558,773	\$ 65,445,507
OM&A Expenses	60.12	18.94	41.18	11.28%	\$ 84,142,153	\$ 9,493,873
DRC	60.12	32.53	27.59	7.56%	\$ 40,074,720	\$ 3,028,672
PILS	60.12	3.75	56.37	15.44%	\$ 4,983,589	\$ 769,628
Interest	60.12	37.52	22.60	6.19%	\$ 19,349,743	\$ 1,198,160
Total					\$ 1,096,108,979	\$ 79,935,840
HST						\$ 3,391,185
Total - Including HST						\$ 83,327,026
Working Capital as a Percent of OM&A incl. Cost of Power						8.08%

Table 23: Hydro Ottawa Distribution Working Capital Requirements (2019)

Description	Revenue Lag Days	Expense Lead Days	Net Lag Days	Working Capital Factor	Expenses	Working Capital Requirements
Cost of Power	60.12	34.91	25.21	6.91%	\$ 928,733,588	\$ 64,145,299
OM&A Expenses	60.12	18.94	41.18	11.28%	\$ 85,749,268	\$ 9,675,206
DRC	60.12	32.53	27.59	7.56%	\$ 39,683,609	\$ 2,999,114
PILS	60.12	3.75	56.37	15.44%	\$ 7,338,809	\$ 1,133,351
Interest	60.12	37.52	22.60	6.19%	\$ 20,283,401	\$ 1,255,973
Total					\$ 1,081,788,675	\$ 79,208,943
HST						\$ 3,230,475
Total - Including HST						\$ 82,439,418
Working Capital as a Percent of OM&A incl. Cost of Power						8.13%

Table 24: Hydro Distribution Working Capital Requirements (2020)

Description	Revenue Lag Days	Expense Lead Days	Net Lag Days	Working Capital Factor	Expenses	Working Capital Requirements
Cost of Power	60.12	34.91	25.21	6.89%	\$ 945,198,501	\$ 65,104,122
OM&A Expenses	60.12	18.94	41.18	11.25%	\$ 87,387,079	\$ 9,833,062
DRC	60.12	32.53	27.59	7.54%	\$ 40,416,577	\$ 3,046,163
PILS	60.12	3.75	56.37	15.40%	\$ 6,389,371	\$ 984,031
Interest	60.12	37.52	22.60	6.18%	\$ 21,270,309	\$ 1,313,485
Total					\$ 1,100,661,837	\$ 80,280,863
HST						\$ 3,271,026
Total - Including HST						\$ 83,551,888
Working Capital as a Percent of OM&A incl. Cost of Power						8.09%

Appendix A: Working Capital Methodology

Working capital is the amount of funds that are required to finance the day-to-day operations of a regulated utility and which are included as part of a rate base for ratemaking purposes. A lead-lag study is the most accurate basis for determination of working capital and was used by Navigant for this purpose.

A lead-lag study analyzes the time between the date customers receive service and the date that customers' payments are available to Hydro Ottawa (or "lag") together with the time between which Hydro Ottawa receives goods and services from its vendors and pays for them at a later date (or "lead").² "Leads" and "Lags" are both measured in days and are dollar-weighted where appropriate.³ The dollar-weighted net lag (lag minus lead) days is then divided by 365 (or 366 for leap years) and then multiplied by the annual test year expenses to determine the amount of working capital required. The resulting amount of working capital is then included in Hydro Ottawa's rate base for the purpose of deriving revenue requirements.

Key Concepts

Two key concepts need to be defined as they appear throughout the report:

Mid-Point Method

When a service is provided to (or by) Hydro Ottawa over a period of time, the service is deemed to have been provided (or received) evenly over the midpoint of the period, unless specific information regarding the provision (or receipt) of that service indicates otherwise. If both the service end date ("Y") and the service start date ("X") are known, the mid-point of a service period can be calculated using the formula:

$$\text{Mid-Point} = \frac{([Y-X]+1)}{2}$$

When specific start and end dates are unknown, but it is known that a service is evenly distributed over the mid-point of a period, an alternative formula that is generally used is shown below. The formula uses the number of days in a year (A) and the number of periods in a year (B):

$$\text{Mid-Point} = \frac{A/B}{2}$$

Statutory Approach

In conjunction with the mid-point method, it is important to note that not all areas of the study may utilize dates on which actual payments were made to (or by) Hydro Ottawa. In some instances, particularly for the HST, the due dates for payments are established by statute or by regulation with significant penalties for late payments. In these instances, the due date established by statute has been used in lieu of when payments were actually made.

Expense Lead Components

As used in the study, Expense Leads are defined to consist of two components:

1. Service Lead component (services are assumed to be provided to Hydro Ottawa evenly around the mid-point of the service period), and

² A positive lag (or lead) indicates that payments are received (or paid for) after the provision of a good or service.

³ The notion of dollar-weighting is pursued further in the sub-section titled "Key Concepts".

2. Payment Lead component (the time period from the end of the service period to the time payment was made and when funds have left Hydro Ottawa's possession).

Dollar Weighting

Both leads and lags should be dollar-weighted where appropriate and where data is available to accurately reflect the flow of dollars. For example, suppose that a particular transaction has a lead time of 100 days and has a dollar value of \$100. Further, suppose that another transaction has a lead time of 30 days with a dollar value of \$1 Million. A simple un-weighted average of the two transactions would give us a lead time of 65 days $([100+30]/2)$. However, when these two transactions are dollar weighted, the resulting lead time would be closer to 30 days which is more representative of how the dollars actually flow.

Methodology

Performing a lead-lag study requires two key undertakings:

1. Developing an understanding of how the regulated distribution business operates in terms of products and services sold to customers/purchased from vendors, and the policies and procedures that govern such transactions; and,
2. Modeling such operations using data from a relevant period of time and a representative data set. It is important to ascertain and factor into the study whether (or not) there are known changes to existing business policies and procedures going forward. Where such changes are known and material, they should be factored into the study.

To develop an understanding of Hydro Ottawa's operations, interviews with Hydro Ottawa staff were conducted. Key questions that were addressed during the course of the interviews included:

1. What is being sold (or purchased)? If a service is being provided to (or by) Hydro Ottawa, over what time period was this service provided;
2. Who are the buyers (or sellers);
3. What are the terms for payment? Are the terms for payment driven by industry norms or by company policy? Is there flexibility in the terms for payment;
4. Are any changes to the terms for payment expected? Are these terms driven by industry or internally? What is the basis for any such changes;
5. Are there any new rules or regulations governing transactions relating to distribution operations that are expected to materialize over the time frame considered in this report; and,
6. How are payments made (or received)? Payment types have different payment lead times (i.e., internet payments have shorter deposit times than cheque deposit times)

Appendix B: Detailed Data Tables

Other Revenues

Table 25: Summary of Other Revenues

Description	Amounts	Revenue Lag Time	Weighting Factor %	Weighted Lag Time
Duct Rental	\$ 983,162	-132.44	11.47%	-15.19
Miscellaneous	\$ 10,775	28.73	0.13%	0.04
Work for Others	\$ 3,521,456	0.66	41.07%	0.27
Pole Rental	\$ 1,348,695	231.75	15.73%	36.46
Property Rentals	\$ 912,327	15.55	10.64%	1.65
Service Level Agreements	\$ 1,796,857	37.91	20.96%	7.94
Total	\$ 8,573,272		100.00%	31.18

Payroll

Table 26: Summary of Payroll Expenses

Delivery Period (Pay Period)	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
06/28/2014 to 07/11/2014	7/17/2014	\$ 857,251	7.00	6.00	13.00	3.91%	0.51
07/12/2014 to 07/25/2014	7/31/2014	\$ 866,688	7.00	6.00	13.00	3.95%	0.51
07/26/2014 to 08/08/2014	8/14/2014	\$ 868,902	7.00	6.00	13.00	3.96%	0.52
08/09/2014 to 08/22/2014	8/28/2014	\$ 868,517	7.00	6.00	13.00	3.96%	0.51
08/23/2014 to 09/05/2014	9/11/2014	\$ 850,841	7.00	6.00	13.00	3.88%	0.50
09/06/2014 to 09/19/2014	9/25/2014	\$ 907,588	7.00	6.00	13.00	4.14%	0.54
09/20/2014 to 10/03/2014	10/9/2014	\$ 871,798	7.00	6.00	13.00	3.98%	0.52
10/04/2014 to 10/17/2014	10/23/2014	\$ 872,690	7.00	6.00	13.00	3.98%	0.52
10/18/2014 to 10/31/2014	11/6/2014	\$ 879,682	7.00	6.00	13.00	4.01%	0.52
11/01/2014 to 11/14/2014	11/20/2014	\$ 857,553	7.00	6.00	13.00	3.91%	0.51
11/15/2014 to 11/28/2014	12/4/2014	\$ 895,615	7.00	6.00	13.00	4.09%	0.53
11/29/2014 to 12/12/2014	12/18/2014	\$ 867,019	7.00	6.00	13.00	3.95%	0.51
12/13/2014 to 12/26/2014	1/1/2015	\$ 778,129	7.00	6.00	13.00	3.55%	0.46
12/27/2014 to 01/09/2015	1/15/2015	\$ 932,620	7.00	6.00	13.00	4.25%	0.55
01/10/2015 to 01/23/2015	1/29/2015	\$ 846,805	7.00	6.00	13.00	3.86%	0.50
01/24/2015 to 02/06/2015	2/12/2015	\$ 758,542	7.00	6.00	13.00	3.46%	0.45

Delivery Period (Pay Period)	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
02/07/2015 to 02/20/2015	2/26/2015	\$ 758,689	7.00	6.00	13.00	3.46%	0.45
02/21/2015 to 03/06/2015	3/12/2015	\$ 777,536	7.00	6.00	13.00	3.55%	0.46
03/07/2015 to 03/20/2015	3/26/2015	\$ 770,176	7.00	6.00	13.00	3.51%	0.46
03/21/2015 to 04/03/2015	4/9/2015	\$ 790,380	7.00	6.00	13.00	3.61%	0.47
04/04/2015 to 04/17/2015	4/23/2015	\$ 770,331	7.00	6.00	13.00	3.51%	0.46
04/18/2015 to 05/01/2015	5/7/2015	\$ 695,619	7.00	6.00	13.00	3.17%	0.41
05/02/2015 to 05/15/2015	5/21/2015	\$ 806,619	7.00	6.00	13.00	3.68%	0.48
05/16/2015 to 05/29/2015	6/4/2015	\$ 806,227	7.00	6.00	13.00	3.68%	0.48
05/30/2015 to 06/12/2015	6/18/2015	\$ 883,001	7.00	6.00	13.00	4.03%	0.52
06/13/2015 to 06/26/2015	7/2/2015	\$ 834,837	7.00	6.00	13.00	3.81%	0.50
01/01/2014 to 12/31/2014	3/12/2015	\$ 3,969	182.50	71.00	253.50	0.02%	0.05
01/01/2014 to 12/31/2014	4/9/2015	\$ 10,172	182.50	99.00	281.50	0.05%	0.13
01/01/2014 to 12/31/2014	5/7/2015	\$ 233,328	182.50	127.00	309.50	1.06%	3.29
01/01/2014 to 12/31/2014	6/4/2015	\$ 63	182.50	155.00	337.50	0.00%	0.00
01/01/2014 to 12/31/2014	7/2/2015	\$ 2,702	182.50	183.00	365.50	0.01%	0.05
Total		\$ 21,923,888				100.00%	16.37

Withholdings

Table 27: Summary of Withholdings Expenses

Delivery Period (Pay Period)	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
06/28/2014 to 07/11/2014	7/24/2014	\$ 360,178	7.00	13.00	20.00	3.63%	0.73
07/12/2014 to 07/25/2014	8/6/2014	\$ 328,672	7.00	12.00	19.00	3.31%	0.63
07/26/2014 to 08/08/2014	8/19/2014	\$ 324,766	7.00	11.00	18.00	3.27%	0.59
08/09/2014 to 08/22/2014	9/4/2014	\$ 306,566	7.00	13.00	20.00	3.09%	0.62
08/23/2014 to 09/05/2014	9/17/2014	\$ 300,585	7.00	12.00	19.00	3.03%	0.57
09/06/2014 to 09/19/2014	10/3/2014	\$ 328,952	7.00	14.00	21.00	3.31%	0.70
09/20/2014 to 10/03/2014	10/17/2014	\$ 300,253	7.00	14.00	21.00	3.02%	0.63
10/04/2014 to 10/17/2014	11/5/2014	\$ 282,531	7.00	19.00	26.00	2.84%	0.74
10/18/2014 to 10/31/2014	11/12/2014	\$ 282,012	7.00	12.00	19.00	2.84%	0.54

Delivery Period (Pay Period)	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighti ng Factor %	Weighte d Lead Time
11/01/2014 to 11/14/2014	11/26/2014	\$ 275,161	7.00	12.00	19.00	2.77%	0.53
11/15/2014 to 11/28/2014	12/10/2014	\$ 285,990	7.00	12.00	19.00	2.88%	0.55
11/29/2014 to 12/12/2014	12/24/2014	\$ 283,904	7.00	12.00	19.00	2.86%	0.54
12/13/2014 to 12/26/2014	1/12/2015	\$ 425,513	7.00	17.00	24.00	4.28%	1.03
12/27/2014 to 01/09/2015	1/26/2015	\$ 484,917	7.00	17.00	24.00	4.88%	1.17
01/10/2015 to 01/23/2015	2/4/2015	\$ 498,369	7.00	12.00	19.00	5.02%	0.95
01/24/2015 to 02/06/2015	2/18/2015	\$ 426,803	7.00	12.00	19.00	4.30%	0.82
02/07/2015 to 02/20/2015	3/4/2015	\$ 415,365	7.00	12.00	19.00	4.18%	0.79
02/21/2015 to 03/06/2015	3/18/2015	\$ 440,226	7.00	12.00	19.00	4.43%	0.84
03/07/2015 to 03/20/2015	4/6/2015	\$ 426,656	7.00	17.00	24.00	4.30%	1.03
03/21/2015 to 04/03/2015	4/17/2015	\$ 427,012	7.00	14.00	21.00	4.30%	0.90
04/04/2015 to 04/17/2015	5/5/2015	\$ 428,306	7.00	18.00	25.00	4.31%	1.08
04/18/2015 to 05/01/2015	5/12/2015	\$ 459,540	7.00	11.00	18.00	4.63%	0.83
05/02/2015 to 05/15/2015	5/26/2015	\$ 424,042	7.00	11.00	18.00	4.27%	0.77
05/16/2015 to 05/29/2015	6/10/2015	\$ 417,514	7.00	12.00	19.00	4.20%	0.80
05/30/2015 to 06/12/2015	6/24/2015	\$ 446,542	7.00	12.00	19.00	4.50%	0.85
06/13/2015 to 06/26/2015	7/10/2015	\$ 390,132	7.00	14.00	21.00	3.93%	0.82
01/01/2014 to 12/31/2014	3/18/2015	\$ 2,247	182.50	77.00	259.50	0.02%	0.06
01/01/2014 to 12/31/2014	4/17/2015	\$ 5,495	182.50	107.00	289.50	0.06%	0.16
01/01/2014 to 12/31/2014	5/12/2015	\$ 154,141	182.50	132.00	314.50	1.55%	4.88
01/01/2014 to 12/31/2014	6/10/2015	\$ 33	182.50	161.00	343.50	0.00%	0.00
01/01/2014 to 12/31/2014	7/10/2015	\$ 1,263	182.50	191.00	373.50	0.01%	0.05
Total		\$ 9,933,689				100.00%	25.20

Pensions

Table 28: Summary of Pension Expenses

Delivery Period	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
Jul-14	8/29/2014	\$ 503,045	15.50	29.00	44.50	7.56%	3.36
Aug-14	9/30/2014	\$ 501,391	15.50	30.00	45.50	7.54%	3.43
Sep-14	10/31/2014	\$ 501,937	15.00	31.00	46.00	7.55%	3.47
Oct-14	11/28/2014	\$ 751,556	15.50	28.00	43.50	11.30%	4.91
Nov-14	12/31/2014	\$ 498,195	15.00	31.00	46.00	7.49%	3.44
Dec-14	1/30/2015	\$ 499,566	15.50	30.00	45.50	7.51%	3.42
Jan-15	2/27/2015	\$ 499,522	15.50	27.00	42.50	7.51%	3.19
Feb-15	3/31/2015	\$ 496,396	14.00	31.00	45.00	7.46%	3.36
Mar-15	4/30/2015	\$ 492,606	15.50	30.00	45.50	7.40%	3.37
Apr-15	5/29/2015	\$ 502,675	15.00	29.00	44.00	7.56%	3.32
May-15	6/30/2015	\$ 872,162	15.50	30.00	45.50	13.11%	5.97
Jun-15	7/31/2015	\$ 533,412	15.00	31.00	46.00	8.02%	3.69
Total		\$ 6,652,464				100.00%	44.94

Group Health Insurance

Table 29: Summary of Group Health Expenses

Delivery Period	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
Jul-14	7/1/2014	\$ 88,857	15.50	(30.00)	(14.50)	8.90%	(1.29)
Aug-14	8/1/2014	\$ 88,875	15.50	(30.00)	(14.50)	8.91%	(1.29)
Sep-14	9/1/2014	\$ 83,429	15.00	(29.00)	(14.00)	8.36%	(1.17)
Oct-14	10/1/2014	\$ 83,394	15.50	(30.00)	(14.50)	8.36%	(1.21)
Nov-14	11/1/2014	\$ 82,479	15.00	(29.00)	(14.00)	8.26%	(1.16)
Dec-14	12/1/2014	\$ 82,067	15.50	(30.00)	(14.50)	8.22%	(1.19)
Jan-15	1/1/2015	\$ 81,633	15.50	(30.00)	(14.50)	8.18%	(1.19)
Feb-15	2/1/2015	\$ 81,884	14.00	(27.00)	(13.00)	8.20%	(1.07)
Mar-15	3/1/2015	\$ 80,974	15.50	(30.00)	(14.50)	8.11%	(1.18)
Apr-15	4/1/2015	\$ 81,074	15.00	(29.00)	(14.00)	8.12%	(1.14)
May-15	5/1/2015	\$ 81,726	15.50	(30.00)	(14.50)	8.19%	(1.19)
Jun-15	6/1/2015	\$ 81,627	15.00	(29.00)	(14.00)	8.18%	(1.15)
Total		\$ 998,017				100.00%	(14.21)

Group Dental Insurance

Table 30: Summary of Group Dental Insurance Expenses

Delivery Period	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
Jul-14	7/1/2014	\$ 43,227	15.50	(30.00)	(14.50)	8.53%	(1.24)
Aug-14	8/1/2014	\$ 43,320	15.50	(30.00)	(14.50)	8.55%	(1.24)
Sep-14	9/1/2014	\$ 42,818	15.00	(29.00)	(14.00)	8.45%	(1.18)
Oct-14	10/1/2014	\$ 42,822	15.50	(30.00)	(14.50)	8.45%	(1.22)
Nov-14	11/1/2014	\$ 42,351	15.00	(29.00)	(14.00)	8.35%	(1.17)
Dec-14	12/1/2014	\$ 42,035	15.50	(30.00)	(14.50)	8.29%	(1.20)
Jan-15	1/1/2015	\$ 41,815	15.50	(30.00)	(14.50)	8.25%	(1.20)
Feb-15	2/1/2015	\$ 41,955	14.00	(27.00)	(13.00)	8.28%	(1.08)
Mar-15	3/1/2015	\$ 41,450	15.50	(30.00)	(14.50)	8.18%	(1.19)
Apr-15	4/1/2015	\$ 41,547	15.00	(29.00)	(14.00)	8.20%	(1.15)
May-15	5/1/2015	\$ 41,674	15.50	(30.00)	(14.50)	8.22%	(1.19)
Jun-15	6/1/2015	\$ 41,902	15.00	(29.00)	(14.00)	8.27%	(1.16)
Total		\$ 506,915				100.00%	(14.21)

Group Life Insurance

Table 31: Summary of Group Life Insurance Expenses

Delivery Period	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
Jul-14	7/1/2014	\$ 10,851	15.50	(30.00)	(14.50)	9.72%	(1.41)
Aug-14	8/1/2014	\$ 10,873	15.50	(30.00)	(14.50)	9.74%	(1.41)
Sep-14	9/1/2014	\$ 9,070	15.00	(29.00)	(14.00)	8.13%	(1.14)
Oct-14	10/1/2014	\$ 9,055	15.50	(30.00)	(14.50)	8.11%	(1.18)
Nov-14	11/1/2014	\$ 8,987	15.00	(29.00)	(14.00)	8.05%	(1.13)
Dec-14	12/1/2014	\$ 9,008	15.50	(30.00)	(14.50)	8.07%	(1.17)
Jan-15	1/1/2015	\$ 8,933	15.50	(30.00)	(14.50)	8.01%	(1.16)
Feb-15	2/1/2015	\$ 8,959	14.00	(27.00)	(13.00)	8.03%	(1.04)
Mar-15	3/1/2015	\$ 8,903	15.50	(30.00)	(14.50)	7.98%	(1.16)
Apr-15	4/1/2015	\$ 8,846	15.00	(29.00)	(14.00)	7.93%	(1.11)
May-15	5/1/2015	\$ 9,058	15.50	(30.00)	(14.50)	8.12%	(1.18)
Jun-15	6/1/2015	\$ 9,047	15.00	(29.00)	(14.00)	8.11%	(1.14)
Total		\$ 111,591				100.00%	(14.22)

Long-term Disability

Table 32: Summary of Long-term Disability Expenses

Delivery Period	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
Jul-14	7/1/2014	\$ 35,766	15.50	(30.00)	(14.50)	8.71%	(1.26)
Aug-14	8/1/2014	\$ 33,257	15.50	(30.00)	(14.50)	8.10%	(1.17)
Sep-14	9/1/2014	\$ 34,650	15.00	(29.00)	(14.00)	8.44%	(1.18)
Oct-14	10/1/2014	\$ 33,185	15.50	(30.00)	(14.50)	8.08%	(1.17)
Nov-14	11/1/2014	\$ 34,788	15.00	(29.00)	(14.00)	8.47%	(1.19)
Dec-14	12/1/2014	\$ 34,714	15.50	(30.00)	(14.50)	8.45%	(1.23)
Jan-15	1/1/2015	\$ 34,853	15.50	(30.00)	(14.50)	8.49%	(1.23)
Feb-15	2/1/2015	\$ 33,216	14.00	(27.00)	(13.00)	8.09%	(1.05)
Mar-15	3/1/2015	\$ 34,374	15.50	(30.00)	(14.50)	8.37%	(1.21)
Apr-15	4/1/2015	\$ 32,784	15.00	(29.00)	(14.00)	7.98%	(1.12)
May-15	5/1/2015	\$ 33,944	15.50	(30.00)	(14.50)	8.26%	(1.20)
Jun-15	6/1/2015	\$ 35,179	15.00	(29.00)	(14.00)	8.57%	(1.20)
Total		\$ 410,711				100.00%	(14.21)

EHT

Table 33: Summary of EHT Expenses

Delivery Period	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
Jul-14	8/15/2014	\$ 50,919	15.50	15.00	30.50	7.73%	2.36
Aug-14	9/15/2014	\$ 50,427	15.50	15.00	30.50	7.66%	2.34
Sep-14	10/15/2014	\$ 51,283	15.00	15.00	30.00	7.79%	2.34
Oct-14	11/15/2014	\$ 74,930	15.50	15.00	30.50	11.38%	3.47
Nov-14	12/15/2014	\$ 50,163	15.00	15.00	30.00	7.62%	2.29
Dec-14	1/15/2015	\$ 49,381	15.50	15.00	30.50	7.50%	2.29
Jan-15	2/15/2015	\$ 50,382	15.50	15.00	30.50	7.65%	2.33
Feb-15	3/15/2015	\$ 47,807	14.00	15.00	29.00	7.26%	2.11
Mar-15	4/15/2015	\$ 48,413	15.50	15.00	30.50	7.35%	2.24
Apr-15	5/15/2015	\$ 48,320	15.00	15.00	30.00	7.34%	2.20
May-15	6/15/2015	\$ 84,454	15.50	15.00	30.50	12.83%	3.91
Jun-15	7/15/2015	\$ 51,920	15.00	15.00	30.00	7.89%	2.37
Total		\$ 658,400				100.00%	30.24

WSIB

Table 34: Summary of WSIB Expenses

Delivery Period	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
Jul-14	8/31/2014	\$ 40,276	15.50	31.00	46.50	12.61%	5.86
Aug-14	9/30/2014	\$ 25,511	15.50	30.00	45.50	7.99%	3.63
Sep-14	10/31/2014	\$ 24,661	15.00	31.00	46.00	7.72%	3.55
Oct-14	11/30/2014	\$ 21,205	15.50	30.00	45.50	6.64%	3.02
Nov-14	12/31/2014	\$ 16,909	15.00	31.00	46.00	5.29%	2.44
Dec-14	1/31/2015	\$ 12,145	15.50	31.00	46.50	3.80%	1.77
Jan-15	2/28/2015	\$ 40,932	15.50	28.00	43.50	12.81%	5.57
Feb-15	3/31/2015	\$ 26,187	14.00	31.00	45.00	8.20%	3.69
Mar-15	4/30/2015	\$ 26,537	15.50	30.00	45.50	8.31%	3.78
Apr-15	5/31/2015	\$ 26,483	15.00	31.00	46.00	8.29%	3.81
May-15	6/30/2015	\$ 30,630	15.50	30.00	45.50	9.59%	4.36
Jun-15	7/31/2015	\$ 27,942	15.00	31.00	46.00	8.75%	4.02
Total		\$ 319,419				100.00%	45.52

Employee Assistance Program

Table 35: Summary of Employee Assistance Program Expenses

Delivery Period	Payment Date	Amounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighting Factor %	Weighted Lead Time
Jul-14	7/31/2014	\$ 2,097	7.00	20.00	27.00	6.49%	1.75
Aug-14	8/31/2014	\$ 2,097	7.00	23.00	30.00	6.49%	1.95
Sep-14	9/30/2014	\$ 2,781	7.00	25.00	32.00	8.61%	2.76
Oct-14	10/31/2014	\$ 2,781	7.00	28.00	35.00	8.61%	3.01
Nov-14	11/30/2014	\$ 2,781	7.00	16.00	23.00	8.61%	1.98
Dec-14	12/31/2014	\$ 2,781	7.00	19.00	26.00	8.61%	2.24
Jan-15	1/31/2015	\$ 3,074	7.00	22.00	29.00	9.52%	2.76
Feb-15	2/28/2015	\$ 2,781	7.00	22.00	29.00	8.61%	2.50
Mar-15	3/31/2015	\$ 2,781	22.50	25.00	47.50	8.61%	4.09
Apr-15	4/30/2015	\$ 2,781	7.00	27.00	34.00	8.61%	2.93
May-15	5/31/2015	\$ 2,781	7.00	30.00	37.00	8.61%	3.19
Jun-15	6/30/2015	\$ 2,781	7.00	18.00	25.00	8.61%	2.15
Total		\$ 32,300				100.00%	31.30

Appendix C: Expert Information

Ralph Zarumba, Director in the Energy Practice at Navigant Consulting, specializes in Regulatory Matters. Mr. Zarumba oversees that part of Navigant’s Energy Practices specializing in retail regulatory matters. Mr. Zarumba has appeared as an expert in several dozen regulatory proceedings in Canada and the United States.

Business address: 30 South Wacker Drive, Suite 3100, Chicago, IL 60606

Navigant has previously undertaken or supported numerous lead-lag studies across North America and for several of Ontario’s electricity local distribution companies (LDCs) including Hydro One, Toronto Hydro, Horizon Utilities, Hydro Ottawa, London Hydro and others. Navigant lead-lag reports have been submitted by many of these other clients as evidence to support their rate submissions, and our approach and findings have been accepted, in large part, by the OEB and interveners. Some examples of recent lead-lag studies conducted by Navigant where Mr. Zarumba was the projected manager which have been filed with the OEB by Ontario utilities are outlined below.

Table 36: Recent Navigant Lead-Lag Studies (Ontario)

Utility	Reference
Toronto Hydro-Electric System Limited	EB-2014-0116 Exhibit 2A, Tab 3, Schedule 2
Hydro One Networks Inc. (distribution)	EB-2013-0141 Exhibit D1, Tab 1, Schedule 3
Hydro One Networks Inc. (transmission)	EB-2012-0031 Exhibit D1, Tab 1, Schedule 3, Attachment 1
Horizon Utilities	EB-2014-0002 Exhibit 2, Tab 4, Schedule 1
North Bay Hydro	EB-2014-0099, Correspondence
Entegrus Powerlines Inc.	EB-2015-0061, Exhibit 2, Attachment 2-B

Ralph Zarumba

Ralph Zarumba
Director

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ralph.zarumba@navigant.com

Professional History

- Director, Navigant Consulting
- Director, Science Applications International Corporation
- President, Zarumba Consulting
- Management Consultant, Sargent & Lundy Consulting Group
- President, Analytical Support Network, Inc.
- Manager, Pricing Practice, Synergic Resources Corporation
- Senior Analyst – San Diego Gas & Electric Company
- Senior Analyst – Wisconsin Electric Power Company
- Analyst 4 – Eastern Utilities Associates
- Analyst – Illinois Power Company

Education

- MA, Economics, DePaul University, Chicago, IL
- BS, Economics, Illinois State University, Normal, IL

Ralph Zarumba is a Director in the Energy Practice with 30 years of experience specializing in regulatory issues and economic analysis associated with energy utilities in North America, Europe and Asia. Mr. Zarumba has appeared as an expert witness in a number of regulatory and legal proceedings addressing electric generation, transmission and distribution issues, unregulated operations of utility holding companies, asset valuation and regulatory treatment of Smart Grid investments. He has also assisted clients in other matters including Depreciation Studies, Transfer Pricing Mechanisms and evaluation of the results of competitive bidding for electric generation services. These testimonies have been presented before the Nova Scotia Utility and Review Board, the Federal Energy Regulatory Commission (“FERC”), the Massachusetts Department of Public Utilities, the Rhode Island Public Utilities Commission, the Illinois Commerce Commission, the Wisconsin Public Service Commission, the Ontario Energy Board, the New York Public Service Commission, the New Mexico Public Regulation Commission, the Kansas Corporation Commission as well as a number of other venues. Mr. Zarumba has provided a number of papers and presentations on various regulatory and market analysis issues.

Recent Whitepapers

- » White Paper Prepared for the Ontario Energy Board on Approaches to Rate Mitigation for Transmitters and Distributors

http://www.ontarioenergyboard.ca/OEB/_Documents/EB-2010-0378/EB-2010-0378_Navigant_Report.pdf

- » White Paper Prepared for the Ontario Energy Board Cost addressing Distributor Efficiency

http://www.ontarioenergyboard.ca/OEB/_Documents/EB-2012-0397/Navigant_Report_Elect-Dist-Efficiency_20130225.pdf

- » White Paper Prepared for the Ontario Energy Board Cost addressing Cost Assessment Models for Regulators

http://www.rds.ontarioenergyboard.ca/webdrawer/webdrawer.dll/webdrawer/rec/319593/view/Cost%20Assessment%20Model%20Report_Jan%2013%202011_20120116pdf.PDF

- » Economic Issues Related to Tariff Development (with Thomas Welch)

<http://www.erranet.org/index.php?name=OE-eLibrary&file=download&id=6052&keret=N&showheader=N>

Recent Publications

Public Utilities Fortnightly “Pricing Social Benefits - Calculating and allocating costs for non-traditional utility services” Ralph Zarumba, Benjamin Grunfeld and Koby Bailey, August 2013

American Gas “Modernization: The Quest for 21st Century Utilities” Ralph Zarumba and Peter Haapaniemi, November 2012

Public Utilities Fortnightly “Pre-Funding to Mitigate Rate Shock” Sherman Elliot and Ralph Zarumba, September 2012

Cost of Service

- » Provided testimony in the proceedings reviewing the 2014 Nova Scotia Power Cost-of-Service study (NSPI-P-892-/M05473).
- » Prepared and sponsored before the FERC a cost-of-service filing supporting a Reliability Must-Run filing on the Cayuga Operating Company.
- » Managed a project team which completed a Remaining Life Study for the Western Minnesota Municipal Power Agency.
- » For a confidential client reviewed the cost-of-service application for a natural gas distributor in Central Canada.

Regulatory and Pricing

- » Assisted the Ontario Energy in formulating a regulatory process and pricing design for Revenue Decoupling.
- » Prepared a white paper on rate mitigation mechanisms for the Ontario Energy Board.
- » Prepared a white paper for the Ontario Energy Board on apportionment of regulatory commission costs to various stakeholders.
- » Prepared a number of working capital studies for various distributors and transmitters in the Province of Ontario.
- » Prepare a functional cost separation study for a regulated electric utility in Ontario.
- » For a confidential client prepared a benchmarking analysis of the costs of regulatory proceedings associated with the introduction of new electric generation.
- » Prepared an analysis of the pricing of voluntary renewable energy products for a Midwestern public power association.
- » Led a team that prepared a cost of service, rate design, legal evaluation and financial analysis for the Puerto Rico Electric Power Authority.
- » Performed a Pricing Strategy for the South Carolina Public Service Company (Santee Cooper).
- » Prepared a financial plan, electric rate design and phase-in plan for a new electric generation plan for Fayetteville (North Carolina) Public Works Commission.
- » Assisted Commonwealth Edison Company in their Electric Rate Request (Illinois Commerce Commission Docket No. 10-467).
- » Prepared proposals for Retail Conjunctive Billing Pricing filed in Illinois and Wisconsin which were filed before the Illinois Commerce Commission and the Wisconsin Public Service Commission.

- » Developed the Wisconsin Electric Power Company's first Curtailable Electric Tariff available to commercial customers.
- » Negotiated complex service contracts with thermal energy customers which led to a major expansion of the Wisconsin Electric Steam System.
- » Assisted Indianapolis Power & Light in preparing a cost recovery plan for Energy Efficiency and Demand Side Management Expenditures.
- » Trained regulatory staffs in the Republic of Macedonia, Bosnia and Herzegovina, Croatia and Albania.
- » Prepared proposals for ancillary services pricing based upon market-based mechanisms for San Diego Gas and Electric Company.
- » Completed the development of wholesale and retail rate designs for a southeastern G&T, an analysis of stranded cost exposure for a northeastern utility, and prepared a strategic plan for a large municipal utility.
- » Developed a proposal for electric generation transfer pricing that would be used as a transition mechanism between the existing vertically integrated utility and a deregulated environment.
- » Filed testimony in Wisconsin proposing that state's first Demand Response Program.

Demand Response

- » Assisted the Building Owners and Managers of Chicago (BOMA/Chicago) develop a program where they can bid demand response based ancillary services into the PJM market.
- » Prepared a presentation for the Public Utilities Commission of Ohio on Commercial and Industrial Dynamic Pricing and Demand Response in an unregulated regulatory environment.

Electric Transmission

- » Assisted the Long Island Power Authority to purchase distribution, transmission and regulatory assets and prepared its non-jurisdictional open-access transmission tariff.
- » Prepared the pricing portion of a FERC open access tariff (Docket No. ER96-96-43.000) for San Diego Gas and Electric Company; testified on revenue requirements and pricing including opportunity costs.

Generation Market Analysis

- » For a major public power generation owner prepared a strategy of internal coal versus natural gas generation dispatch protocols including the treatment of liquidated damages.
- » Co-authored a report for Nalcor on the feasibility and economics of the proposed development of the Lower Churchill Hydroelectric project.

- » Prepared a number of electric market price forecasts for many regions of the United States and Central America.
- » Supported the electric pricing and infrastructure analysis for a Least-Cost Resource Plan for San Diego County.
- » Prepared an analysis of the saturation of coal-fired electric generation technology in the Western Electric Coordinating Council.
- » Developed a long-run electric expansion plan for the Railbelt System in Alaska.
- » Managed a team that prepared a long-term capacity and energy forecast for a medium-sized municipal utility.
- » For Manitowoc Public Utilities prepared a resource plan evaluating various generation expansion options.

Merger, Acquisition and Divestiture

- » On behalf of the Minnesota Public Service Commission, Mr. Zarumba co-authored an analysis of the merger savings associated with the proposed Primergy Merger (the proposed combination of Northern States Power and Wisconsin Energy). The analysis included a detailed review of cost savings that would emanate from the merger and regulatory commitments made by the companies to regulatory authorities in Minnesota.
- » The Ontario Energy Board desired to identify factors that potentially impede the combination of regulated distributors in that province. Mr. Zarumba co-authored a study which identified those factors and discussed policies in other jurisdictions.
- » For the Manitowoc Public Utilities prepared an analysis that evaluated the divestiture of its transmission assets to the American Transmission Company.
- » For a confidential client prepared a valuation to support a proposed acquisition of a Midwestern Electric and Natural Gas utility by a regional utility. The analysis included an analysis of a sale of the electric operations of the target utility to another regulated utility.

International

- » Currently assisting the Israel Public Utility Authority is electric tariff reviews for the Israel Electric Company and the Jerusalem District Electric Company.
- » Mr. Zarumba assisted the electric regulator in the Republic of Macedonia with various regulatory issues including pricing design, revenue requirements and privatization issues. Included in the assistance was the development of market designs for the electricity sector.
- » Completed a tariff implementation plan proposal for the privatization of the distribution companies of the Bulgarian Electric Utility.

- » Led a team to implement regulatory procedures and methodology for the electric power industry in Bosnia and Herzegovina.
- » Conducted a study of the electric power market in El Salvador including a quantification of the level of generation market power using the Lerner Index.



Ontario Energy Board

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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

[1. Info](#)

[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 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)	Adjustments	Settlement Agreement	(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)		7.89%	(9)		7.89% (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		(\$12,221,933)	\$163,347,677 ###			
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			\$2,760,062 ###			
Income taxes (grossed up)	\$4,958,448			\$3,755,187 ###			
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%			9.19%			
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 \$164,472,316, number reflects amended settlement agreement.
- (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
- (16) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate %



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars		Initial Application	Adjustments	Settlement Agreement	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	(\$62,241,375)	\$77,116,154	\$ -	\$77,116,154
5	Total Rate Base		\$923,305,865	(\$90,186,548)	\$833,119,318	\$ -	\$833,119,318

(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%	-6.31%	7.89%	0.00%	7.89%
10	Working Capital Allowance		\$139,357,529	(\$62,241,375)	\$77,116,154	\$ -	\$77,116,154

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	Settlement Agreement	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$175,569,610	(\$12,221,933)	\$163,347,677	\$ -	\$163,347,677
2	Other Revenue (1)	\$11,699,538	(\$2,550)	\$11,696,988	\$ -	\$11,696,988
3	Total Operating Revenues	\$187,269,148	(\$12,224,483)	\$175,044,665	\$ -	\$175,044,665
	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	(\$2,852,457)	\$17,179,587	\$895,770	\$18,075,357
11	Total Expenses (lines 9 to 10)	\$147,963,722	(\$7,299,711)	\$140,664,012	\$895,770	\$141,559,782
12	Utility income before income taxes	\$39,305,426	(\$4,924,773)	\$34,380,653	(\$895,770)	\$33,484,883
13	Income taxes (grossed-up)	\$4,958,448	(\$1,203,261)	\$3,755,187	\$ -	\$3,755,187
14	Utility net income	\$34,346,978	(\$3,721,512)	\$30,625,466	(\$895,770)	\$29,729,696

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	Settlement Agreement	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$34,346,978	\$30,625,466	\$30,992,039
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>\$11,047,405</u>	<u>\$11,394,966</u>
<u>Calculation of Utility Income Taxes</u>				
4	Income taxes	\$3,656,225	\$2,760,062	\$2,760,062
6	Total taxes	<u>\$3,656,225</u>	<u>\$2,760,062</u>	<u>\$2,760,062</u>
7	Gross-up of Income Taxes	\$1,302,223	\$995,125	\$995,125
8	Grossed-up Income Taxes	<u>\$4,958,448</u>	<u>\$3,755,187</u>	<u>\$3,755,187</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$4,958,448</u>	<u>\$3,755,187</u>	<u>\$3,755,187</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
Settlement Agreement					
	Debt				
1	Long-term Debt	56.00%	\$466,546,818	3.53%	\$16,459,772
2	Short-term Debt	4.00%	\$33,324,773	2.16%	\$719,815
3	Total Debt	60.00%	\$499,871,591	3.44%	\$17,179,587
	Equity				
4	Common Equity	40.00%	\$333,247,727	9.19%	\$30,625,466
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$333,247,727	9.19%	\$30,625,466
7	Total	100.00%	\$833,119,318	5.74%	\$47,805,053
Per Board Decision					
	Debt				
8	Long-term Debt	56.00%	\$466,546,818	3.72%	\$17,355,542
9	Short-term Debt	4.00%	\$33,324,773	2.16%	\$719,815
10	Total Debt	60.00%	\$499,871,591	3.62%	\$18,075,357
	Equity				
11	Common Equity	40.00%	\$333,247,727	9.30%	\$30,992,039
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$333,247,727	9.30%	\$30,992,039
14	Total	100.00%	\$833,119,318	5.89%	\$49,067,395

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		Settlement Agreement		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		\$5,112,423		\$6,506,931
2	Distribution Revenue	\$158,233,086	\$158,233,086	\$158,235,254	\$158,235,254	\$158,235,254	\$156,840,746
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>\$175,044,665</u>	<u>\$169,932,242</u>	<u>\$175,044,665</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	\$17,179,587	\$17,179,587	\$18,075,357	\$18,075,357
8	Total Cost and Expenses	<u>\$147,963,722</u>	<u>\$147,963,722</u>	<u>\$140,664,012</u>	<u>\$140,664,012</u>	<u>\$141,559,782</u>	<u>\$141,559,782</u>
9	Utility Income Before Income Taxes	\$21,968,902	\$39,305,426	\$29,268,230	\$34,380,653	\$28,372,460	\$33,484,883
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	\$9,690,169	\$14,802,592	\$8,794,399	\$13,906,822
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	\$2,567,895	\$3,922,687	\$2,330,516	\$3,685,308
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>\$26,867,835</u>	<u>\$30,625,466</u>	<u>\$26,209,445</u>	<u>\$29,729,696</u>
16	Utility Rate Base	\$923,305,865	\$923,305,865	\$833,119,318	\$833,119,318	\$833,119,318	\$833,119,318
17	Deemed Equity Portion of Rate Base	\$369,322,346	\$369,322,346	\$333,247,727	\$333,247,727	\$333,247,727	\$333,247,727
18	Income/(Equity Portion of Rate Base)	5.84%	9.30%	8.06%	9.19%	7.86%	8.92%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.19%	9.19%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-3.46%	0.00%	-1.13%	0.00%	-1.44%	-0.38%
21	Indicated Rate of Return	4.51%	5.89%	5.29%	5.74%	5.32%	5.74%
22	Requested Rate of Return on Rate Base	5.89%	5.89%	5.74%	5.74%	5.89%	5.89%
23	Deficiency/Sufficiency in Rate of Return	-1.38%	0.00%	-0.45%	0.00%	-0.57%	-0.15%
24	Target Return on Equity	\$34,346,978	\$34,346,978	\$30,625,466	\$30,625,466	\$30,992,039	\$30,992,039
25	Revenue Deficiency/(Sufficiency)	\$12,783,483	\$0	\$3,757,631	\$0	\$4,782,594	(\$1,262,342)
26	Gross Revenue Deficiency/(Sufficiency)	\$17,336,524 (1)		\$5,112,423 (1)		\$6,506,931 (1)	

Notes:

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



Ontario Energy Board

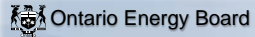
Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Requirement

Line No.	Particulars	Application	Settlement Agreement	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	\$3,755,187	\$3,755,187
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$20,032,044	\$17,179,587	\$18,075,357
	Return on Deemed Equity	\$34,346,978	\$30,625,466	\$30,992,039
8	Service Revenue Requirement (before Revenues)	<u>\$187,269,148</u>	<u>\$175,044,665</u>	<u>\$176,307,007</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>\$163,347,677</u>	<u>\$176,307,007</u>
11	Distribution revenue	\$175,569,610 (2)	\$163,347,677 (3)	\$163,347,677
12	Other revenue	\$11,699,538	\$11,696,988	\$11,696,988
13	Total revenue	<u>\$187,269,148</u>	<u>\$175,044,665</u>	<u>\$175,044,665</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$0 (1)</u>	<u>\$0 (1)</u>	<u>(\$1,262,342) (1)</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 \$164,472,316



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
2	Exhibit B-2-1, D-4-1 and F-1-1, IR OEB#1 and EP#38	See note 12, 13 & 14 on Data Input Sheet, Update 2014	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	Amended Settlement Agreement	See data Input Sheet for Notes	5.74%	\$ 833,119,318	\$ 977,391,050	\$ 77,116,154	\$ 40,378,861	\$ 3,755,187	\$ 81,017,720	\$ 175,044,665	\$ 11,696,988	\$ 163,347,677	\$ 5,112,423
	Change	\$ 6,494,262	-0.15%	\$ 88,833,184	\$ 4,000,000	\$ 62,241,375	\$ 376,724	\$ 1,228,632	\$ 4,000,000	\$ 12,099,618	\$ 2,550	\$ 12,097,067	\$ 12,097,067
4	Change												
5	Change												
6	Change												
7	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 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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[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 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)	Adjustments	Settlement Agreement	(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)	(5)	\$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)		7.89%	(9)		7.89% (9)
2 Utility Income							
Operating Revenues:							
Distribution Revenue at Current Rates	\$157,869,752	(10)	\$2,169	\$157,871,921	###		
Distribution Revenue at Proposed Rates	\$185,669,946		(\$15,162,696)	\$170,507,250	###		
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	(7)	(\$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			\$2,671,102	###		
Income taxes (grossed up)	\$4,798,717			\$3,634,152			
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%			9.19%	###		
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 \$171,621,682, number reflects amended settlement agreement.
- (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
- (16) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate %



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars		Initial Application	Adjustments	Settlement Agreement	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	(\$63,617,276)	\$78,616,537	\$ -	\$78,616,537
5	Total Rate Base		\$970,581,813	#####	\$869,749,016	\$ -	\$869,749,016

(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%	-6.31%	7.89%	0.00%	7.89%
10	Working Capital Allowance		\$142,233,812	(\$63,617,276)	\$78,616,537	\$ -	\$78,616,537

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	Settlement Agreement	Adjustments	Per Board Decision
Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$185,669,946	(\$15,162,696)	\$170,507,250	\$ -	\$170,507,250
2	Other Revenue (1)	\$11,565,131	(\$2,550)	\$11,562,581	\$ -	\$11,562,581
3	Total Operating Revenues	\$197,235,078	(\$15,165,246)	\$182,069,831	\$ -	\$182,069,831
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	(\$4,040,955)	\$18,212,544	\$1,729,061	\$19,941,605
11	Total Expenses (lines 9 to 10)	\$156,330,717	(\$9,867,012)	\$146,463,706	\$1,729,061	\$148,192,767
12	Utility income before income taxes	\$40,904,360	(\$5,298,235)	\$35,606,126	(\$1,729,061)	\$33,877,065
13	Income taxes (grossed-up)	\$4,798,717	(\$1,164,564)	\$3,634,152	\$ -	\$3,634,152
14	Utility net income	\$36,105,644	(\$4,133,670)	\$31,971,973	(\$1,729,061)	\$30,242,912

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	Settlement Agreement	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$36,105,643	\$31,971,974	\$32,354,663
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>\$10,806,046</u>	<u>\$10,743,903</u>
<u>Calculation of Utility Income Taxes</u>				
4	Income taxes	\$3,538,644	\$2,671,102	\$2,671,102
6	Total taxes	<u>\$3,538,644</u>	<u>\$2,671,102</u>	<u>\$2,671,102</u>
7	Gross-up of Income Taxes	\$1,260,073	\$963,050	\$963,050
8	Grossed-up Income Taxes	<u>\$4,798,717</u>	<u>\$3,634,152</u>	<u>\$3,634,152</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$4,798,717</u>	<u>\$3,634,152</u>	<u>\$3,634,152</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
Settlement Agreement					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$487,059,449	3.59%	\$17,461,081
2	Short-term Debt	4.00%	\$34,789,961	2.16%	\$751,463
3	Total Debt	60.00%	\$521,849,409	3.49%	\$18,212,544
	Equity				
4	Common Equity	40.00%	\$347,899,606	9.19%	\$31,971,974
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$347,899,606	9.19%	\$31,971,974
7	Total	100.00%	\$869,749,016	5.77%	\$50,184,518
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$487,059,449	3.94%	\$19,190,142
9	Short-term Debt	4.00%	\$34,789,961	2.16%	\$751,463
10	Total Debt	60.00%	\$521,849,409	3.82%	\$19,941,605
	Equity				
11	Common Equity	40.00%	\$347,899,606	9.30%	\$32,354,663
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$347,899,606	9.30%	\$32,354,663
14	Total	100.00%	\$869,749,016	6.01%	\$52,296,269

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		Settlement Agreement		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		\$12,635,330		\$14,885,057
2	Distribution Revenue	\$157,869,752	\$157,869,753	\$157,871,921	\$157,871,920	\$157,871,921	\$155,622,193
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>\$182,069,831</u>	<u>\$169,434,502</u>	<u>\$182,069,831</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	\$18,212,544	\$18,212,544	\$19,941,605	\$19,941,605
8	Total Cost and Expenses	<u>\$156,330,717</u>	<u>\$156,330,717</u>	<u>\$146,463,706</u>	<u>\$146,463,706</u>	<u>\$148,192,767</u>	<u>\$148,192,767</u>
9	Utility Income Before Income Taxes	\$13,104,167	\$40,904,360	\$22,970,797	\$35,606,126	\$21,241,736	\$33,877,065
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	\$1,804,869	\$14,440,198	\$75,808	\$12,711,137
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	\$478,290	\$3,826,652	\$20,089	\$3,368,451
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>\$22,685,007</u>	<u>\$31,971,973</u>	<u>\$21,414,147</u>	<u>\$30,242,912</u>
16	Utility Rate Base	\$970,581,813	\$970,581,813	\$869,749,016	\$869,749,016	\$869,749,016	\$869,749,016
17	Deemed Equity Portion of Rate Base	\$388,232,725	\$388,232,725	\$347,899,606	\$347,899,606	\$347,899,606	\$347,899,606
18	Income/(Equity Portion of Rate Base)	4.02%	9.30%	6.52%	9.19%	6.16%	8.69%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.19%	9.19%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-5.28%	0.00%	-2.67%	0.00%	-3.14%	-0.61%
21	Indicated Rate of Return	3.90%	6.01%	4.70%	5.77%	4.75%	5.77%
22	Requested Rate of Return on Rate Base	6.01%	6.01%	5.77%	5.77%	6.01%	6.01%
23	Deficiency/Sufficiency in Rate of Return	-2.11%	0.00%	-1.07%	0.00%	-1.26%	-0.24%
24	Target Return on Equity	\$36,105,643	\$36,105,643	\$31,971,974	\$31,971,974	\$32,354,663	\$32,354,663
25	Revenue Deficiency/(Sufficiency)	\$20,500,270	\$0	\$9,286,967	(\$0)	\$10,940,517	(\$2,111,751)
26	Gross Revenue Deficiency/(Sufficiency)	<u>\$27,800,194</u> (1)		<u>\$12,635,330</u> (1)		<u>\$14,885,057</u> (1)	

Notes:

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



Ontario Energy Board

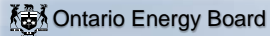
Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Requirement

Line No.	Particulars	Application	Settlement Agreement	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	\$3,634,152	\$3,634,152
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$22,253,500	\$18,212,544	\$19,941,605
	Return on Deemed Equity	\$36,105,643	\$31,971,974	\$32,354,663
8	Service Revenue Requirement (before Revenues)	<u>\$197,235,077</u>	<u>\$182,069,832</u>	<u>\$184,181,582</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>\$170,507,250</u>	<u>\$184,181,582</u>
11	Distribution revenue	\$185,669,946 (2)	\$170,507,250 (3)	\$170,507,250
12	Other revenue	\$11,565,131	\$11,562,581	\$11,562,581
13	Total revenue	<u>\$197,235,078</u>	<u>\$182,069,831</u>	<u>\$182,069,831</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$0 (1)</u>	<u>(\$0) (1)</u>	<u>(\$2,111,751) (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 \$171,621,682



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	\$ 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
3	Amended Settlement Agreement	\$ 50,184,518	5.77%	\$ 869,749,016	\$ 996,407,307	\$ 78,616,537	\$ 43,558,281	\$ 3,634,152	\$ 82,537,286	\$ 182,069,832	\$ 11,562,581	\$ 170,507,250	\$ 12,635,330
	Change	-\$ 8,097,996	-0.24%	-\$ 99,558,358	-\$ 5,239,259	-\$ 63,617,275	-\$ 499,476	-\$ 1,201,288	-\$ 5,239,259	-\$ 15,038,018	-\$ 2,550	-\$ 15,035,469	-\$ 15,035,468
4	Settlement 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

[1. Info](#)

[2. Table of Contents](#)

[3. Data Input Sheet](#)

[4. Rate Base](#)

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[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)	Adjustments	Settlement Agreement	(6)	Adjustments	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)		7.92%	(9)		7.92% (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		(\$17,523,382)	\$178,874,992	###		
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
Other expenses	\$2,225,544			\$2,225,544			\$2,225,544
3 Taxes/PILs							
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			\$3,599,306	###		
Income taxes (grossed up)	\$6,074,211			\$4,897,015			
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%			9.19%	###		
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 \$179,984,095, number reflects amended settlement agreement.
 - (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
 - (16) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate %
 - (17)



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	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	(\$65,855,660)	\$81,882,448	\$ -	\$81,882,448
5	Total Rate Base		\$1,020,297,432	#####	\$912,849,157	\$ -	\$912,849,157

(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%	-6.28%	7.92%	0.00%	7.92%
10	Working Capital Allowance		\$147,738,108	(\$65,855,660)	\$81,882,448	\$ -	\$81,882,448

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	Settlement Agreement	Adjustments	Per Board Decision
Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$196,398,374	(\$17,523,382)	\$178,874,992	\$ -	\$178,874,992
2	Other Revenue	(1) \$11,722,041	(\$2,550)	\$11,719,491	\$ -	\$11,719,491
3	Total Operating Revenues	\$208,120,414	(\$17,525,932)	\$190,594,483	\$ -	\$190,594,483
Operating Expenses:						
4	OM+A Expenses	\$90,624,894	(\$6,539,923)	\$84,084,971	\$ -	\$84,084,971
5	Depreciation/Amortization	\$47,047,409	(\$659,016)	\$46,388,393	\$ -	\$46,388,393
6	Property taxes	\$2,225,544	\$ -	\$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	\$ -	\$132,698,907
10	Deemed Interest Expense	\$24,193,293	(\$4,751,066)	\$19,442,226	\$2,203,253	\$21,645,479
11	Total Expenses (lines 9 to 10)	\$164,091,139	(\$11,950,005)	\$152,141,134	\$2,203,253	\$154,344,386
12	Utility income before income taxes	\$44,029,275	(\$5,575,926)	\$38,453,349	(\$2,203,253)	\$36,250,096
13	Income taxes (grossed-up)	\$6,074,211	(\$1,177,196)	\$4,897,015	\$ -	\$4,897,015
14	Utility net income	\$37,955,064	(\$4,398,730)	\$33,556,334	(\$2,203,253)	\$31,353,081

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	\$ -	\$11,719,491



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$37,955,064	\$33,556,335	\$33,957,989
2	Adjustments required to arrive at taxable utility income	(\$19,959,370)	(\$19,474,050)	(\$19,959,370)
3	Taxable income	<u>\$17,995,695</u>	<u>\$14,082,285</u>	<u>\$13,998,619</u>
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	\$4,476,359	\$3,599,306	\$3,599,306
6	Total taxes	<u>\$4,476,359</u>	<u>\$3,599,306</u>	<u>\$3,599,306</u>
7	Gross-up of Income Taxes	<u>\$1,597,852</u>	<u>\$1,297,709</u>	<u>\$1,297,709</u>
8	Grossed-up Income Taxes	<u>\$6,074,211</u>	<u>\$4,897,015</u>	<u>\$4,897,015</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$6,074,211</u>	<u>\$4,897,015</u>	<u>\$4,897,015</u>
10	Other tax Credits	(\$257,500)	(\$132,500)	(\$132,500)
<u>Tax Rates</u>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.31%	11.50%	11.50%
13	Total tax rate (%)	<u>26.31%</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%	\$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
Settlement Agreement					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$511,195,528	3.65%	\$18,653,525
2	Short-term Debt	4.00%	\$36,513,966	2.16%	\$788,702
3	Total Debt	60.00%	\$547,709,494	3.55%	\$19,442,226
	Equity				
4	Common Equity	40.00%	\$365,139,663	9.19%	\$33,556,335
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$365,139,663	9.19%	\$33,556,335
7	Total	100.00%	\$912,849,157	5.81%	\$52,998,562
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$511,195,528	4.08%	\$20,856,778
9	Short-term Debt	4.00%	\$36,513,966	2.16%	\$788,702
10	Total Debt	60.00%	\$547,709,494	3.95%	\$21,645,479
	Equity				
11	Common Equity	40.00%	\$365,139,663	9.30%	\$33,957,989
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$365,139,663	9.30%	\$33,957,989
14	Total	100.00%	\$912,849,157	6.09%	\$55,603,468

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		Settlement Agreement		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		\$20,562,947		\$23,312,668
2	Distribution Revenue	\$158,309,877	\$158,309,877	\$158,312,045	\$158,312,045	\$158,312,045	\$155,562,324
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>\$190,594,483</u>	<u>\$170,031,536</u>	<u>\$190,594,483</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	\$19,442,226	\$19,442,226	\$21,645,479	\$21,645,479
8	Total Cost and Expenses	<u>\$164,091,139</u>	<u>\$164,091,139</u>	<u>\$152,141,134</u>	<u>\$152,141,134</u>	<u>\$154,344,386</u>	<u>\$154,344,386</u>
9	Utility Income Before Income Taxes	\$5,940,779	\$44,029,275	\$17,890,402	\$38,453,349	\$15,687,149	\$36,250,096
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>(\$1,583,648)</u>	<u>\$18,979,299</u>	<u>(\$3,786,901)</u>	<u>\$16,776,046</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>(\$419,667)</u>	<u>\$5,029,514</u>	<u>(\$1,003,529)</u>	<u>\$4,445,652</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>\$18,442,569</u>	<u>\$33,556,334</u>	<u>\$16,823,178</u>	<u>\$31,353,081</u>
16	Utility Rate Base	\$1,020,297,432	\$1,020,297,432	\$912,849,157	\$912,849,157	\$912,849,157	\$912,849,157
17	Deemed Equity Portion of Rate Base	\$408,118,973	\$408,118,973	\$365,139,663	\$365,139,663	\$365,139,663	\$365,139,663
18	Income/(Equity Portion of Rate Base)	2.42%	9.30%	5.05%	9.19%	4.61%	8.59%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.19%	9.19%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-6.88%	0.00%	-4.14%	0.00%	-4.69%	-0.71%
21	Indicated Rate of Return	3.34%	6.09%	4.15%	5.81%	4.21%	5.81%
22	Requested Rate of Return on Rate Base	6.09%	6.09%	5.81%	5.81%	6.09%	6.09%
23	Deficiency/Sufficiency in Rate of Return	-2.75%	0.00%	-1.66%	0.00%	-1.88%	-0.29%
24	Target Return on Equity	\$37,955,064	\$37,955,064	\$33,556,335	\$33,556,335	\$33,957,989	\$33,957,989
25	Revenue Deficiency/(Sufficiency)	\$28,069,124	(\$0)	\$15,113,766	(\$1)	\$17,134,811	(\$2,604,907)
26	Gross Revenue Deficiency/(Sufficiency)	<u>\$38,088,497 (1)</u>		<u>\$20,562,947 (1)</u>		<u>\$23,312,668 (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	Settlement Agreement	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	\$4,897,015	\$4,897,015
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$24,193,293	\$19,442,226	\$21,645,479
	Return on Deemed Equity	\$37,955,064	\$33,556,335	\$33,957,989
8	Service Revenue Requirement (before Revenues)	<u>\$208,120,415</u>	<u>\$190,594,484</u>	<u>\$193,199,390</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>\$178,874,993</u>	<u>\$193,199,390</u>
11	Distribution revenue	\$196,398,374	\$178,874,992	\$178,874,992
12	Other revenue	\$11,722,041	\$11,719,491	\$11,719,491
13	Total revenue	<u>\$208,120,414</u>	<u>\$190,594,483</u>	<u>\$190,594,483</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>(\$0)</u>	<u>(\$1)</u>	<u>(\$2,604,907)</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 \$179,984,095



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	Amended Settlement Agreement	\$ 52,998,562	5.81%	\$ 912,849,157	\$1,033,869,288	\$ 81,882,448	\$ 46,388,393	\$ 4,897,015	\$ 84,084,971	\$ 190,594,484	\$ 11,719,491	\$ 178,874,992	\$ 20,562,947
	Change	-\$ 9,077,993	-0.28%	-\$ 106,269,489	-\$ 6,539,923	-\$ 65,855,660	-\$ 555,031	-\$ 1,257,937	-\$ 6,539,923	-\$ 17,430,884	-\$ 2,550	-\$ 17,428,335	-\$ 17,428,335
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 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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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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[6. Taxes PILs](#)

[7. Cost of Capital](#)

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[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)	Adjustments	Settlement Agreement	(6)	Adjustments	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)		7.55%	(9)		7.55% (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		(\$19,793,422)	\$186,220,676	###		
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			\$5,289,883	###		
Income taxes (grossed up)	\$8,472,655			\$7,197,120			
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%			9.19%	###		
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 \$187,327,073, number reflects amended settlement agreement.
- (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
- (16) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	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	(\$68,732,483)	\$76,760,294	\$ -	\$76,760,294
5	Total Rate Base		\$1,050,724,150	#####	\$936,124,119	\$ -	\$936,124,119

(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%	-6.65%	7.55%	0.00%	7.55%
10	Working Capital Allowance		\$145,492,777	(\$68,732,483)	\$76,760,294	\$ -	\$76,760,294

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	Settlement Agreement	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$206,014,098	(\$19,793,422)	\$186,220,676	\$ -	\$186,220,676
2	Other Revenue	(1) \$11,801,959	(\$2,550)	\$11,799,409	\$ -	\$11,799,409
3	Total Operating Revenues	\$217,816,057	(\$19,795,972)	\$198,020,085	\$ -	\$198,020,085
	Operating Expenses:					
4	OM+A Expenses	\$93,565,672	(\$7,904,389)	\$85,661,283	\$ -	\$85,661,283
5	Depreciation/Amortization	\$48,948,694	(\$791,118)	\$48,157,576	\$ -	\$48,157,576
6	Property taxes	\$2,297,762	\$ -	\$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	\$ -	\$136,116,621
10	Deemed Interest Expense	\$25,444,336	(\$5,149,914)	\$20,294,422	\$2,374,760	\$22,669,182
11	Total Expenses (lines 9 to 10)	\$170,256,464	(\$13,845,421)	\$156,411,043	\$2,374,760	\$158,785,803
12	Utility income before income taxes	\$47,559,593	(\$5,950,551)	\$41,609,042	(\$2,374,760)	\$39,234,283
13	Income taxes (grossed-up)	\$8,472,655	(\$1,275,535)	\$7,197,120	\$ -	\$7,197,120
14	Utility net income	\$39,086,939	(\$4,675,016)	\$34,411,923	(\$2,374,760)	\$32,037,163

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	\$ -	\$11,799,409



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$39,086,938	\$34,411,923	\$34,823,817
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>\$20,435,410</u>	<u>\$20,340,479</u>
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	\$6,239,454	\$5,289,883	\$5,289,883
6	Total taxes	<u>\$6,239,454</u>	<u>\$5,289,883</u>	<u>\$5,289,883</u>
7	Gross-up of Income Taxes	\$2,233,201	\$1,907,237	\$1,907,237
8	Grossed-up Income Taxes	<u>\$8,472,655</u>	<u>\$7,197,120</u>	<u>\$7,197,120</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$8,472,655</u>	<u>\$7,197,120</u>	<u>\$7,197,120</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
Settlement Agreement					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$524,229,507	3.72%	\$19,485,611
2	Short-term Debt	4.00%	\$37,444,965	2.16%	\$808,811
3	Total Debt	60.00%	\$561,674,472	3.61%	\$20,294,422
	Equity				
4	Common Equity	40.00%	\$374,449,648	9.19%	\$34,411,923
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$374,449,648	9.19%	\$34,411,923
7	Total	100.00%	\$936,124,119	5.84%	\$54,706,345
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$524,229,507	4.17%	\$21,860,370
9	Short-term Debt	4.00%	\$37,444,965	2.16%	\$808,811
10	Total Debt	60.00%	\$561,674,472	4.04%	\$22,669,182
	Equity				
11	Common Equity	40.00%	\$374,449,648	9.30%	\$34,823,817
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$374,449,648	9.30%	\$34,823,817
14	Total	100.00%	\$936,124,119	6.14%	\$57,492,999

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		Settlement Agreement		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		\$27,350,334		\$30,285,494
2	Distribution Revenue	\$158,868,175	\$158,868,176	\$158,870,343	\$158,870,342	\$158,870,343	\$155,935,182
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>\$198,020,085</u>	<u>\$170,669,752</u>	<u>\$198,020,085</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	\$20,294,422	\$20,294,422	\$22,669,182	\$22,669,182
8	Total Cost and Expenses	<u>\$170,256,464</u>	<u>\$170,256,464</u>	<u>\$156,411,043</u>	<u>\$156,411,043</u>	<u>\$158,785,803</u>	<u>\$158,785,803</u>
9	Utility Income Before Income Taxes	\$413,671	\$47,559,593	\$14,258,709	\$41,609,042	\$11,883,950	\$39,234,283
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	\$282,196	\$27,632,529	<u>(\$2,092,563)</u>	\$25,257,770
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	\$74,782	\$7,322,620	<u>(\$554,529)</u>	\$6,693,309
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>\$14,309,427</u>	<u>\$34,411,923</u>	<u>\$12,563,979</u>	<u>\$32,037,163</u>
16	Utility Rate Base	\$1,050,724,150	\$1,050,724,150	\$936,124,119	\$936,124,119	\$936,124,119	\$936,124,119
17	Deemed Equity Portion of Rate Base	\$420,289,660	\$420,289,660	\$374,449,648	\$374,449,648	\$374,449,648	\$374,449,648
18	Income/(Equity Portion of Rate Base)	1.04%	9.30%	3.82%	9.19%	3.36%	8.56%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.19%	9.19%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-8.26%	0.00%	-5.37%	0.00%	-5.94%	-0.74%
21	Indicated Rate of Return	2.84%	6.14%	3.70%	5.84%	3.76%	5.84%
22	Requested Rate of Return on Rate Base	6.14%	6.14%	5.84%	5.84%	6.14%	6.14%
23	Deficiency/Sufficiency in Rate of Return	-3.30%	0.00%	-2.15%	0.00%	-2.38%	-0.30%
24	Target Return on Equity	\$39,086,938	\$39,086,938	\$34,411,923	\$34,411,923	\$34,823,817	\$34,823,817
25	Revenue Deficiency/(Sufficiency)	\$34,719,321	\$0	\$20,102,495	\$0	\$22,259,838	(\$2,786,654)
26	Gross Revenue Deficiency/(Sufficiency)	<u>\$47,145,922 (1)</u>		<u>\$27,350,334 (1)</u>		<u>\$30,285,494 (1)</u>	

Notes:

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



Ontario Energy Board

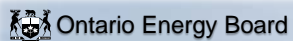
Revenue Requirement Workform (RRWF) for 2015 Filers

Revenue Requirement

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
1	OM&A Expenses	\$93,565,672	\$85,661,283	\$85,661,283
2	Amortization/Depreciation	\$48,948,694	\$48,157,576	\$48,157,576
3	Property Taxes	\$2,297,762	\$2,297,762	\$2,297,762
5	Income Taxes (Grossed up)	\$8,472,655	\$7,197,120	\$7,197,120
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$25,444,336	\$20,294,422	\$22,669,182
	Return on Deemed Equity	\$39,086,938	\$34,411,923	\$34,823,817
8	Service Revenue Requirement (before Revenues)	<u>\$217,816,057</u>	<u>\$198,020,085</u>	<u>\$200,806,740</u>
9	Revenue Offsets	\$11,801,959	\$11,799,409	\$ -
10	Base Revenue Requirement (excluding Transformer Owership Allowance credit adjustment)	<u>\$206,014,098</u>	<u>\$186,220,676</u>	<u>\$200,806,740</u>
11	Distribution revenue	\$206,014,098 (2)	\$186,220,676 (3)	\$186,220,676
12	Other revenue	\$11,801,959	\$11,799,409	\$11,799,409
13	Total revenue	<u>\$217,816,057</u>	<u>\$198,020,085</u>	<u>\$198,020,085</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$0 (1)</u>	<u>\$0 (1)</u>	<u>(\$2,786,654) (1)</u>

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 \$187,327,073



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

[1. Info](#)

[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)	Adjustments	Settlement Agreement	(6)	Adjustments	Per Board Decision
1 Rate Base							
Gross Fixed Assets (average)	\$1,221,017,793		(\$55,656,231) #	\$ 1,165,361,562	###		\$1,165,361,562
Accumulated Depreciation (average)	(\$275,019,996)	(5)	\$5,639,884 #	(\$269,380,112)	###		(\$269,380,112)
Allowance for Working Capital:							
Controllable Expenses	\$98,974,203		(\$9,335,140)	\$ 89,639,063			\$89,639,063
Cost of Power	\$945,198,501			\$ 945,198,501			\$945,198,501
Working Capital Rate (%)	14.20%	(9)		7.52%	(9)		7.52% (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		(\$22,094,972)	\$190,436,727	###		
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			\$87,266,738
Depreciation/Amortization	\$50,294,804		(\$911,284) #	\$ 49,383,520			\$49,383,520
Property taxes	\$2,372,325			\$ 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			\$4,584,682	###		
Income taxes (grossed up)	\$7,587,145			\$6,237,663			
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)		(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%			9.19%	###		
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.
- (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 \$191,542,089, number reflects amended settlement agreement.
 - (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
 - (16) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate
 - (17)



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2015 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	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	(\$70,452,739)	\$77,819,785	\$ -	\$77,819,785
5	Total Rate Base		\$1,094,270,321	#####	\$973,801,235	\$ -	\$973,801,235

(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%	-6.68%	7.52%	0.00%	7.52%
10	Working Capital Allowance		\$148,272,524	(\$70,452,739)	\$77,819,785	\$ -	\$77,819,785

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	Settlement Agreement	Adjustments	Per Board Decision
Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$212,531,699	(\$22,094,972)	\$190,436,727	\$ -	\$190,436,727
2	Other Revenue	(1) \$11,897,833	(\$2,550)	\$11,895,283	\$ -	\$11,895,283
3	Total Operating Revenues	\$224,429,532	(\$22,097,522)	\$202,332,010	\$ -	\$202,332,010
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	(\$5,591,695)	\$21,274,830	\$2,633,938	\$23,908,768
11	Total Expenses (lines 9 to 10)	\$176,135,531	(\$15,838,118)	\$160,297,413	\$2,633,938	\$162,931,351
12	Utility income before income taxes	\$48,294,001	(\$6,259,404)	\$42,034,597	(\$2,633,938)	\$39,400,659
13	Income taxes (grossed-up)	\$7,587,145	(\$1,349,482)	\$6,237,663	\$ -	\$6,237,663
14	Utility net income	\$40,706,856	(\$4,909,923)	\$35,796,933	(\$2,633,938)	\$33,162,996

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	Settlement Agreement	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$40,706,856	\$35,796,933	\$36,225,406
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>\$17,747,858</u>	<u>\$17,620,687</u>
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	\$5,588,566	\$4,584,682	\$4,584,682
6	Total taxes	<u>\$5,588,566</u>	<u>\$4,584,682</u>	<u>\$4,584,682</u>
7	Gross-up of Income Taxes	\$1,998,579	\$1,652,981	\$1,652,981
8	Grossed-up Income Taxes	<u>\$7,587,145</u>	<u>\$6,237,663</u>	<u>\$6,237,663</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$7,587,145</u>	<u>\$6,237,663</u>	<u>\$6,237,663</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
Settlement Agreement					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$545,328,692	3.75%	\$20,433,466
2	Short-term Debt	4.00%	\$38,952,049	2.16%	\$841,364
3	Total Debt	60.00%	\$584,280,741	3.64%	\$21,274,830
	Equity				
4	Common Equity	40.00%	\$389,520,494	9.19%	\$35,796,933
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$389,520,494	9.19%	\$35,796,933
7	Total	100.00%	\$973,801,235	5.86%	\$57,071,764
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$545,328,692	4.23%	\$23,067,404
9	Short-term Debt	4.00%	\$38,952,049	2.16%	\$841,364
10	Total Debt	60.00%	\$584,280,741	4.09%	\$23,908,768
	Equity				
11	Common Equity	40.00%	\$389,520,494	9.30%	\$36,225,406
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$389,520,494	9.30%	\$36,225,406
14	Total	100.00%	\$973,801,235	6.18%	\$60,134,174

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		Settlement Agreement		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		\$31,078,558		\$34,295,451
2	Distribution Revenue	\$159,356,002	\$159,356,002	\$159,358,169	\$159,358,169	\$159,358,169	\$156,141,276
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>\$202,332,010</u>	<u>\$171,253,452</u>	<u>\$202,332,010</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	\$21,274,830	\$21,274,830	\$23,908,768	\$23,908,768
8	Total Cost and Expenses	<u>\$176,135,531</u>	<u>\$176,135,531</u>	<u>\$160,297,413</u>	<u>\$160,297,413</u>	<u>\$162,931,351</u>	<u>\$162,931,351</u>
9	Utility Income Before Income Taxes	<u>(\$4,881,697)</u>	\$48,294,001	\$10,956,039	\$42,034,597	\$8,322,101	\$39,400,659
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>(\$7,093,036)</u>	\$23,985,522	<u>(\$9,726,974)</u>	\$21,351,584
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>(\$1,879,655)</u>	\$6,356,163	<u>(\$2,577,648)</u>	\$5,658,170
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>\$12,954,193</u>	<u>\$35,796,933</u>	<u>\$11,018,249</u>	<u>\$33,162,996</u>
16	Utility Rate Base	\$1,094,270,321	\$1,094,270,321	\$973,801,235	\$973,801,235	\$973,801,235	\$973,801,235
17	Deemed Equity Portion of Rate Base	\$437,708,128	\$437,708,128	\$389,520,494	\$389,520,494	\$389,520,494	\$389,520,494
18	Income/(Equity Portion of Rate Base)	0.35%	9.30%	3.33%	9.19%	2.83%	8.51%
19	Target Return - Equity on Rate Base	9.30%	9.30%	9.19%	9.19%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-8.95%	0.00%	-5.86%	0.00%	-6.47%	-0.79%
21	Indicated Rate of Return	2.60%	6.18%	3.51%	5.86%	3.59%	5.86%
22	Requested Rate of Return on Rate Base	6.18%	6.18%	5.86%	5.86%	6.18%	6.18%
23	Deficiency/Sufficiency in Rate of Return	-3.58%	0.00%	-2.35%	0.00%	-2.59%	-0.31%
24	Target Return on Equity	\$40,706,856	\$40,706,856	\$35,796,933	\$35,796,933	\$36,225,406	\$36,225,406
25	Revenue Deficiency/(Sufficiency)	\$39,168,345	\$0	\$22,842,740	\$0	\$25,207,157	(\$3,062,410)
26	Gross Revenue Deficiency/(Sufficiency)	\$53,175,698 (1)		\$31,078,558 (1)		\$34,295,451 (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	Settlement Agreement	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	\$6,237,663	\$6,237,663
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$26,866,525	\$21,274,830	\$23,908,768
	Return on Deemed Equity	\$40,706,856	\$35,796,933	\$36,225,406
8	Service Revenue Requirement (before Revenues)	<u>\$224,429,532</u>	<u>\$202,332,010</u>	<u>\$205,394,420</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>\$190,436,727</u>	<u>\$205,394,420</u>
11	Distribution revenue	\$212,531,699	\$190,436,727	\$190,436,727
12	Other revenue	\$11,897,833	\$11,895,283	\$11,895,283
13	Total revenue	<u>\$224,429,532</u>	<u>\$202,332,010</u>	<u>\$202,332,010</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$0</u>	<u>\$0</u>	<u>(\$3,062,410)</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 \$191,542,089

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)	<u>T0</u>	2,760,062
Test Year - Grossed-up PILs	<u>T0</u>	3,755,187
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>	30,625,466
Taxable Income	<u>T1</u>	11,047,405
Difference	calculated	-19,578,061 as above



Income Tax/PILs Workform for 2016 Filers

Rate Base

S **\$ 833,119,318**

Return on Ratebase

Deemed ShortTerm Debt %	4.00%	T	\$	33,324,773	$W = S * T$
Deemed Long Term Debt %	56.00%	U	\$	466,546,818	$X = S * U$
Deemed Equity %	40.00%	V	\$	333,247,727	$Y = S * V$
Short Term Interest Rate	2.16%	Z	\$	719,815	$AC = W * Z$
Long Term Interest	3.53%	AA	\$	16,459,772	$AD = X * AA$
Return on Equity (Regulatory Income)	9.19%	AB	\$	30,625,466	$AE = Y * AB$ T1
Return on Rate Base			\$	47,805,053	$AF = AC + AD + AE$

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**

	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Federal income tax					
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 & Ontario Small Business					
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](#)

[B13](#)

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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/PILs Workform for 2016 Filer

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 = #####	
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			
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
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	\$ 11,047,405 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					\$ 2,927,562 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					\$ 2,760,062 I = H + E S. Su
Corporate PILs/Income Tax Provision Gross Up ¹		73.50%	J		\$ 995,125 K = J * I
Income Tax (grossed-up)					\$ 3,755,187 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	A.	30,625,466

	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		40,378,861
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	T13	3,227,504
Reserves from financial statements- balance at end of year	126	T13	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		
<i>Other Additions: (please explain in detail the nature of the item)</i>			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
	296		
	297		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits received			167,500
Total Additions			50,838,222
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	<u>T8</u>	60,268,749
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10 CEC	405	<u>T10</u>	948,726
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves end of year	413	<u>T13</u>	3,227,504
Reserves from financial statements - balance at beginning of year	414	<u>T13</u>	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
<i>Other deductions: (Please explain in detail the nature of the item)</i>			
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		
	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	11,047,405
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	11,047,405

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	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 - 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)	<u>T0</u>	2,671,102
Test Year - Grossed-up PILs	<u>T0</u>	3,634,152
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>	31,971,974
Taxable Income	<u>T1</u>	10,806,045
Difference	calculated	-21,165,928 as above



Income Tax/PILs Workform for 2016 Filers

Rate Base

S **\$ 869,749,016**

Return on Ratebase

Deemed ShortTerm Debt %	4.00%	T	\$	34,789,961	$W = S * T$
Deemed Long Term Debt %	56.00%	U	\$	487,059,449	$X = S * U$
Deemed Equity %	40.00%	V	\$	347,899,606	$Y = S * V$
Short Term Interest Rate	2.16%	Z	\$	751,463	$AC = W * Z$
Long Term Interest	3.59%	AA	\$	17,461,081	$AD = X * AA$
Return on Equity (Regulatory Income)	9.19%	AB	\$	31,971,974	$AE = Y * AB$ T1
Return on Rate Base			\$	50,184,518	$AF = AC + AD + AE$

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

Impairment charge				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
Total Additions		48,890,634	0	48,890,634
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	71,086,230		71,086,230
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	998,873		998,873
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	5,371,304		5,371,304
Contributions to deferred income plans	416	600,000		600,000
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	1,427,000		1,427,000
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				0
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				0
				0
				0
				0
				0
				0
				0
				0
Total Deductions		82,710,911	0	82,710,911
Net Income for Tax Purposes		-6,183,277	0	-6,183,277
Charitable donations from Schedule 2	311	73,500		73,500
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		-6,256,777	0	-6,256,777



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	x 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	x 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	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 - 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](#)

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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 \$ 11,047,405 **A**

B

C

26.50% **D = B + C**

calculated \$ 2,927,562 **E = A * D**

F

\$ 167,500 **G**

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

\$ 2,760,062 **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		30,625,466
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

Other Additions			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits Received			167,500
Total Additions			50,838,222
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	B8	60,268,749
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	B10	948,726
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	B13	3,227,504
Reserves from financial statements - balance at beginning of year	414	B13	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
<i>Other deductions: (Please explain in detail the nature of the item)</i>			



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	11,047,405
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	11,047,405



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	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	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 - 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	\$ 10,806,045 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					\$ 2,863,602 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					\$ 2,671,102 I = H + E S. Su
Corporate PILs/Income Tax Provision Gross Up ¹		73.50%	J		\$ 963,050 K = J * I
Income Tax (grossed-up)					\$ 3,634,152 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>	31,971,974

	T2 S1 line #		
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104		43,558,281
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	T13	3,227,504
Reserves from financial statements- balance at end of year	126	T13	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		
<i>Other Additions: (please explain in detail the nature of the item)</i>			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
	296		
	297		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits received			192,500
Total Additions			54,042,642
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	<u>I8</u>	65,124,596
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10 CEC	405	<u>I10</u>	885,167
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves end of year	413	<u>I13</u>	3,227,504
Reserves from financial statements - balance at beginning of year	414	<u>I13</u>	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
<i>Other deductions: (Please explain in detail the nature of the item)</i>			
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		
	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	10,806,045
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	10,806,045

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 8 CCA - Test Year

Class	Class Description	Working Paper Reference	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	B8	\$ 177,991,944			\$ 177,991,944	\$ -	\$ 177,991,944	4%	\$ 7,119,678	\$ 170,872,266
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	B8	\$ 25,513,892	2,500,925		\$ 28,014,817	\$ 1,250,463	\$ 26,764,354	6%	\$ 1,605,861	\$ 26,408,955
2	Distribution System - pre 1988	B8	\$ 56,109,134			\$ 56,109,134	\$ -	\$ 56,109,134	6%	\$ 3,366,548	\$ 52,742,586
8	General Office/Stores Equip	B8	\$ 10,546,595	5,659,176		\$ 16,205,771	\$ 2,829,588	\$ 13,376,183	20%	\$ 2,675,237	\$ 13,530,534
10	Computer Hardware/ Vehicles	B8	\$ 4,669,899	1,035,059		\$ 5,704,958	\$ 517,530	\$ 5,187,428	30%	\$ 1,556,229	\$ 4,148,729
10.1	Certain Automobiles	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	B8	\$ 2,873,320	14,487,488		\$ 17,360,808	\$ 7,243,744	\$ 10,117,064	100%	\$ 10,117,064	\$ 7,243,744
13.1	Lease # 1	B8	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.2	Lease # 2	B8	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	B8	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	B8	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	B8	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bi	B8	\$ -			\$ -	\$ -	\$ -	8%	\$ -	\$ -
42	Fibre Optic Cable	B8	\$ 287,834			\$ 287,834	\$ -	\$ 287,834	12%	\$ 34,540	\$ 253,294
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	B8	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	B8	\$ 7,907			\$ 7,907	\$ -	\$ 7,907	45%	\$ 3,558	\$ 4,349
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	B8	\$ 425,251,380	57,120,445		\$ 482,371,825	\$ 28,560,223	\$ 453,811,602	8%	\$ 36,304,928	\$ 446,066,896
50	Data Network Infrastructure Equipment - post Mar 2007	B8	\$ 2,983,989	957,202		\$ 3,941,191	\$ 478,601	\$ 3,462,590	55%	\$ 1,904,424	\$ 2,036,766
52	Computer Hardware and system software	B8	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	B8	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
3	Building - pre 1988	B8	\$ 8,730,589			\$ 8,730,589	\$ -	\$ 8,730,589	5%	\$ 436,529	\$ 8,294,060
			\$ -			\$ -	\$ -	\$ -	10%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
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			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
TOTAL			\$ 714,966,480	\$ 81,760,295	\$ -	\$ 796,726,775	\$ 40,880,148	\$ 755,846,628		\$ 65,124,596	\$ 731,602,180



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	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
		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 - 2018
Last COS Re-based Year	2012

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

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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>	3,599,306
Test Year - Grossed-up PILs	<u>T0</u>	4,897,014
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>	33,556,335
Taxable Income	<u>T1</u>	14,082,285
Difference	calculated	-19,474,050 as above



Income Tax/PILs Workform for 2016 Filers

Rate Base

S **\$ 912,849,158**

Return on Ratebase

Deemed ShortTerm Debt %	4.00%	T	\$	36,513,966	$W = S * T$
Deemed Long Term Debt %	56.00%	U	\$	511,195,528	$X = S * U$
Deemed Equity %	40.00%	V	\$	365,139,663	$Y = S * V$
Short Term Interest Rate	2.16%	Z	\$	788,702	$AC = W * Z$
Long Term Interest	3.65%	AA	\$	18,653,525	$AD = X * AA$
Return on Equity (Regulatory Income)	9.19%	AB	\$	33,556,335	$AE = Y * AB$ T1
Return on Rate Base			\$	52,998,562	$AF = AC + AD + AE$

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**

	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Federal income tax					
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 & Ontario Small Business					
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

\$ 11,047,405 **A**

26.50% **M = K + L**

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

\$ 2,927,562 **E = A * D**

F

\$ 167,500 **G**

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

Corporate PILs/Income Tax Provision for Historical Year

\$ 2,760,062 **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	30,625,466		30,625,466
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

Impairment charge				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
Total Additions		50,838,222	0	50,838,222
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	60,268,749		60,268,749
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	948,726		948,726
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	5,371,304		5,371,304
Contributions to deferred income plans	416	600,000		600,000
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			0
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				0
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				0
				0
				0
				0
				0
				0
				0
				0
Total Deductions		70,416,283	0	70,416,283
Net Income for Tax Purposes		11,047,405	0	11,047,405
Charitable donations from Schedule 2				
	311	0		0
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 <i>(Please include explanation and calculation in Manager's summary)</i>				
	332			0
Limited partnership losses of preceding taxation years from Schedule 4				
	335			0
TAXABLE INCOME		11,047,405	0	11,047,405



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
<u>Additions</u>					
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
					<u>282,491</u>
					282,491
Amount transferred on amalgamation or wind-up of subsidiary	0				
					0
				Subtotal	<u>13,553,228</u>
<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	<u>0</u>
				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](#)

[B13](#)

[B13](#)

[B13](#)

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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 \$ 10,806,045 **A**

B

C

26.50% **D = B + C**

calculated \$ 2,863,602 **E = A * D**

F

\$ 192,500 **G**

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

\$ 2,671,102 **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		31,971,974
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

Other Additions			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits Received			192,500
Total Additions			54,042,642
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	B8	65,124,596
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	B10	885,167
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	B13	3,227,504
Reserves from financial statements - balance at beginning of year	414	B13	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
<i>Other deductions: (Please explain in detail the nature of the item)</i>			



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	10,806,045
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	10,806,045



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	12,604,502
		H10	
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
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	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 - 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	\$ 14,082,285 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					\$ 3,731,806 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					\$ 3,599,306 I = H + E S. Su
Corporate PILs/Income Tax Provision Gross Up ¹		73.50%	J		\$ 1,297,709 K = J * I
Income Tax (grossed-up)					\$ 4,897,014 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>	33,556,335

	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		

Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
<i>Other Additions: (please explain in detail the nature of the item)</i>			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
	296		
	297		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits received			132,500
Total Additions			56,812,754
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	<u>I8</u>	66,246,978
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10 CEC	405	<u>I10</u>	841,018
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves end of year	413	<u>I13</u>	3,227,504
Reserves from financial statements - balance at beginning of year	414	<u>I13</u>	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
<i>Other deductions: (Please explain in detail the nature of the item)</i>			
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		
	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	14,082,285
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	14,082,285

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 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	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 - 2019
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	-13,976,513
Test Year - Payments in Lieu of Taxes (PILs)	T0	5,289,883
Test Year - Grossed-up PILs	T0	7,197,120
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	34,411,923
Taxable Income	T1	20,435,409
Difference	calculated	-13,976,513 as above



Income Tax/PILs Workform for 2016 Filers

Rate Base

S **\$ 936,124,120**

Return on Ratebase

Deemed Short Term Debt %	4.00%	T	\$ 37,444,965	$W = S * T$
Deemed Long Term Debt %	56.00%	U	\$ 524,229,507	$X = S * U$
Deemed Equity %	40.00%	V	\$ 374,449,648	$Y = S * V$
Short Term Interest Rate	2.16%	Z	\$ 808,811	$AC = W * Z$
Long Term Interest	3.72%	AA	\$ 19,485,611	$AD = X * AA$
Return on Equity (Regulatory Income)	9.19%	AB	\$ 34,411,923	$AE = Y * AB$ T1
Return on Rate Base			\$ 54,706,345	$AF = AC + AD + AE$

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**

	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Federal income tax					
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 & Ontario Small Business					
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

\$ 10,806,045 **A**

26.50% **M = K + L**

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

\$ 2,863,602 **E = A * D**

F

\$ 192,500 **G**

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

Corporate PILs/Income Tax Provision for Historical Year

\$ 2,671,102 **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	31,971,974		31,971,974
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

Impairment charge				0
				0
				0
				0
				0
				0
				0
				0
Total Additions		54,042,642	0	54,042,642
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	65,124,596		65,124,596
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	885,167		885,167
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	5,371,304		5,371,304
Contributions to deferred income plans	416	600,000		600,000
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			0
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				0
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				0
				0
				0
				0
				0
				0
				0
Total Deductions		75,208,570	0	75,208,570
Net Income for Tax Purposes		10,806,045	0	10,806,045
Charitable donations from Schedule 2	311	0		0
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		10,806,045	0	10,806,045



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 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](#)

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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 \$ 14,082,285 **A**

B

C

26.50% **D = B + C**

calculated \$ 3,731,806 **E = A * D**

F

\$ 132,500 **G**

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

\$ 3,599,306 **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		33,556,335
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

Other Additions			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits Received			132,500
Total Additions			56,812,754
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	B8	66,246,978
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	B10	841,018
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	B13	3,227,504
Reserves from financial statements - balance at beginning of year	414	B13	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
<i>Other deductions: (Please explain in detail the nature of the item)</i>			



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	14,082,285
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	14,082,285



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	\$ 20,435,409 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					\$ 5,415,383 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					\$ 5,289,883 I = H + E S. Su
Corporate PILs/Income Tax Provision Gross Up ¹		73.50%	J		\$ 1,907,237 K = J * I
Income Tax (grossed-up)					\$ 7,197,120 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>	34,411,923

	T2 S1 line #		
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104		48,157,576
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	T13	3,227,504
Reserves from financial statements- balance at end of year	126	T13	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	20,435,409
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	20,435,409

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 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 **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



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>	4,584,682
Test Year - Grossed-up PILs	<u>T0</u>	6,237,663
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>	35,796,933
Taxable Income	<u>T1</u>	17,747,858
Difference	calculated	-18,049,075 as above



Income Tax/PILs Workform for 2016 Filers

Rate Base

S **\$ 973,801,235**

Return on Ratebase

Deemed ShortTerm Debt %	4.00%	T	\$	38,952,049	$W = S * T$
Deemed Long Term Debt %	56.00%	U	\$	545,328,692	$X = S * U$
Deemed Equity %	40.00%	V	\$	389,520,494	$Y = S * V$
Short Term Interest Rate	2.16%	Z	\$	841,364	$AC = W * Z$
Long Term Interest	3.75%	AA	\$	20,433,466	$AD = X * AA$
Return on Equity (Regulatory Income)	9.19%	AB	\$	35,796,933	$AE = Y * AB$ T1
Return on Rate Base			\$	57,071,764	$AF = AC + AD + AE$

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%

H1
B
C

Wires Only

\$ 14,082,285 A

26.50% M = K + L

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits
Total Tax Credits

\$ 3,731,806 E = A * D

F

\$ 132,500 G

\$ 132,500 H = F + G

Corporate PILs/Income Tax Provision for Historical Year

\$ 3,599,306 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	33,556,335		33,556,335
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/PILs 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	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 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 - 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](#)

[B13](#)

[B13](#)

[B13](#)

[B13](#)

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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 \$ 20,435,409 **A**

B

C

26.50% **D = B + C**

calculated \$ 5,415,383 **E = A * D**

F

\$ 125,500 **G**

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

\$ 5,289,883 **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		34,411,923
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

Other Additions			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits Received			125,500
Total Additions			58,574,937
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	B8	62,567,518
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	B10	785,124
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	B13	3,227,504
Reserves from financial statements - balance at beginning of year	414	B13	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
<i>Other deductions: (Please explain in detail the nature of the item)</i>			



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	20,435,409
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	20,435,409



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			
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	\$ 17,747,858 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					\$ 4,703,182 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					\$ 4,584,682 I = H + E S. Su
Corporate PILs/Income Tax Provision Gross Up ¹		73.50%	J		\$ 1,652,981 K = J * I
Income Tax (grossed-up)					\$ 6,237,663 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>	35,796,933

	T2 S1 line #		
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104		49,383,520
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		

Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
<i>Other Additions: (please explain in detail the nature of the item)</i>			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
	296		
	297		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits received			118,500
Total Additions			59,793,881
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	T8	67,909,279
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10 CEC	405	T10	734,870
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves end of year	413	T13	3,227,504
Reserves from financial statements - balance at beginning of year	414	T13	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
<i>Other deductions: (Please explain in detail the nature of the item)</i>			
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		
	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	17,747,858
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	17,747,858

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 8 CCA - Test Year

Class	Class Description	Working Paper Reference	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	B8	\$ 157,475,881			\$ 157,475,881	\$ -	\$ 157,475,881	4%	\$ 6,299,035	\$ 151,176,846
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	B8	\$ 26,841,355	7,064,568		\$ 33,905,923	\$ 3,532,284	\$ 30,373,639	6%	\$ 1,822,418	\$ 32,083,504
2	Distribution System - pre 1988	B8	\$ 46,603,349			\$ 46,603,349	\$ -	\$ 46,603,349	6%	\$ 2,796,201	\$ 43,807,148
8	General Office/Stores Equip	B8	\$ 14,544,371	4,684,276		\$ 19,228,647	\$ 2,342,138	\$ 16,886,509	20%	\$ 3,377,302	\$ 15,851,346
10	Computer Hardware/ Vehicles	B8	\$ 4,154,364	1,572,486		\$ 5,726,850	\$ 786,243	\$ 4,940,607	30%	\$ 1,482,182	\$ 4,244,668
10.1	Certain Automobiles	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	B8	\$ 2,162,639	11,398,852		\$ 13,561,491	\$ 5,699,426	\$ 7,862,065	100%	\$ 7,862,065	\$ 5,699,426
13.1	Lease # 1	B8	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.2	Lease # 2	B8	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	B8	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	B8	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	B8	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than B1	B8	\$ -			\$ -	\$ -	\$ -	8%	\$ -	\$ -
42	Fibre Optic Cable	B8	\$ 196,151			\$ 196,151	\$ -	\$ 196,151	12%	\$ 23,538	\$ 172,612
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	B8	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	B8	\$ 1,315			\$ 1,315	\$ -	\$ 1,315	45%	\$ 592	\$ 724
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	B8	\$ 494,205,803	82,851,650		\$ 577,057,453	\$ 41,425,825	\$ 535,631,628	8%	\$ 42,850,530	\$ 534,206,923
50	Data Network Infrastructure Equipment - post Mar 2007	B8	\$ 1,397,115	919,028		\$ 2,316,143	\$ 459,514	\$ 1,856,629	55%	\$ 1,021,146	\$ 1,294,997
52	Computer Hardware and system software	B8	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	B8	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
3	Building - pre 1988		\$ 7,485,389			\$ 7,485,389	\$ -	\$ 7,485,389	5%	\$ 374,269	\$ 7,111,119
			\$ -			\$ -	\$ -	\$ -	10%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
TOTAL			\$ 755,067,731	\$ 108,490,860	\$ -	\$ 863,558,591	\$ 54,245,430	\$ 809,313,161		\$ 67,909,279	\$ 795,649,312



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	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

2016 Cost Allocation Model

EB-2015-0004 (Year 2016)

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	7,440,624,000
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Total kW from Load Forecast	10,124,953
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Deficiency/sufficiency (RRWF 8, cell F51)	5,112,423
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Miscellaneous Revenue (RRWF 5, cell F48)	11,696,988
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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	7,440,624,000	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

EB-2015-0004 (Year 2016)

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

EB-2015-0004 (Year 2016)

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)	1.0323											
	Distribution Revenue at Status Quo Rates	\$163,347,677	\$89,149,342	\$20,823,425	\$35,725,158	\$10,387,029	\$5,780,538	\$900,451	\$4,028	\$567,248	\$0	\$10,458	\$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	\$175,044,665	\$97,126,256	\$21,970,549	\$37,565,950	\$10,793,671	\$6,022,614	\$961,684	\$4,833	\$585,931	\$0	\$13,177	\$0
	Expenses												
	Distribution Costs (dc)	\$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
	PIUs (INPUT)	\$3,755,187	\$1,779,626	\$400,951	\$1,076,304	\$267,012	\$180,199	\$37,679	\$152	\$11,932	\$0	\$1,333	\$0
	Interest	\$17,179,587	\$8,141,600	\$1,834,310	\$4,823,978	\$1,221,553	\$824,391	\$172,378	\$693	\$54,587	\$0	\$6,096	\$0
	Total Expenses	\$144,419,199	\$79,738,518	\$15,223,162	\$34,168,354	\$6,258,277	\$5,367,521	\$1,212,259	\$7,311	\$376,125	\$0	\$47,672	\$0
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NI												
	Allocated Net Income (NI)	\$30,625,466	\$14,513,754	\$3,269,962	\$8,777,808	\$2,177,622	\$1,469,613	\$307,293	\$1,236	\$97,311	\$0	\$10,867	\$0
	Revenue Requirement (includes NI)	\$175,044,665	\$94,252,272	\$18,493,124	\$42,966,162	\$10,435,898	\$6,837,135	\$1,519,551	\$8,546	\$473,436	\$0	\$58,540	\$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	\$2,555,512	\$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	\$77,116,154	\$25,101,790	\$7,557,145	\$29,273,140	\$8,479,563	\$6,063,194	\$463,456	\$885	\$174,958	\$0	\$2,023	\$0
	Total Rate Base	\$833,119,317	\$383,706,097	\$88,281,579	\$245,750,037	\$62,150,119	\$42,294,701	\$8,061,904	\$31,498	\$2,583,041	\$0	\$270,340	\$0
	Rate Base Input equals Output												
	Equity Component of Rate Base	\$333,247,727	\$153,482,439	\$35,312,632	\$98,300,015	\$24,860,048	\$16,913,881	\$3,224,761	\$12,599	\$1,033,216	\$0	\$108,136	\$0
	Net Income on Allocated Assets	\$30,625,466	\$17,387,738	\$6,747,387	\$3,377,597	\$2,535,394	\$655,092	(\$250,575)	(\$2,478)	\$209,806	\$0	(\$34,495)	\$0
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$30,625,466	\$17,387,738	\$6,747,387	\$3,377,597	\$2,535,394	\$655,092	(\$250,575)	(\$2,478)	\$209,806	\$0	(\$34,495)	\$0
	RATIOS ANALYSIS												
	REVENUE TO EXPENSES STATUS QUO%	100.00%	103.05%	118.80%	87.43%	103.43%	88.09%	63.29%	56.55%	123.76%	0.00%	22.51%	0.00%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$5,112,423)	\$83,805	\$2,825,697	(\$6,518,330)	\$32,682	(\$995,439)	(\$586,050)	(\$3,840)	\$94,741	\$0	(\$45,690)	\$0
	Deficiency Input equals Output												
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	\$2,873,984	\$3,477,425	(\$5,400,211)	\$357,773	(\$814,521)	(\$557,867)	(\$3,713)	\$112,495	\$0	(\$45,363)	\$0
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.19%	11.33%	19.11%	3.44%	10.20%	3.87%	-7.77%	-19.67%	20.31%	0.00%	-31.90%	0.00%

2016 Cost Allocation Model

EB-2015-0004 (Year 2016)

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	\$4.32	\$6.72	\$38.90	\$159.23	\$78.68	\$0.19	\$1.76	-\$0.03	0	\$192.79	0
Customer Unit Cost per month - Directly Related	\$7.53	\$11.03	\$67.15	\$281.68	\$201.78	\$0.46	\$3.53	-\$0.02	0	\$312.18	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$15.66	\$23.38	\$95.17	\$506.15	\$559.05	\$13.35	\$12.59	\$7.40	0	\$264.24	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 2017)

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)	12,635,330
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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

EB-2015-0004 (Year 2017)

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	3,952,466	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
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
	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
	Factor required to recover deficiency (1 + D)	1.0800										
	Distribution Revenue at Status Quo Rates	\$170,507,250	\$93,312,049	\$21,596,181	\$37,025,107	\$10,977,830	\$6,041,831	\$942,081	\$4,079	\$597,152	\$0	\$10,941
	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
	Total Revenue at Status Quo Rates	\$182,069,832	\$101,192,927	\$22,717,887	\$38,842,695	\$11,391,768	\$6,286,235	\$1,004,031	\$4,807	\$615,786	\$0	\$13,695
	Expenses											
di	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
cu	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
ad	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
dep	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
INPUT	PLs (INPUT)	\$3,634,152	\$1,715,035	\$385,437	\$1,039,098	\$267,228	\$177,207	\$37,127	\$135	\$11,559	\$0	\$1,326
INT	Interest	\$18,212,544	\$8,594,891	\$1,931,618	\$5,207,440	\$1,339,214	\$888,071	\$186,062	\$674	\$57,928	\$0	\$6,647
	Total Expenses	\$150,097,858	\$82,680,406	\$15,746,941	\$35,454,069	\$8,830,255	\$5,650,162	\$1,284,579	\$6,960	\$393,995	\$0	\$50,472
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$31,971,974	\$15,088,262	\$3,390,939	\$9,141,618	\$2,350,980	\$1,559,001	\$326,630	\$1,183	\$101,692	\$0	\$11,668
	Revenue Requirement (includes NI)	\$182,069,832	\$97,768,668	\$19,137,880	\$44,595,687	\$11,181,234	\$7,209,183	\$1,611,209	\$8,143	\$495,688	\$0	\$62,141
	Revenue Requirement Input equals Output											
	Rate Base Calculation											
dp	Net Assets											
an	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
accu	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
co	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)
	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)
	Total Net Plant	\$791,132,479	\$373,882,107	\$83,914,891	\$225,884,488	\$58,024,586	\$38,479,700	\$8,102,869	\$29,438	\$2,525,660	\$0	\$288,738
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	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
	OM&A Expenses	\$84,692,880	\$50,921,043	\$8,674,015	\$17,360,197	\$4,242,233	\$2,627,258	\$642,404	\$4,628	\$194,638	\$0	\$26,463
	Directly Allocated Expenses	\$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
	Working Capital	\$78,616,537	\$25,591,890	\$7,666,702	\$29,615,924	\$8,858,403	\$6,223,157	\$477,450	\$869	\$180,055	\$0	\$2,088
	Total Rate Base	\$869,749,015	\$399,473,997	\$91,581,593	\$255,500,413	\$66,882,988	\$44,702,857	\$8,580,319	\$30,307	\$2,705,715	\$0	\$290,826
	Rate Base Input equals Output											
	Equity Component of Rate Base	\$347,899,606	\$159,789,599	\$36,632,637	\$102,200,165	\$26,753,195	\$17,881,143	\$3,432,127	\$12,123	\$1,082,286	\$0	\$116,330
	Net Income on Allocated Assets	\$31,971,974	\$18,512,521	\$6,970,947	\$3,388,626	\$2,561,514	\$636,054	(\$280,547)	(\$2,153)	\$221,791	\$0	(\$36,778)
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$31,971,974	\$18,512,521	\$6,970,947	\$3,388,626	\$2,561,514	\$636,054	(\$280,547)	(\$2,153)	\$221,791	\$0	(\$36,778)
	RATIOS ANALYSIS											
	REVENUE TO EXPENSES STATUS QUO%	100.00%	103.50%	118.71%	87.10%	101.88%	87.20%	62.32%	59.03%	124.23%	0.00%	22.04%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$12,635,330)	(\$3,490,570)	\$1,979,636	(\$8,496,714)	(\$602,971)	(\$1,370,673)	(\$676,900)	(\$3,639)	\$75,847	\$0	(\$49,257)
	Deficiency Input equals Output											
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	\$3,424,259	\$3,580,008	(\$5,752,992)	\$210,534	(\$922,947)	(\$607,177)	(\$3,337)	\$120,099	\$0	(\$48,446)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.19%	11.59%	19.03%	3.32%	9.57%	3.56%	-8.17%	-17.76%	20.49%	0.00%	-31.61%

2016 Cost Allocation Model

EB-2015-0004 (Year 2017)

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	\$6.86	\$39.90	\$162.63	\$78.36	\$0.19	\$1.80	-\$0.03	0	\$194.26	0
Customer Unit Cost per month - Directly Related	\$7.62	\$11.18	\$68.33	\$285.59	\$201.95	\$0.47	\$3.58	-\$0.02	0	\$314.27	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$15.95	\$23.77	\$96.62	\$516.25	\$568.43	\$13.95	\$12.96	\$7.58	0	\$258.27	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 2018)

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)	20,562,947
--	------------

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

2016 Cost Allocation Model

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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	-	-

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	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)	1.1299										
	Distribution Revenue at Status Quo Rates	\$178,874,992	\$98,344,323	\$22,449,940	\$38,504,557	\$11,630,862	\$6,315,560	\$985,566	\$4,125	\$628,613	\$0	\$11,446
	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	\$190,594,482	\$106,337,436	\$23,580,121	\$40,337,735	\$12,059,644	\$6,564,315	\$1,048,658	\$4,803	\$647,511	\$0	\$14,259
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
INPUT	PILS (INPUT)	\$4,897,014	\$2,306,365	\$514,488	\$1,395,159	\$371,778	\$241,317	\$50,407	\$164	\$15,507	\$0	\$1,829
INT	Interest	\$19,442,235	\$9,156,779	\$2,042,630	\$5,539,089	\$1,476,042	\$958,080	\$200,126	\$853	\$81,566	\$0	\$7,262
	Total Expenses	\$157,038,147	\$86,323,705	\$16,358,793	\$37,035,554	\$9,515,233	\$5,972,311	\$1,358,465	\$6,598	\$413,829	\$0	\$53,658
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$33,556,335	\$15,804,155	\$3,525,480	\$9,560,196	\$2,547,577	\$1,653,600	\$345,407	\$1,126	\$106,260	\$0	\$12,535
	Revenue Requirement (includes NI)	\$190,594,482	\$102,127,860	\$19,884,273	\$46,595,749	\$12,062,810	\$7,625,911	\$1,703,872	\$7,725	\$520,089	\$0	\$66,193
	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	\$45,113,035	\$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)	(\$2,988,936)	(\$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	\$81,882,448	\$26,718,994	\$7,922,018	\$30,608,160	\$9,447,130	\$6,496,349	\$498,940	\$856	\$187,847	\$0	\$2,154
	Total Rate Base	\$912,849,158	\$418,778,082	\$95,236,201	\$266,941,483	\$72,327,936	\$47,314,411	\$9,078,414	\$28,932	\$2,831,197	\$0	\$312,502
	Rate Base Input equals Output											
	Equity Component of Rate Base	\$365,139,663	\$167,511,233	\$38,094,480	\$106,776,593	\$28,931,175	\$18,925,764	\$3,631,365	\$11,573	\$1,132,479	\$0	\$125,001
	Net Income on Allocated Assets	\$33,556,335	\$20,013,731	\$7,221,327	\$3,302,182	\$2,544,411	\$592,003	(\$309,807)	(\$1,795)	\$233,682	\$0	(\$39,400)
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Income	\$33,556,335	\$20,013,731	\$7,221,327	\$3,302,182	\$2,544,411	\$592,003	(\$309,807)	(\$1,795)	\$233,682	\$0	(\$39,400)
	RATIOS ANALYSIS											
	REVENUE TO EXPENSES STATUS QUO%	100.00%	104.12%	118.59%	86.57%	99.97%	86.08%	61.55%	62.18%	124.50%	0.00%	21.54%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$20,562,946)	(\$7,095,800)	\$1,115,068	(\$10,684,386)	(\$1,340,216)	(\$1,787,615)	(\$768,512)	(\$3,395)	\$55,158	\$0	(\$53,250)
	Deficiency Input equals Output											
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$4,209,576	\$3,695,848	(\$6,258,014)	(\$3,168)	(\$1,061,596)	(\$655,214)	(\$2,921)	\$127,422	\$0	(\$51,934)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.19%	11.95%	18.96%	3.09%	8.79%	3.13%	-8.53%	-15.51%	20.63%	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	\$6.98	\$40.66	\$163.72	\$74.02	\$0.19	\$1.80	-\$0.03	0	\$197.29	0
Customer Unit Cost per month - Directly Related	\$7.69	\$11.31	\$69.19	\$286.81	\$197.74	\$0.46	\$3.59	-\$0.02	0	\$317.47	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$16.25	\$24.19	\$98.17	\$528.16	\$592.72	\$14.52	\$13.33	\$7.80	0	\$260.56	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)	27,350,333
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Miscellaneous Revenue (RRWF 5, cell F48)	11,799,409
--	------------

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
------------------	-------

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	
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	1,266,355	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
Total Revenue at Existing Rates	\$170,669,752	\$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
Factor required to recover deficiency (1 + D)	1.1722											
Distribution Revenue at Status Quo Rates	\$186,220,676	\$102,781,327	\$23,178,046	\$39,796,569	\$12,228,060	\$6,542,063	\$1,022,434	\$4,132	\$666,171	\$0	\$11,875	\$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	\$198,020,085	\$110,840,460	\$24,309,463	\$41,629,657	\$12,667,797	\$6,792,060	\$1,086,023	\$4,758	\$675,153	\$0	\$14,715	\$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 (INPU)	\$7,197,120	\$3,386,233	\$749,800	\$2,041,719	\$562,424	\$356,581	\$74,664	\$218	\$22,739	\$0	\$2,742	\$0
Interest	\$20,294,422	\$9,548,493	\$2,114,285	\$5,757,233	\$1,005,921	\$1,005,485	\$210,537	\$616	\$64,119	\$0	\$7,732	\$0
Total Expenses	\$163,608,163	\$89,824,408	\$16,936,828	\$38,477,203	\$10,188,379	\$6,297,751	\$1,426,114	\$6,197	\$432,678	\$0	\$56,606	\$0
Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocated Net Income (NI)	\$34,411,923	\$16,190,755	\$3,585,055	\$9,762,163	\$2,688,142	\$1,704,935	\$356,993	\$1,044	\$108,723	\$0	\$13,111	\$0
Revenue Requirement (Includes NI)	\$198,020,085	\$106,015,163	\$20,521,881	\$48,239,366	\$12,877,521	\$7,992,686	\$1,785,107	\$7,241	\$541,401	\$0	\$69,718	\$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	\$76,760,294	\$25,095,180	\$7,376,589	\$28,505,267	\$9,055,423	\$6,081,612	\$468,446	\$756	\$174,916	\$0	\$2,105	\$0
Total Rate Base	\$936,124,119	\$430,209,423	\$96,920,048	\$271,843,431	\$75,970,099	\$48,509,526	\$9,411,805	\$27,020	\$2,903,373	\$0	\$329,395	\$0
Rate Base Input equals Output												
Equity Component of Rate Base	\$374,449,648	\$172,083,769	\$38,768,019	\$108,737,372	\$30,388,039	\$19,403,810	\$3,764,722	\$10,808	\$1,161,349	\$0	\$131,758	\$0
Net Income on Allocated Assets	\$34,411,923	\$21,016,053	\$7,372,637	\$3,152,454	\$2,479,418	\$534,309	(\$342,091)	(\$1,439)	\$242,474	\$0	(\$41,891)	\$0
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$34,411,923	\$21,016,053	\$7,372,637	\$3,152,454	\$2,479,418	\$534,309	(\$342,091)	(\$1,439)	\$242,474	\$0	(\$41,891)	\$0
RATIOS ANALYSIS												
REVENUE TO EXPENSES STATUS QUO%	100.00%	104.55%	118.46%	86.30%	98.37%	85.30%	60.84%	65.70%	124.70%	0.00%	21.11%	0.00%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$27,350,333)	(\$10,270,252)	\$383,409	(\$12,454,654)	(\$2,005,666)	(\$2,131,463)	(\$849,249)	(\$3,091)	\$37,379	\$0	(\$56,747)	\$0
Deficiency Input equals Output												
STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	\$4,825,298	\$3,787,582	(\$6,609,710)	(\$209,725)	(\$1,170,626)	(\$699,084)	(\$2,484)	\$133,751	\$0	(\$55,002)	\$0
RETURN ON EQUITY COMPONENT OF RATE BASE	9.19%	12.21%	19.02%	2.90%	8.16%	2.75%	-9.09%	-13.32%	20.88%	0.00%	-31.79%	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	\$7.12	\$40.55	\$166.25	\$75.32	\$0.19	\$1.80	-\$0.03	0	\$200.91	0
Customer Unit Cost per month - Directly Related	\$7.77	\$11.44	\$68.77	\$289.18	\$198.87	\$0.47	\$3.60	-\$0.02	0	\$320.96	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$16.53	\$24.58	\$98.30	\$540.44	\$616.39	\$15.03	\$13.65	\$7.98	0	\$259.06	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)	31,078,557
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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

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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	1,265,316	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

EB-2015-0004 (Year 2020)

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
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)	1.1950											
Distribution Revenue at Status Quo Rates	\$190,436,727	\$105,386,991	\$23,544,924	\$40,469,724	\$12,646,230	\$6,656,846	\$1,042,381	\$4,062	\$673,462	\$0	\$12,106	\$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	\$202,332,010	\$113,515,905	\$24,679,086	\$42,311,745	\$13,098,292	\$6,908,243	\$1,106,544	\$4,636	\$692,597	\$0	\$14,962	\$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 (INP/UT)	\$6,237,663	\$2,919,457	\$644,607	\$1,772,162	\$503,357	\$311,203	\$64,728	\$168	\$19,601	\$0	\$2,379	\$0
Interest	\$21,274,830	\$9,957,408	\$2,198,566	\$6,044,324	\$1,716,802	\$1,061,423	\$220,767	\$574	\$66,852	\$0	\$8,115	\$0
Total Expenses	\$166,535,076	\$91,449,731	\$17,129,883	\$39,036,485	\$10,603,584	\$6,355,149	\$1,456,800	\$5,659	\$440,145	\$0	\$57,642	\$0
Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocated Net Income (NI)	\$35,796,933	\$16,754,289	\$3,699,297	\$10,170,152	\$2,888,683	\$1,785,946	\$371,462	\$966	\$112,485	\$0	\$13,654	\$0
Revenue Requirement (includes NI)	\$202,332,010	\$108,204,020	\$20,829,180	\$49,206,637	\$13,492,267	\$8,141,095	\$1,828,263	\$6,624	\$552,629	\$0	\$71,296	\$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	\$186,763,614	\$88,845,911	\$19,236,535	\$1,695,301	\$14,393,201	\$8,906,985	\$1,994,417	\$5,403	\$615,331	\$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												
Cost of Power (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	\$77,819,785	\$25,469,494	\$7,431,024	\$28,725,947	\$9,389,604	\$6,146,667	\$476,323	\$735	\$177,856	\$0	\$2,132	\$0
Total Rate Base	\$973,801,235	\$445,715,721	\$100,041,363	\$282,772,112	\$81,411,365	\$50,678,469	\$9,805,239	\$25,088	\$3,008,154	\$0	\$343,725	\$0
Rate Base Input equals Output												
Equity Component of Rate Base	\$389,520,494	\$178,286,288	\$40,016,545	\$113,108,845	\$32,564,546	\$20,271,388	\$3,922,096	\$10,035	\$1,203,262	\$0	\$137,490	\$0
Net Income on Allocated Assets	\$35,796,933	\$22,066,174	\$7,549,203	\$3,275,260	\$2,494,708	\$553,094	(\$350,256)	(\$1,022)	\$252,452	\$0	(\$42,680)	\$0
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$35,796,933	\$22,066,174	\$7,549,203	\$3,275,260	\$2,494,708	\$553,094	(\$350,256)	(\$1,022)	\$252,452	\$0	(\$42,680)	\$0
RATIOS ANALYSIS												
REVENUE TO EXPENSES STATUS QUO%	100.00%	104.91%	118.48%	85.99%	97.08%	84.86%	60.52%	69.99%	125.33%	0.00%	20.99%	0.00%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$31,078,557)	(\$11,886,876)	\$7,463	(\$13,499,398)	(\$2,457,792)	(\$2,319,224)	(\$891,831)	(\$2,651)	\$30,061	\$0	(\$58,309)	\$0
Deficiency Input equals Output												
STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	\$5,311,885	\$3,849,906	(\$6,894,892)	(\$393,975)	(\$1,232,852)	(\$721,719)	(\$1,988)	\$139,968	\$0	(\$56,334)	\$0
RETURN ON EQUITY COMPONENT OF RATE BASE	9.19%	12.38%	18.87%	2.90%	7.66%	2.73%	-8.93%	-10.19%	20.98%	0.00%	-31.04%	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
\$4.55	\$7.18	\$42.01	\$165.54	\$70.82	\$0.19	\$1.79	-\$0.03	0	\$202.14	0
\$7.80	\$11.46	\$70.53	\$287.86	\$193.75	\$0.47	\$3.61	-\$0.02	0	\$321.47	0
\$16.59	\$24.64	\$100.16	\$546.80	\$621.49	\$15.26	\$13.74	\$7.99	0	\$258.07	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

Year: 2016 (Test Year)

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)		(%)	
	Debt				
1	Long-term Debt	56.00%	\$466,546,818	3.53%	\$16,461,102
2	Short-term Debt	4.00% (1)	\$33,324,773	1.65%	\$549,859
3	Total Debt	60.0%	\$499,871,591	3.40%	\$17,010,961
	Equity				
4	Common Equity	40.00%	\$333,247,727	9.19%	\$30,625,466
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$333,247,727	9.19%	\$30,625,466
7	Total	100.0%	\$833,119,318	5.72%	\$47,636,427

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

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

- If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 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.
- Add more lines above row 12 if necessary.

Year

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

- If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 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.
- Add more lines above row 12 if necessary.

Year

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

- If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 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.
- 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

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- 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

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- 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

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- 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

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- 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

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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
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File Number: EB-2015-0004
 Exhibit: G
 Tab: 1
 Schedule: 1
 Page: 1
 Date: 05-Nov-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%	\$ 94,252,272	53.84%	\$ 97,768,668	53.70%	\$ 102,127,860	53.58%	\$ 106,015,163	53.54%	\$ 108,204,020	53.48%
GS < 50 kW	\$ 19,093,962	11.35%	\$ 18,493,124	10.56%	\$ 19,137,880	10.51%	\$ 19,884,273	10.43%	\$ 20,521,881	10.36%	\$ 20,829,180	10.29%
GS > 50 kW < GS 1,500	\$ 39,359,863	23.40%	\$ 42,966,162	24.55%	\$ 44,595,687	24.49%	\$ 46,595,749	24.45%	\$ 48,239,366	24.36%	\$ 49,206,637	24.32%
GS > 1,500 /4,999 kW	\$ 7,805,712	4.64%	\$ 10,435,898	5.96%	\$ 11,181,234	6.14%	\$ 12,062,810	6.33%	\$ 12,877,521	6.50%	\$ 13,492,267	6.67%
Large User	\$ 5,754,313	3.42%	\$ 6,837,135	3.91%	\$ 7,209,183	3.96%	\$ 7,625,911	4.00%	\$ 7,962,686	4.02%	\$ 8,141,095	4.02%
Street Lighting	\$ 1,183,502	0.70%	\$ 1,519,551	0.87%	\$ 1,611,209	0.88%	\$ 1,703,872	0.89%	\$ 1,785,107	0.90%	\$ 1,828,263	0.90%
Sentinel Lighting	\$ 10,894	0.01%	\$ 8,546	0.00%	\$ 8,143	0.00%	\$ 7,725	0.00%	\$ 7,241	0.00%	\$ 6,624	0.00%
Unmetered Scattered Load (USL)	\$ 470,639	0.28%	\$ 473,436	0.27%	\$ 495,688	0.27%	\$ 520,089	0.27%	\$ 541,401	0.27%	\$ 552,629	0.27%
Standby	\$ 58,465	0.03%	\$ 58,540	0.03%	\$ 62,141	0.03%	\$ 66,193	0.03%	\$ 69,718	0.04%	\$ 71,296	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%	\$ 175,044,665	100.00%	\$ 182,069,832	100.00%	\$ 190,594,482	100.00%	\$ 198,020,085	100.00%	\$ 202,332,010	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	\$ 89,149,342	\$ 89,012,452	\$ 7,976,914
GS < 50 kW	\$ 20,171,698	\$ 20,823,425	\$ 20,757,477	\$ 1,147,124
GS > 50 kW < GS 1,500	\$ 34,607,039	\$ 35,725,158	\$ 35,725,444	\$ 1,840,792
GS > 1,500 4,999 kW	\$ 10,061,938	\$ 10,387,029	\$ 10,367,492	\$ 405,642
Large User	\$ 5,599,620	\$ 5,780,538	\$ 5,780,509	\$ 242,076
Street Lighting	\$ 872,268	\$ 900,451	\$ 1,154,413	\$ 61,233
Sentinel Lighting	\$ 3,902	\$ 4,028	\$ 4,429	\$ 805
Unmetered Scattered Load (USL)	\$ 549,494	\$ 567,248	\$ 549,077	\$ 18,683
Standby	\$ 10,131	\$ 10,458	\$ 10,458	\$ 2,719
0				
0				
Total	\$ 158,235,254	\$ 163,347,677	\$ 163,361,751	\$ 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	\$ 93,312,049	\$ 93,132,003	\$ 7,880,878
GS < 50 kW	\$ 19,995,810	\$ 21,596,181	\$ 21,554,339	\$ 1,121,706
GS > 50 kW < GS 1,500	\$ 34,281,385	\$ 37,025,107	\$ 37,025,340	\$ 1,817,588
GS > 1,500 4,999 kW	\$ 10,164,325	\$ 10,977,830	\$ 10,955,959	\$ 413,939
Large User	\$ 5,594,105	\$ 6,041,831	\$ 6,041,884	\$ 244,404
Street Lighting	\$ 872,268	\$ 942,081	\$ 1,227,018	\$ 61,951
Sentinel Lighting	\$ 3,776	\$ 4,079	\$ 4,506	\$ 728
Unmetered Scattered Load (USL)	\$ 552,900	\$ 597,152	\$ 570,105	\$ 18,635
Standby	\$ 10,131	\$ 10,941	\$ 10,942	\$ 2,753
0				
0				
Total	\$ 157,871,920	\$ 170,507,250	\$ 170,522,094	\$ 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	\$ 98,344,323	\$ 98,122,888	\$ 7,993,114
GS < 50 kW	\$ 19,869,160	\$ 22,449,940	\$ 22,405,865	\$ 1,130,181
GS > 50 kW < GS 1,500	\$ 34,078,185	\$ 38,504,557	\$ 38,504,251	\$ 1,833,178
GS > 1,500 4,999 kW	\$ 10,293,812	\$ 11,630,862	\$ 11,606,685	\$ 428,782
Large User	\$ 5,589,542	\$ 6,315,560	\$ 6,315,542	\$ 248,755
Street Lighting	\$ 872,268	\$ 985,566	\$ 1,300,004	\$ 63,092
Sentinel Lighting	\$ 3,651	\$ 4,125	\$ 4,806	\$ 679
Unmetered Scattered Load (USL)	\$ 556,350	\$ 628,613	\$ 598,596	\$ 18,898
Standby	\$ 10,131	\$ 11,446	\$ 11,447	\$ 2,812
0				
0				
Total	\$ 158,312,045	\$ 178,874,992	\$ 178,870,084	\$ 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	\$ 102,781,327	\$ 102,470,264	\$ 8,059,134
GS < 50 kW	\$ 19,773,873	\$ 23,178,046	\$ 23,110,061	\$ 1,131,417
GS > 50 kW < GS 1,500	\$ 33,951,625	\$ 39,796,569	\$ 39,796,375	\$ 1,833,088
GS > 1,500 4,999 kW	\$ 10,432,118	\$ 12,228,060	\$ 12,201,450	\$ 439,737
Large User	\$ 5,581,227	\$ 6,542,063	\$ 6,542,069	\$ 249,996
Street Lighting	\$ 872,268	\$ 1,022,434	\$ 1,364,494	\$ 63,589
Sentinel Lighting	\$ 3,525	\$ 4,132	\$ 4,878	\$ 626
Unmetered Scattered Load (USL)	\$ 559,799	\$ 656,171	\$ 624,446	\$ 18,981
Standby	\$ 10,131	\$ 11,875	\$ 11,874	\$ 2,841
0				
0				
Total	\$ 158,870,343	\$ 186,220,676	\$ 186,125,913	\$ 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	\$ 105,386,991	\$ 105,133,630	\$ 8,128,913
GS < 50 kW	\$ 19,702,481	\$ 23,544,924	\$ 23,464,970	\$ 1,134,161
GS > 50 kW < GS 1,500	\$ 33,865,217	\$ 40,469,724	\$ 40,469,949	\$ 1,842,021
GS > 1,500 4,999 kW	\$ 10,582,413	\$ 12,646,230	\$ 12,618,564	\$ 452,062
Large User	\$ 5,570,474	\$ 6,656,846	\$ 6,656,898	\$ 251,397
Street Lighting	\$ 872,268	\$ 1,042,381	\$ 1,398,445	\$ 64,163
Sentinel Lighting	\$ 3,399	\$ 4,062	\$ 4,725	\$ 574
Unmetered Scattered Load (USL)	\$ 563,555	\$ 673,462	\$ 636,442	\$ 19,135
Standby	\$ 10,131	\$ 12,106	\$ 12,106	\$ 2,856
0				
0				
Total	\$ 159,358,170	\$ 190,436,727	\$ 190,395,730	\$ 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	Status Quo Ratios	Proposed Ratios	Status Quo Ratios	Proposed Ratios	Status Quo Ratios	Proposed Ratios	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	103.05	102.90	103.50	103.32	104.12	103.91	104.55	104.26	104.91	104.67	85 - 115
GS < 50 kW	114.00	118.80	118.45	118.71	118.49	118.59	118.37	118.46	118.13	118.48	118.10	80 - 120
GS > 50 kW < GS 1,500												
GS > 1,500 *4,999 kW	95.00	87.43	87.43	87.10	87.10	86.57	86.57	86.30	86.30	85.99	85.99	80 - 120
Large User	120.00	103.43	103.24	101.88	101.69	99.97	99.77	98.37	98.16	97.08	96.87	80 - 120
Street Lighting	107.00	88.09	88.09	87.20	87.20	86.08	86.08	85.30	85.30	84.86	84.86	85 - 115
Sentinel Lighting	76.50	63.29	80.00	62.32	80.00	61.55	80.00	60.84	80.00	60.52	80.00	80 - 120
Unmetered Scattered Load (USL)	50.00	56.55	61.24	59.03	64.27	62.18	71.00	65.70	76.00	69.99	80.00	80 - 120
Standby	119.00	123.76	119.92	124.23	118.77	124.50	118.73	124.70	118.84	125.33	118.63	80 - 120
0	230.00	22.51	22.51	22.04	22.04	21.54	21.54	21.11	21.11	20.99	20.99	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	102.90	103.32	103.91	104.26	104.67	85 - 115
GS < 50 kW	118.45	118.49	118.37	118.13	118.10	80 - 120
GS > 50 kW < GS 1,500	87.43	87.10	86.57	86.30	85.99	80 - 120
GS > 1,500 *4,999 kW	103.24	101.69	99.77	98.16	96.87	80 - 120
Large User	88.09	87.20	86.08	85.30	84.86	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)	119.92	118.77	118.73	118.84	118.63	80 - 120
Standby	22.51	22.04	21.54	21.11	20.99	N/A
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		\$ 12.96	\$ 0.0193		\$ 89,059,807.70	\$ 88,973,231		\$ 88,973,231	-\$ 86,577
GS < 50 kW	Customers	24,473	24,569	24,521.00	726,360,000		\$ 17.23	\$ 0.0216		\$ 20,759,337.96	\$ 20,783,588		\$ 20,783,588	\$ 24,250
GS > 50 to 1,499 kW	Customers	3,282	3,308	3,295.00	2,954,441,000	7,027,979	\$ 200.00		\$ 4.0706	\$ 36,516,091.32	\$ 35,725,158	\$ 790,648	\$ 36,515,806	-\$ 286
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	863,309,000	1,847,365	\$ 4,193.93		\$ 3.6541	\$ 10,575,320.61	\$ 10,367,458	\$ 207,829	\$ 10,575,286	-\$ 34
Large Use	Connections	11	11	11.00	620,218,000	1,121,449	\$ 15,231.32		\$ 3.4742	\$ 5,906,672.36	\$ 5,780,538	\$ 126,163	\$ 5,906,701	\$ 28
Streetlighting	Connections	55,516	55,516	55,516.00	43,552,000	123,144	\$ 0.75		\$ 5.3171	\$ 1,154,412.96	\$ 1,154,408		\$ 1,154,408	-\$ 5
Sentinel Lighting	Connections	57	53	55.00	48,000	216	\$ 2.98		\$ 11.3998	\$ 4,429.16	\$ 4,429		\$ 4,429	-\$ 0
Unmetered Scattered Load	Customers	3,455	3,499	3,477.00	16,651,000		\$ 4.42	\$ 0.0219		\$ 549,076.98	\$ 548,410		\$ 548,410	-\$ 667
Standby Power	Customers	2	2	2.00		4,800	\$ 126.36		\$ 1.5469	\$ 10,457.76	\$ 10,458		\$ 10,458	\$ 0
Embedded Distributor Class				-						\$ -			\$ -	\$ -
etc.				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
Total										\$ 164,535,606.80	\$ 163,347,677	\$ 1,124,639	\$ 164,472,316	-\$ 63,291

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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		\$ 16.58	\$ 0.0151		\$ 93,185,025.42	\$ 93,118,357	\$ 93,118,357	-\$ 66,668	
GS < 50 kW	Customers	24,586	24,682	24,634.00	716,896,000		\$ 17.87	\$ 0.0227		\$ 21,556,054.16	\$ 21,552,697	\$ 21,552,697	-\$ 3,357	
GS > 50 to 1,499 kW	Customers	3,310	3,336	3,323.00	2,907,445,000	6,908,640	\$ 200.00		\$ 4.3174	\$ 37,802,562.34	\$ 37,025,107	\$ 777,222	\$ 37,802,329	-\$ 234
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	877,400,000	1,877,691	\$ 4,193.93		\$ 3.9103	\$ 11,167,199.28	\$ 10,956,025	\$ 211,240	\$ 11,167,265	\$ 66
Large Use	Connections	11	11	11.00	619,253,000	1,119,726	\$ 15,231.32		\$ 3.7128	\$ 6,167,852.93	\$ 6,041,831	\$ 125,969	\$ 6,167,801	-\$ 52
Streetlighting	Connections	55,516	55,516	55,516.00	43,653,000	123,144	\$ 0.80		\$ 5.6362	\$ 1,227,017.81	\$ 1,227,016		\$ 1,227,016	-\$ 1
Sentinel Lighting	Connections	53	49	51.00	48,000	216	\$ 3.03		\$ 12.2748	\$ 4,505.72	\$ 4,506		\$ 4,506	-\$ 0
Unmetered Scattered Load	Customers	3,503	3,547	3,525.00	16,690,000		\$ 4.60	\$ 0.0225		\$ 570,105.00	\$ 570,769		\$ 570,769	\$ 664
Standby Power	Customers	2	2	2.00		4,800	\$ 132.20		\$ 1.6185	\$ 10,941.60	\$ 10,941		\$ 10,941	-\$ 0
Embedded Distributor Class etc.				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
Total										\$ 171,691,264.26	\$ 170,507,250	\$ 1,114,431	\$ 171,621,682	-\$ 69,583

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		\$ 20.47	\$ 0.0105		\$ 98,179,753.32	\$ 98,130,425	\$ 98,130,425	-\$ 49,329	
GS < 50 kW	Customers	24,697	24,793	24,745.00	709,791,000		\$ 18.57	\$ 0.0238		\$ 22,407,201.60	\$ 22,402,508	\$ 22,402,508	-\$ 4,693	
GS > 50 to 1,499 kW	Customers	3,338	3,365	3,351.50	2,875,422,000	6,824,350	\$ 200.00		\$ 4.5762	\$ 39,273,190.47	\$ 38,504,557	\$ 767,739	-\$ 894	
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	895,369,000	1,916,044	\$ 4,193.93		\$ 4.1739	\$ 11,822,240.21	\$ 11,606,604	\$ 215,555	-\$ 81	
Large Use	Connections	11	11	11.00	618,467,000	1,118,300	\$15,231.32		\$ 3.9621	\$ 6,441,350.67	\$ 6,315,560	\$ 125,809	\$ 18	
Streetlighting	Connections	55,516	55,516	55,516.00	43,765,000	123,144	\$ 0.85		\$ 5.9584	\$ 1,300,004.41	\$ 1,300,006	\$ 1,300,006	\$ 1	
Sentinel Lighting	Connections	49	45	47.00	48,000	216	\$ 3.23		\$ 13.8159	\$ 4,805.95	\$ 4,806	\$ 4,806	-\$ 0	
Unmetered Scattered Load	Customers	3,551	3,599	3,575.00	16,731,000		\$ 4.83	\$ 0.0234		\$ 598,712.40	\$ 599,080	\$ 599,080	\$ 368	
Standby Power	Customers	2	2	2.00		4,800	\$ 138.30		\$ 1.6932	\$ 11,446.56	\$ 11,446	\$ 11,446	-\$ 0	
Embedded Distributor Class etc.				-						\$ -		\$ -	\$ -	
				-						\$ -		\$ -	\$ -	
				-						\$ -		\$ -	\$ -	
				-						\$ -		\$ -	\$ -	
Total										\$ 180,038,705.60	\$ 178,874,992	\$ 1,109,103	\$ 179,984,095	-\$ 54,611

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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	307,543	310,839	309,191.00	2,214,984,000		\$ 24.41	\$ 0.0054		\$ 102,529,141.32	\$ 102,548,437	\$ 102,548,437	\$ 19,295	
GS < 50 kW	Customers	24,808	24,903	24,855.50	704,193,000		\$ 19.17	\$ 0.0247		\$ 23,111,326.32	\$ 23,126,968	\$ 23,126,968	\$ 15,642	
GS > 50 to 1,499 kW	Customers	3,367	3,393	3,380.00	2,852,593,000	6,761,930	\$ 200.00		\$ 4.7982	\$ 40,557,092.53	\$ 39,796,569	\$ 760,717	\$ 193	
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	914,569,000	1,957,009	\$ 4,193.93		\$ 4.3928	\$ 12,421,613.30	\$ 12,201,443	\$ 220,164	\$ 7	
Large Use	Connections	11	11	11.00	617,036,000	1,115,702	\$ 15,231.32		\$ 4.1741	\$ 6,667,585.96	\$ 6,542,063	\$ 125,516	\$ 6	
Streetlighting	Connections	55,516	55,516	55,516.00	43,876,000	123,144	\$ 0.89		\$ 6.2657	\$ 1,364,494.24	\$ 1,364,496		\$ 2	
Sentinel Lighting	Connections	45	41	43.00	48,000	216	\$ 3.28		\$ 14.7462	\$ 4,877.66	\$ 4,878		\$ 0	
Unmetered Scattered Load	Customers	3,599	3,643	3,621.00	16,772,000		\$ 5.03	\$ 0.0242		\$ 624,445.96	\$ 623,947		\$ 499	
Standby Power	Customers	2	2	2.00		4,800	\$ 143.47		\$ 1.7565	\$ 11,874.48	\$ 11,875		\$ 0	
Embedded Distributor Class etc.				-						\$ -			\$ -	
				-						\$ -			\$ -	
				-						\$ -			\$ -	
				-						\$ -			\$ -	
Total										\$ 187,292,451.76	\$ 186,220,676	\$ 1,106,397	\$ 187,327,073	\$ 34,621

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		\$ 28.01	\$ -		\$ 105,192,955.50	\$ 105,147,297		\$ 105,147,297	-\$ 45,659
GS < 50 kW	Customers	24,917	25,012	24,964.50	699,744,000		\$ 19.47	\$ 0.0252		\$ 23,466,254.58	\$ 23,492,813		\$ 23,492,813	\$ 26,559
GS > 50 to 1,499 kW	Customers	3,395	3,421	3,408.00	2,835,387,000	6,711,579	\$ 200.00		\$ 4.9237	\$ 41,225,001.52	\$ 40,469,724	\$ 755,053	\$ 41,224,776	-\$ 225
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	935,554,000	2,001,525	\$ 4,193.93		\$ 4.5060	\$ 12,843,735.81	\$ 12,618,572	\$ 225,172	\$ 12,843,744	\$ 8
Large Use	Connections	11	11	11.00	615,195,000	1,112,342	\$15,231.32		\$ 4.2896	\$ 6,782,036.48	\$ 6,656,846	\$ 125,138	\$ 6,781,984	-\$ 52
Streetlighting	Connections	55,516	55,516	55,516.00	44,015,000	123,144	\$ 0.91		\$ 6.4332	\$ 1,398,444.70	\$ 1,398,447		\$ 1,398,447	\$ 3
Sentinel Lighting	Connections	41	37	39.00	48,000	216	\$ 3.18		\$ 14.9859	\$ 4,725.19	\$ 4,725		\$ 4,725	-\$ 0
Unmetered Scattered Load	Customers	3,647	3,691	3,669.00	16,827,000		\$ 5.13	\$ 0.0244		\$ 636,442.44	\$ 636,196		\$ 636,196	-\$ 247
Standby Power	Customers	2	2	2.00		4,800	\$ 146.27		\$ 1.7908	\$ 12,106.32	\$ 12,106		\$ 12,106	\$ 0
Embedded Distributor Class etc.				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
Total										\$ 191,561,702.55	\$ 190,436,727	\$ 1,105,363	\$ 191,542,089	-\$ 19,613

Rates Comparison - Amendment to Original Settlement

Rate Class		2015 Approved	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
Residential (800 kWh)	Distribution Charge	\$ -	-\$ 0.02	-\$ 0.03	-\$ 0.03	-\$ 0.08	-\$ 0.09
	Change in Distribution Charge		-\$ 0.02	-\$ 0.01	\$ -	-\$ 0.05	-\$ 0.01
	% Distribution Increase		-0.07%	-0.03%	0.00%	-0.17%	-0.04%
	% Increase of Total Bill - No VA		-0.02%	-0.01%	0.00%	-0.04%	0.00%
	% Increase of Total Bill		-0.61%	0.60%	0.00%	-0.04%	0.00%
Residential (232 kWh)	Distribution Charge	\$ -	-\$ 0.02	-\$ 0.03	-\$ 0.03	-\$ 0.08	-\$ 0.09
	Change in Distribution Charge		-\$ 0.02	-\$ 0.01	\$ -	-\$ 0.05	-\$ 0.01
	% Distribution Increase		-0.13%	-0.04%	0.02%	-0.20%	-0.01%
	% Increase of Total Bill - No VA		-0.05%	-0.02%	0.02%	-0.12%	0.00%
	% Increase of Total Bill		-1.77%	1.70%	0.02%	-0.12%	0.00%
General Service <50kW (2000 kWh)	Distribution Charge	\$ -	-\$ 0.22	-\$ 0.20	-\$ 0.22	-\$ 0.25	-\$ 0.26
	Change in Distribution Charge		-\$ 0.22	\$ 0.20	\$ -	-\$ 0.23	-\$ 0.01
	% Distribution Increase		-0.37%	0.35%	0.00%	-0.35%	-0.01%
	% Increase of Total Bill - No VA		-0.07%	0.06%	0.00%	-0.08%	0.00%
	% Increase of Total Bill		-0.87%	0.89%	0.00%	-0.08%	0.00%
General Service 50- 1,499 kWh (250 KW)	Distribution Charge	\$ -	-\$ 1.75	-\$ 1.90	-\$ 1.85	-\$ 4.15	-\$ 4.48
	Change in Distribution Charge		-\$ 1.75	-\$ 0.15	\$ 0.05	-\$ 2.30	-\$ 0.33
	% Distribution Increase		-0.15%	-0.01%	0.01%	-0.17%	-0.02%
	% Increase of Total Bill - No VA		-0.01%	0.00%	0.00%	-0.01%	0.00%
	% Increase of Total Bill		-0.79%	0.76%	0.00%	-0.01%	0.00%
General Service 1,500- 4,999 kWh (2500 KW)	Distribution Charge	\$ -	-\$ 19.50	-\$ 20.75	-\$ 19.75	-\$ 43.75	-\$ 47.00
	Change in Distribution Charge		-\$ 19.50	-\$ 1.25	\$ 1.00	-\$ 24.00	-\$ 3.25
	% Distribution Increase		-0.15%	0.00%	0.01%	-0.16%	-0.02%
	% Increase of Total Bill - No VA		-0.01%	0.00%	0.00%	-0.01%	0.00%
	% Increase of Total Bill		-0.87%	0.84%	0.00%	-0.01%	0.00%
Large Use (7500KW)	Distribution Charge	\$ -	-\$ 54.00	-\$ 57.00	-\$ 55.50	-\$ 123.75	-\$ 133.50
	Change in Distribution Charge		-\$ 54.00	-\$ 3.00	\$ 1.50	-\$ 68.25	-\$ 9.75
	% Distribution Increase		-0.13%	0.00%	0.01%	-0.15%	-0.02%
	% Increase of Total Bill - No VA		-0.01%	0.00%	0.00%	-0.01%	0.00%
	% Increase of Total Bill		-1.00%	0.98%	0.00%	-0.01%	0.00%
Sentinel Lighting (0.4 KW)	Distribution Charge	\$ -	-\$ 0.01	-\$ 0.01	-\$ 0.01	-\$ 0.02	-\$ 0.02
	Change in Distribution Charge		-\$ 0.01	-\$ 0.00	\$ 0.00	-\$ 0.01	-\$ 0.00
	% Distribution Increase		-0.13%	-0.01%	0.01%	-0.14%	-0.01%
	% Increase of Total Bill - No VA		-0.05%	-0.01%	0.00%	-0.07%	0.04%
	% Increase of Total Bill		-0.64%	0.58%	0.00%	-0.06%	-0.01%
Street Lighting (1 KW)	Distribution Charge	\$ -	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.01	\$ 0.01
	Change in Distribution Charge		\$ 0.03	-\$ 0.00	\$ 0.00	-\$ 0.02	-\$ 0.00
	% Distribution Increase		0.64%	-0.05%	-0.02%	-0.31%	-0.05%
	% Increase of Total Bill - No VA		0.09%	-0.01%	0.04%	-0.08%	-0.01%
	% Increase of Total Bill		-1.64%	1.73%	0.00%	-0.07%	-0.01%
Unmetered Scattered Load (470 kWh)	Distribution Charge	\$ -	-\$ 0.01	-\$ 0.06	-\$ 0.06	-\$ 0.02	-\$ 0.07
	Change in Distribution Charge		-\$ 0.01	-\$ 0.05	\$ 0.00	\$ 0.04	-\$ 0.05
	% Distribution Increase		-0.07%	-0.32%	0.02%	0.25%	-0.28%
	% Increase of Total Bill - No VA		-0.01%	-0.07%	0.01%	0.04%	-0.05%
	% Increase of Total Bill		-0.81%	0.76%	0.00%	0.05%	-0.06%

Rates Summary Amended Settlement - November 5, 2015

Rate Class		2015 Approved	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed	2020 Proposed
Residential (800 kWh)	Distribution Charge	\$ 28.39	\$ 28.40	\$ 28.66	\$ 28.87	\$ 28.73	\$ 28.01
	Change in Distribution Charge		\$ 0.01	\$ 0.26	\$ 0.21	-\$ 0.14	-\$ 0.72
	% Distribution Increase		0.04%	0.92%	0.73%	-0.48%	-2.51%
	% Increase of Total Bill - No VA		-0.15%	0.19%	0.16%	-0.11%	-0.53%
	% Increase of Total Bill		-1.32%	1.37%	0.16%	-0.11%	-0.53%
Residential (232 kWh)	Distribution Charge	\$ 15.10	\$ 17.44	\$ 20.08	\$ 22.91	\$ 25.66	\$ 28.01
	Change in Distribution Charge		\$ 2.34	\$ 2.65	\$ 2.82	\$ 2.76	\$ 2.35
	% Distribution Increase		15.49%	15.17%	14.06%	12.04%	9.15%
	% Increase of Total Bill - No VA		4.89%	5.42%	5.50%	5.06%	4.12%
	% Increase of Total Bill		4.41%	5.90%	5.50%	5.06%	4.12%
General Service <50kW (2000 kWh)	Distribution Charge	\$ 58.72	\$ 60.43	\$ 63.27	\$ 66.17	\$ 68.57	\$ 69.87
	Change in Distribution Charge		\$ 1.71	\$ 2.84	\$ 2.90	\$ 2.40	\$ 1.30
	% Distribution Increase		2.91%	4.70%	4.58%	3.63%	1.90%
	% Increase of Total Bill - No VA		0.36%	0.88%	0.90%	0.73%	0.40%
	% Increase of Total Bill		-0.92%	2.19%	0.90%	0.73%	0.40%
General Service 50- 1,499 kWh (250 KW)	Distribution Charge	\$ 1,153.10	\$ 1,217.65	\$ 1,279.35	\$ 1,344.05	\$ 1,399.55	\$ 1,430.93
	Change in Distribution Charge		\$ 64.55	\$ 61.70	\$ 64.70	\$ 55.50	\$ 31.38
	% Distribution Increase		5.60%	5.07%	5.06%	4.13%	2.24%
	% Increase of Total Bill - No VA		0.19%	0.35%	0.37%	0.32%	0.18%
	% Increase of Total Bill		0.68%	-0.13%	0.37%	0.32%	0.18%
General Service 1,500- 4,999 kWh (2500 KW)	Distribution Charge	\$ 12,915.68	\$ 13,329.18	\$ 13,969.68	\$ 14,628.68	\$ 15,175.93	\$ 15,458.93
	Change in Distribution Charge		\$ 413.50	\$ 640.50	\$ 659.00	\$ 547.25	\$ 283.00
	% Distribution Increase		3.20%	4.81%	4.72%	3.74%	1.86%
	% Increase of Total Bill - No VA		-0.08%	0.36%	0.37%	0.31%	0.16%
	% Increase of Total Bill		0.24%	0.05%	0.37%	0.31%	0.16%
Large Use (7500KW)	Distribution Charge	\$ 40,078.07	\$ 41,287.82	\$ 43,077.32	\$ 44,947.07	\$ 46,537.07	\$ 47,403.32
	Change in Distribution Charge		\$ 1,209.75	\$ 1,789.50	\$ 1,869.75	\$ 1,590.00	\$ 866.25
	% Distribution Increase		3.02%	4.33%	4.34%	3.54%	1.86%
	% Increase of Total Bill - No VA		0.17%	0.33%	0.34%	0.29%	0.16%
	% Increase of Total Bill		0.28%	0.22%	0.34%	0.29%	0.16%
Sentinel Lighting (0.4 KW)	Distribution Charge	\$ 6.63	\$ 7.54	\$ 7.94	\$ 8.76	\$ 9.18	\$ 9.17
	Change in Distribution Charge		\$ 0.91	\$ 0.40	\$ 0.82	\$ 0.42	-\$ 0.00
	% Distribution Increase		13.65%	5.31%	10.28%	4.82%	-0.04%
	% Increase of Total Bill - No VA		4.55%	1.95%	3.96%	1.95%	0.02%
	% Increase of Total Bill		3.48%	3.03%	3.95%	1.96%	-0.02%
Street Lighting (1 KW)	Distribution Charge	\$ 4.57	\$ 6.07	\$ 6.44	\$ 6.81	\$ 7.16	\$ 7.34
	Change in Distribution Charge		\$ 1.50	\$ 0.37	\$ 0.37	\$ 0.35	\$ 0.19
	% Distribution Increase		32.77%	6.08%	5.78%	5.10%	2.62%
	% Increase of Total Bill - No VA		5.60%	1.35%	1.34%	1.23%	0.66%
	% Increase of Total Bill		3.01%	3.91%	1.34%	1.23%	0.66%
Unmetered Scattered Load (470 kWh)	Distribution Charge	\$ 14.72	\$ 14.71	\$ 15.18	\$ 15.83	\$ 16.40	\$ 16.60
	Change in Distribution Charge		-\$ 0.01	\$ 0.46	\$ 0.65	\$ 0.58	\$ 0.19
	% Distribution Increase		-0.07%	3.14%	4.30%	3.64%	1.18%
	% Increase of Total Bill - No VA		-0.19%	0.61%	0.86%	0.74%	0.25%
	% Increase of Total Bill		-1.93%	2.40%	0.85%	0.75%	0.25%

Proposed Rate

Distribution

	2016	2017	2018	2019	2020
Fixed					
Residential	12.96	16.58	20.47	24.41	28.01
GS <50	17.23	17.87	18.57	19.17	19.47
GS 50 to 1,499 kW	200.00	200.00	200.00	200.00	200.00
GS 1,500 to 4,999 kW	4,193.93	4,193.93	4,193.93	4,193.93	4,193.93
Large Use	15,231.32	15,231.32	15,231.32	15,231.32	15,231.32
Street Light	0.75	0.80	0.85	0.89	0.91
Sentinel	2.98	3.03	3.23	3.28	3.18
Unmetered Scattered Load	4.42	4.60	4.83	5.03	5.13
Standby Power GS 50 to 1,499 kW	126.36	132.20	138.30	143.47	146.27
Standby Power GS 1,500 to 4,999 kW	126.36	132.20	138.30	143.47	146.27
Standby Power Large Use	126.36	132.20	138.30	143.47	146.27
Variable					
Residential	0.01930	0.01510	0.01050	0.00540	0.00000 \$/kWh
GS <50	0.02160	0.02270	0.02380	0.02470	0.02520 \$/kWh
GS 50 to 1,499 kW	4.07060	4.31740	4.57620	4.79820	4.92370 \$/kW
GS 1,500 to 4,999 kW	3.65410	3.91030	4.17390	4.39280	4.50600 \$/kW
Large Use	3.47420	3.71280	3.96210	4.17410	4.28960 \$/kW
Street Light	5.31710	5.63620	5.95840	6.26570	6.43320 \$/kW
Sentinel	11.39980	12.27480	13.81590	14.74620	14.98590 \$/kW
Unmetered Scattered Load	0.02190	0.02250	0.02340	0.02420	0.02440 \$/kWh
Standby Power GS 50 to 1,499 kW	1.68650	1.76460	1.84600	1.91500	1.95240 \$/kW
Standby Power GS 1,500 to 4,999 kW	1.54690	1.61850	1.69320	1.75650	1.79080 \$/kW
Standby Power Large Use	1.71660	1.79610	1.87900	1.94920	1.98730 \$/kW

Deferral/Variance Account Disposition Rate Rider

**Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.)
1550, 1551, 1584, 1586, 1595**

	2016	2017	2018	2019	2020
Residential	-0.000826				\$/kWh
GS <50	-0.000840				\$/kWh
GS 50 to 1,499 kW	-0.355415				\$/kW
GS 1,500 to 4,999 kW	-0.395098				\$/kW
Large Use	-0.467580				\$/kW
Street Light	-0.299010				\$/kW
Sentinel	-0.187879				\$/kW
Unmetered Scattered Load	-0.000845				\$/kWh
Standby Power GS 50 to 1,499 kW	0.000000				\$/kW
Standby Power GS 1,500 to 4,999 kW	0.000000				\$/kW
Standby Power Large Use	0.000000				\$/kW

Rate Rider Calculation for Group 2 Accounts

	2016	2017	2018	2019	2020
Residential	0.32				per customer per month
GS <50	0.00007				\$/kWh
GS 50 to 1,499 kW	-0.02900				\$/kW
GS 1,500 to 4,999 kW	-0.03435				\$/kW
Large Use	-0.04082				\$/kW
Street Light	-0.02585				\$/kW
Sentinel	0.00393				\$/kW
Unmetered Scattered Load	-0.00004				\$/kWh
Standby Power GS 50 to 1,499 kW	0.00000				\$/kW
Standby Power GS 1,500 to 4,999 kW	0.00000				\$/kW
Standby Power Large Use	0.00000				\$/kW

Rate Rider Calculation for Accounts 1568 - LRAM

	2016	2017	2018	2019	2020
Residential	-0.00002				\$/kWh
GS <50	0.00023				\$/kWh
GS 50 to 1,499 kW	-0.07711				\$/kW
GS 1,500 to 4,999 kW	-0.07711				\$/kW
Large Use	-0.07711				\$/kW
Street Light	-0.24051				\$/kW
Sentinel	0.00000				\$/kW
Unmetered Scattered Load	-0.00044				\$/kWh
Standby Power GS 50 to 1,499 kW	0.00000				\$/kW
Standby Power GS 1,500 to 4,999 kW	0.00000				\$/kW
Standby Power Large Use	0.00000				\$/kW

Rate Rider Calculation for RSVA - Power - Global Adjustment

	2016	2017	2018	2019	2020
Residential	0.00281				\$/kWh
GS <50	0.00281				\$/kWh
GS 50 to 1,499 kW	0.00281				\$/kWh
GS 1,500 to 4,999 kW	0.00281				\$/kWh
Large Use	0.00281				\$/kWh
Street Light	0.00281				\$/kWh
Sentinel	0.00000				\$/kWh
Unmetered Scattered Load	0.00000				\$/kWh
Standby Power GS 50 to 1,499 kW	0.00000				\$/kWh
Standby Power GS 1,500 to 4,999 kW	0.00000				\$/kWh
Standby Power Large Use	0.00000				\$/kWh

**Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP
1580 and 1588**

	2016	2017	2018	2019	2020
Residential	-0.001509				\$/kWh
GS <50	-0.001509				\$/kWh
GS 50 to 1,499 kW	-0.634536				\$/kW
GS 1,500 to 4,999 kW	-0.705383				\$/kW
Large Use	-0.834788				\$/kW
Street Light	-0.533834				\$/kW
Sentinel	-0.335428				\$/kW
Unmetered Scattered Load	-0.001509				\$/kWh
Standby Power GS 50 to 1,499 kW	0.000000				\$/kW
Standby Power GS 1,500 to 4,999 kW	0.000000				\$/kW
Standby Power Large Use	0.000000				\$/kW

**Appendix 2-W
Bill Impacts**

Customer Class: **Residential**

TOU / non-TOU: **TOU**

Consumption: **100** 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	\$ 9.6700	1	\$ 9.67	\$ 24.4100	1	\$ 24.41	\$ 3.94	19.25%	\$ 28.0100	1	\$ 28.01	\$ 3.60	14.75%	
Smart Meter Rate Adder	\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		
	\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		
	\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		
	\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		
	\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		
Distribution Volumetric Rate	\$ 0.0234	100	\$ 2.34	\$ 0.0054	100	\$ 0.54	\$ -0.51	-48.57%	\$ -	100	\$ -	\$ -0.54	-100.00%	
Smart Meter Disposition Rider	\$ -	100	\$ -	\$ -	100	\$ -	\$ -		\$ -	100	\$ -	\$ -		
LRAM & SSM Rate Rider	\$ -	100	\$ -	\$ -	100	\$ -	\$ -		\$ -	100	\$ -	\$ -		
	\$ -	100	\$ -	\$ -	100	\$ -	\$ -		\$ -	100	\$ -	\$ -		
	\$ -	100	\$ -	\$ -	100	\$ -	\$ -		\$ -	100	\$ -	\$ -		
	\$ -	100	\$ -	\$ -	100	\$ -	\$ -		\$ -	100	\$ -	\$ -		
	\$ -	100	\$ -	\$ -	100	\$ -	\$ -		\$ -	100	\$ -	\$ -		
	\$ -	100	\$ -	\$ -	100	\$ -	\$ -		\$ -	100	\$ -	\$ -		
	\$ -	100	\$ -	\$ -	100	\$ -	\$ -		\$ -	100	\$ -	\$ -		
Sub-Total A (excluding pass through)			\$ 12.01			\$ 24.95	\$ 3.43	15.94%			\$ 28.01	\$ 3.06	12.26%	
Deferral/Variance Account	\$ -	100	\$ -	\$ -	100	\$ -	\$ -		\$ -	100	\$ -	\$ -		
Disposition Rate Rider Group 1	\$ -	100	\$ -	\$ -	100	\$ -	\$ -		\$ -	100	\$ -	\$ -		
Deferral/Variance Account	\$ -	100	\$ -	\$ -	100	\$ -	\$ -		\$ -	100	\$ -	\$ -		
Disposition Rate Rider Group 2	\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	\$ -	100	\$ -	\$ -	100	\$ -	\$ -		\$ -	100	\$ -	\$ -		
Low Voltage Service Charge	\$ 0.00006	104	\$ 0.01	\$ 0.00007	103	\$ 0.01	\$ -	0.00%	\$ 0.00007	103	\$ 0.01	\$ -	0.00%	
Line Losses on Cost of Power	\$ 0.1021	4	\$ 0.37	\$ 0.1021	3	\$ 0.34	\$ -	0.00%	\$ 0.1021	3	\$ 0.34	\$ -	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%	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 13.17			\$ 26.09	\$ 3.43	15.14%			\$ 29.15	\$ 3.06	11.73%	
RTSR - Network	\$ 0.0077	104	\$ 0.80	\$ 0.0077	103	\$ 0.80	\$ -	0.00%	\$ 0.0077	103	\$ 0.80	\$ -	0.00%	
RTSR - Line and Transformation Connection	\$ 0.0042	104	\$ 0.44	\$ 0.0042	103	\$ 0.43	\$ -	0.00%	\$ 0.0042	103	\$ 0.43	\$ -	0.00%	
Sub-Total C - Delivery (including Sub-Total B)			\$ 14.40			\$ 27.32	\$ 3.43	14.36%			\$ 30.38	\$ 3.06	11.20%	
Wholesale Market Service Charge (WMSC)	\$ 0.0044	104	\$ 0.46	\$ 0.0044	103	\$ 0.45	\$ -	0.00%	\$ 0.0044	103	\$ 0.45	\$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	104	\$ 0.13	\$ 0.0013	103	\$ 0.13	\$ -	0.00%	\$ 0.0013	103	\$ 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%	
Debt Retirement Charge (DRC)	\$ 0.0069	100	\$ 0.69	\$ 0.0069	100	\$ 0.69	\$ -	0.00%	\$ 0.0069	100	\$ 0.69	\$ -	0.00%	
TOU - Off Peak	\$ 0.0800	64	\$ 5.12	\$ 0.0800	64	\$ 5.12	\$ -	0.00%	\$ 0.0800	64	\$ 5.12	\$ -	0.00%	
TOU - Mid Peak	\$ 0.1220	18	\$ 2.20	\$ 0.1220	18	\$ 2.20	\$ -	0.00%	\$ 0.1220	18	\$ 2.20	\$ -	0.00%	
TOU - On Peak	\$ 0.1610	18	\$ 2.90	\$ 0.1610	18	\$ 2.90	\$ -	0.00%	\$ 0.1610	18	\$ 2.90	\$ -	0.00%	
Energy - RPP - Tier 1	\$ 0.0940	100	\$ 9.40	\$ 0.0940	100	\$ 9.40	\$ -	0.00%	\$ 0.0940	100	\$ 9.40	\$ -	0.00%	
Energy - RPP - Tier 2	\$ 0.1100	0	\$ -	\$ 0.1100	0	\$ -	\$ -		\$ 0.1100	0	\$ -	\$ -		
Total Bill on TOU (before Taxes)			\$ 26.15			\$ 39.07	\$ 3.43	9.63%			\$ 42.13	\$ 3.06	7.83%	
HST			\$ 3.40			\$ 5.08	\$ 0.45	9.63%			\$ 5.48	\$ 0.40	7.83%	
Total Bill (including HST)			\$ 29.55			\$ 44.14	\$ 3.88	9.63%			\$ 47.60	\$ 3.46	7.83%	
Ontario Clean Energy Benefit ¹			\$ -2.96			\$ -4.41	\$ -0.38	9.43%			\$ -4.76	\$ -0.35	7.94%	
Total Bill on TOU (including OCEB)			\$ 26.59			\$ 39.73	\$ 3.50	9.65%			\$ 42.84	\$ 3.11	7.82%	
Total Bill on RPP (before Taxes)			\$ 25.34			\$ 38.25	\$ 3.43	9.85%			\$ 41.31	\$ 3.06	8.00%	
HST			\$ 3.29			\$ 4.97	\$ 0.45	9.85%			\$ 5.37	\$ 0.40	8.00%	
Total Bill (including HST)			\$ 28.63			\$ 43.23	\$ 3.98	9.85%			\$ 46.68	\$ 3.46	8.00%	
Ontario Clean Energy Benefit ¹			\$ -2.86			\$ -4.32	\$ -0.39	9.92%			\$ -4.67	\$ -0.35	8.10%	
Total Bill on RPP (including OCEB)			\$ 25.77			\$ 38.91	\$ 3.49	9.84%			\$ 42.01	\$ 3.11	7.99%	

Loss Factor (%) **3.5800%**

3.3500%

3.3500%

**Appendix 2-W
 Bill Impacts**

Customer Class: Residential

TOU / non-TOU: TOU

Consumption: 232 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	12.9600	1	12.96	\$ 3.29	34.02%	16.5800	1	16.58	\$ 6.91	71.47%	20.4700	1	20.47	\$ 3.89	23.46%
Smart Meter Rate Adder	-	1	-	-	1	-	\$ -	-	-	-	-	\$ -	-	-	-	-	\$ -	-
Distribution Volumetric Rate	0.0234	232	5.43	0.0193	232	4.48	-\$ 0.95	-17.52%	0.0151	232	3.50	-\$ 0.97	-21.76%	0.0105	232	2.44	-\$ 1.07	-30.46%
Smart Meter Disposition Rider	-	232	-	-	232	-	\$ -	-	-	-	-	\$ -	-	-	-	-	\$ -	-
LRAM & SSM Rate Rider	-	232	-	0.00002	232	0.00	\$ -	0.00	-	-	-	\$ -	0.00	-100.00%	-	-	-	-
Sub-Total A (excluding pass through)			15.10			17.43	\$ 2.33	15.46%			20.08	\$ 2.65	15.20%			22.91	\$ 2.82	14.06%
Deferral/Variance Account	-	232	-	0.0008	232	0.19	-\$ 0.19	-	-	-	-	\$ 0.19	-100.00%	-	232	-	\$ -	-
Disposition Rate Rider Group 1	-	232	-	0.3200	1	0.32	\$ 0.32	-	-	-	-	-\$ 0.32	-100.00%	-	232	-	\$ -	-
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	-	232	-	0.0015	232	0.35	-\$ 0.35	-	-	-	-	\$ 0.35	-100.00%	-	232	-	\$ -	-
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	-	232	-	-	232	-	\$ -	-	-	-	-	\$ -	-	-	232	-	\$ -	-
Low Voltage Service Charge	0.00006	240	0.01	0.00007	240	0.02	\$ 0.00	16.41%	0.00007	240	0.02	\$ -	0.00%	0.00007	240	0.02	\$ -	0.00%
Line Losses on Cost of Power	0.1021	8	0.85	0.1021	8	0.79	-\$ 0.05	-6.42%	0.1021	8	0.79	\$ -	0.00%	0.1021	8	0.79	\$ -	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)			16.75			18.81	\$ 2.06	12.30%			21.68	\$ 2.87	15.27%			24.51	\$ 2.82	13.02%
RTSR - Network	0.0077	240	1.85	0.0077	240	1.85	-\$ 0.00	-0.22%	0.0077	240	1.85	\$ -	0.00%	0.0077	240	1.85	\$ -	0.00%
RTSR - Line and Transformation Connection	0.0042	240	1.01	0.0042	240	1.01	-\$ 0.00	-0.22%	0.0042	240	1.01	\$ -	0.00%	0.0042	240	1.01	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			19.61			21.67	\$ 2.05	10.47%			24.54	\$ 2.87	13.26%			27.36	\$ 2.82	11.50%
Wholesale Market Service Charge (WMSC)	0.0044	240	1.06	0.0044	240	1.05	-\$ 0.00	-0.22%	0.0044	240	1.05	\$ -	0.00%	0.0044	240	1.05	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	0.0013	240	0.31	0.0013	240	0.31	-\$ 0.00	-0.22%	0.0013	240	0.31	\$ -	0.00%	0.0013	240	0.31	\$ -	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	232	1.61	0.0069	232	1.61	\$ -	0.00%	0.0069	232	1.61	\$ -	0.00%	0.0069	232	1.61	\$ -	0.00%
TOU - Off Peak	0.0800	148	11.88	0.0800	148	11.88	\$ -	0.00%	0.0800	148	11.88	\$ -	0.00%	0.0800	148	11.88	\$ -	0.00%
TOU - Mid Peak	0.1220	42	5.09	0.1220	42	5.09	\$ -	0.00%	0.1220	42	5.09	\$ -	0.00%	0.1220	42	5.09	\$ -	0.00%
TOU - On Peak	0.1610	42	6.72	0.1610	42	6.72	\$ -	0.00%	0.1610	42	6.72	\$ -	0.00%	0.1610	42	6.72	\$ -	0.00%
Energy - RPP - Tier 1	0.0940	232	21.81	0.0940	232	21.81	\$ -	0.00%	0.0940	232	21.81	\$ -	0.00%	0.0940	232	21.81	\$ -	0.00%
Energy - RPP - Tier 2	0.1100	0	0	0.1100	0	0	\$ -	-	0.1100	0	0	\$ -	-	0.1100	0	0	\$ -	-
Total Bill on TOU (before Taxes)			46.54			48.59	\$ 2.05	4.41%			51.46	\$ 2.87	5.91%			54.28	\$ 2.82	5.49%
HST			6.05			6.32	\$ 0.27	4.41%			6.69	\$ 0.37	5.91%			7.06	\$ 0.37	5.49%
Total Bill (including HST)			52.59			54.90	\$ 2.32	4.41%			58.15	\$ 3.25	5.91%			61.34	\$ 3.19	5.49%
Ontario Clean Energy Benefit ¹			-\$ 5.26			-\$ 5.49	-\$ 0.23	4.37%			-\$ 5.82	-\$ 0.33	6.01%			-\$ 6.13	-\$ 0.31	5.33%
Total Bill on TOU (including OCEB)			47.33			49.41	\$ 2.09	4.41%			52.33	\$ 2.92	5.90%			55.21	\$ 2.88	5.50%
Total Bill on RPP (before Taxes)			44.65			46.70	\$ 2.05	4.59%			49.57	\$ 2.87	6.15%			52.39	\$ 2.82	5.69%
HST			5.90			6.32	\$ 0.27	4.59%			6.44	\$ 0.37	6.15%			6.81	\$ 0.37	5.69%
Total Bill (including HST)			50.55			52.77	\$ 2.32	4.59%			56.02	\$ 3.25	6.15%			59.21	\$ 3.19	5.69%
Ontario Clean Energy Benefit ¹			-\$ 5.05			-\$ 5.28	-\$ 0.23	4.55%			-\$ 5.60	-\$ 0.32	6.06%			-\$ 5.92	-\$ 0.32	5.71%
Total Bill on RPP (including OCEB)			45.40			47.49	\$ 2.09	4.60%			50.42	\$ 2.93	6.16%			53.29	\$ 2.87	5.69%

Loss Factor (%)

3.5800%

3.3500%

3.3500%

3.3500%

**Appendix 2-W
 Bill Impacts**

Customer Class: **Residential**
 TOU / non-TOU: **TOU**

Consumption: **232** 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	\$ 24.4100	1	\$ 24.41	\$ 3.94	19.25%	\$ 28.0100	1	\$ 28.01	\$ -3.60	-14.75%
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	232	\$ 5.43	\$ 0.00540	232	\$ 1.25	-\$ 1.18	-48.57%	\$ -	232	\$ -	-\$ 1.25	-100.00%
Smart Meter Disposition Rider			232	\$ -		232	\$ -	\$ -			232	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	\$ -	232	\$ -	\$ -	232	\$ -	\$ -		\$ -	232	\$ -	\$ -	
			232	\$ -		232	\$ -	\$ -			232	\$ -	\$ -	
			232	\$ -		232	\$ -	\$ -			232	\$ -	\$ -	
			232	\$ -		232	\$ -	\$ -			232	\$ -	\$ -	
			232	\$ -		232	\$ -	\$ -			232	\$ -	\$ -	
			232	\$ -		232	\$ -	\$ -			232	\$ -	\$ -	
			232	\$ -		232	\$ -	\$ -			232	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 15.10			\$ 25.66	\$ 2.76	12.04%			\$ 28.01	\$ 2.35	9.15%
Deferral/Variance Account	per kWh	\$ -	232	\$ -		232	\$ -	\$ -			232	\$ -	\$ -	
Disposition Rate Rider Group 1			232	\$ -		232	\$ -	\$ -			232	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	Monthly		232	\$ -		232	\$ -	\$ -			232	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	per kWh		232	\$ -		232	\$ -	\$ -			232	\$ -	\$ -	
			232	\$ -		232	\$ -	\$ -			232	\$ -	\$ -	
Low Voltage Service Charge	per kWh	\$ 0.00006	240	\$ 0.01	\$ 0.00007	240	\$ 0.02	\$ -	0.00%	\$ 0.00007	240	\$ 0.02	\$ -	0.00%
Line Losses on Cost of Power		\$ 0.1021	8	\$ 0.85	\$ 0.1021	8	\$ 0.79	\$ -	0.00%	\$ 0.1021	8	\$ 0.79	\$ -	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)				\$ 16.75			\$ 27.26	\$ 2.76	11.25%			\$ 29.61	\$ 2.35	8.61%
RTSR - Network	per kWh	\$ 0.0077	240	\$ 1.85	\$ 0.0077	240	\$ 1.85	\$ -	0.00%	\$ 0.0077	240	\$ 1.85	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0042	240	\$ 1.01	\$ 0.0042	240	\$ 1.01	\$ -	0.00%	\$ 0.0042	240	\$ 1.01	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)				\$ 19.61			\$ 30.12	\$ 2.76	10.08%			\$ 32.46	\$ 2.35	7.79%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	240	\$ 1.06	\$ 0.0044	240	\$ 1.05	\$ -	0.00%	\$ 0.0044	240	\$ 1.05	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	240	\$ 0.31	\$ 0.0013	240	\$ 0.31	\$ -	0.00%	\$ 0.0013	240	\$ 0.31	\$ -	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	232	\$ 1.61	\$ 0.0069	232	\$ 1.61	\$ -	0.00%	\$ 0.0069	232	\$ 1.61	\$ -	0.00%
TOU - Off Peak		\$ 0.0800	148	\$ 11.88	\$ 0.0800	148	\$ 11.88	\$ -	0.00%	\$ 0.0800	148	\$ 11.88	\$ -	0.00%
TOU - Mid Peak		\$ 0.1220	42	\$ 5.09	\$ 0.1220	42	\$ 5.09	\$ -	0.00%	\$ 0.1220	42	\$ 5.09	\$ -	0.00%
TOU - On Peak		\$ 0.1610	42	\$ 6.72	\$ 0.1610	42	\$ 6.72	\$ -	0.00%	\$ 0.1610	42	\$ 6.72	\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0940	232	\$ 21.81	\$ 0.0940	232	\$ 21.81	\$ -	0.00%	\$ 0.0940	232	\$ 21.81	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.1100	0	\$ -	\$ 0.1100	0	\$ -	\$ -		\$ 0.1100	0	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 46.54			\$ 57.04	\$ 2.76	5.08%			\$ 59.39	\$ 2.35	4.12%
HST				\$ 6.05			\$ 7.42	\$ 0.36	5.08%			\$ 7.47	\$ 0.31	4.12%
Total Bill (including HST)				\$ 52.59			\$ 64.46	\$ 3.12	5.08%			\$ 67.11	\$ 2.65	4.12%
Ontario Clean Energy Benefit ¹				-\$ 5.26			-\$ 6.45	-\$ 0.32	5.22%			-\$ 6.71	-\$ 0.26	4.03%
Total Bill on TOU (including OCEB)				\$ 47.33			\$ 58.01	\$ 2.80	5.06%			\$ 60.40	\$ 2.39	4.12%
Total Bill on RPP (before Taxes)				\$ 44.65			\$ 55.15	\$ 2.76	5.26%			\$ 57.50	\$ 2.35	4.26%
HST				\$ 5.90			\$ 7.17	\$ 0.36	5.26%			\$ 7.47	\$ 0.31	4.26%
Total Bill (including HST)				\$ 50.45			\$ 62.32	\$ 3.12	5.26%			\$ 64.97	\$ 2.65	4.26%
Ontario Clean Energy Benefit ¹				-\$ 5.05			-\$ 6.23	-\$ 0.31	5.24%			-\$ 6.50	-\$ 0.27	4.33%
Total Bill on RPP (including OCEB)				\$ 45.40			\$ 56.09	\$ 2.81	5.26%			\$ 58.47	\$ 2.38	4.25%

Loss Factor (%) **3.5800%**

3.3500%

3.3500%

**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	Monthly	\$ 9.6700	1	\$ 9.67	\$ 12.9600	1	\$ 12.96	\$ 3.29	34.02%	\$ 16.5800	1	\$ 16.58	\$ 3.62	27.93%	\$ 20.4700	1	\$ 20.47	\$ 3.89	23.46%
Smart Meter Rate Adder																			
Distribution Volumetric Rate	per kWh	\$ 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																			
LRAM & SSM Rate Rider	per kWh	\$ -	250	\$ -	\$ -0.00002	250	\$ 0.01	-\$ 0.01	0.01	\$ -	250	\$ -	\$ 0.01	-100.00%	\$ -	250	\$ -	\$ -	-
Sub-Total A (excluding pass through)						\$ 15.52			\$ 17.78			\$ 20.36			\$ 23.10			\$ 2.74	13.46%
Deferral/Variance Account	per kWh	\$ -	250	\$ -	-\$ 0.0008	250	\$ 0.21	-\$ 0.21	0.21	\$ -	250	\$ -	\$ 0.21	-100.00%	\$ -	250	\$ -	\$ -	-
Disposition Rate Rider Group 1	Monthly		250	\$ -	\$ 0.3200	1	\$ 0.32	\$ 0.32	0.32	\$ -	250	\$ -	-\$ 0.32	-100.00%	\$ -	250	\$ -	\$ -	-
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	per kWh		250	\$ -	-\$ 0.0015	250	\$ 0.38	-\$ 0.38	0.38	\$ -	250	\$ -	\$ 0.38	-100.00%	\$ -	250	\$ -	\$ -	-
Low Voltage Service Charge	per kWh	\$ 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	Monthly	\$ 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	Monthly	\$ 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			\$ 19.18			\$ 22.02			\$ 24.76			\$ 2.74	12.44%
RTSR - Network	per kWh	\$ 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	per kWh	\$ 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			\$ 22.25			\$ 25.09			\$ 27.83			\$ 2.74	10.92%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 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)	per kWh	\$ 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	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	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			\$ 51.25			\$ 54.09			\$ 56.83			\$ 2.74	5.07%
HST				\$ 6.41			\$ 6.66		\$ 0.25	3.91%			\$ 7.03		\$ 0.37			\$ 0.36	5.07%
Total Bill (including HST)						\$ 55.73			\$ 57.91			\$ 61.12			\$ 64.21			\$ 3.10	5.07%
Ontario Clean Energy Benefit ¹				-\$ 5.57			-\$ 5.79		-\$ 0.22	3.95%			-\$ 6.11		-\$ 0.32			-\$ 0.31	5.07%
Total Bill on TOU (including OCEB)						\$ 50.16			\$ 52.12			\$ 55.01			\$ 57.79			\$ 2.79	5.07%
Total Bill on RPP (before Taxes)						\$ 47.28			\$ 49.21			\$ 52.05			\$ 54.79			\$ 2.74	5.26%
HST				\$ 6.15			\$ 6.40		\$ 0.25	4.08%			\$ 6.77		\$ 0.37			\$ 0.36	5.26%
Total Bill (including HST)						\$ 53.43			\$ 55.61			\$ 58.82			\$ 61.91			\$ 3.10	5.26%
Ontario Clean Energy Benefit ¹				-\$ 5.34			-\$ 5.56		-\$ 0.22	4.12%			-\$ 5.88		-\$ 0.32			-\$ 0.31	5.27%
Total Bill on RPP (including OCEB)						\$ 48.09			\$ 50.05			\$ 52.94			\$ 55.72			\$ 2.79	5.26%

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	\$ 24.4100	1	\$ 24.41	\$ -3.94	19.25%	\$ 28.0100	1	\$ 28.01	\$ 3.60	14.75%
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			\$ 25.76	\$ 2.67	11.54%			\$ 28.01	\$ 2.25	8.73%
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	per kWh		250	\$ -		250	\$ -	\$ -			250	\$ -	\$ -	
Balances (excluding Global Adj.) - NON-WMP			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			\$ 27.42	\$ 2.67	10.76%			\$ 29.67	\$ 2.25	8.20%
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			\$ 30.50	\$ 2.67	9.57%			\$ 32.75	\$ 2.25	7.38%
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			\$ 59.49	\$ 2.67	4.69%			\$ 61.74	\$ 2.25	3.78%
HST				\$ 6.41			\$ 7.73	\$ 0.35	4.69%			\$ 8.03	\$ 0.29	3.78%
Total Bill (including HST)				\$ 55.73			\$ 67.22	\$ 3.01	4.69%			\$ 69.77	\$ 2.54	3.78%
Ontario Clean Energy Benefit ¹				-\$ 5.57			-\$ 6.72	-\$ 0.30	4.67%			-\$ 6.98	-\$ 0.26	3.87%
Total Bill on TOU (including OCEB)				\$ 50.16			\$ 60.50	\$ 2.71	4.69%			\$ 62.79	\$ 2.28	3.77%
Total Bill on RPP (before Taxes)				\$ 47.28			\$ 57.46	\$ 2.67	4.86%			\$ 59.71	\$ 2.25	3.92%
HST				\$ 6.15			\$ 7.47	\$ 0.35	4.86%			\$ 7.76	\$ 0.29	3.92%
Total Bill (including HST)				\$ 53.43			\$ 64.93	\$ 3.01	4.86%			\$ 67.47	\$ 2.54	3.92%
Ontario Clean Energy Benefit ¹				-\$ 5.34			-\$ 6.49	-\$ 0.30	4.85%			-\$ 6.75	-\$ 0.26	4.01%
Total Bill on RPP (including OCEB)				\$ 48.09			\$ 58.44	\$ 2.71	4.87%			\$ 60.72	\$ 2.28	3.91%

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 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	12.9600	1	12.96	\$ 3.29	34.02%	16.5800	1	16.58	\$ 3.62	27.93%	20.4700	1	20.47	\$ 3.89	23.46%
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	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	500	11.70	0.0193	500	9.65	-\$ 2.05	-17.52%	0.0151	500	7.55	-\$ 2.10	-21.76%	0.0105	500	5.25	-\$ 2.30	-30.46%
Smart Meter Disposition Rider	500	500	500	500	500	500	\$ -		500	500	500	\$ -		500	500	500	\$ -	
LRAM & SSM Rate Rider	-	500	-	0.00002	500	0.01	-\$ 0.01		-	500	-	\$ 0.01	-100.00%	-	500	-	\$ -	
	500	500	500	500	500	500	\$ -		500	500	500	\$ -		500	500	500	\$ -	
	500	500	500	500	500	500	\$ -		500	500	500	\$ -		500	500	500	\$ -	
	500	500	500	500	500	500	\$ -		500	500	500	\$ -		500	500	500	\$ -	
	500	500	500	500	500	500	\$ -		500	500	500	\$ -		500	500	500	\$ -	
	500	500	500	500	500	500	\$ -		500	500	500	\$ -		500	500	500	\$ -	
	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			\$ 22.60	\$ 1.23	5.76%			\$ 24.13	\$ 1.53	6.77%			\$ 25.72	\$ 1.59	6.59%
Deferral/Variance Account	-	500	-	0.0008	500	0.41	-\$ 0.41		-	500	-	\$ 0.41	-100.00%	-	500	-	\$ -	
Disposition Rate Rider Group 1		500	-	0.3200	1	0.32	\$ 0.32			500	-	-\$ 0.32	-100.00%		500	-	\$ -	
Deferral/Variance Account		500	-	0.0015	500	0.75	-\$ 0.75			500	-	\$ 0.75	-100.00%		500	-	\$ -	
Disposition Rate Rider Group 2		500	-	0.0015	500	0.75	-\$ 0.75			500	-	\$ 0.75	-100.00%		500	-	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP		500	-	0.00007	500	0.04	\$ -			500	-	\$ -			500	-	\$ -	
Low Voltage Service Charge	0.00006	518	0.03	0.00007	517	0.04	\$ 0.01	16.41%	0.00007	517	0.04	\$ -	0.00%	0.00007	500	0.04	\$ -	0.00%
Line Losses on Cost of Power	0.1021	18	1.83	0.1021	17	1.71	-\$ 0.12	-6.42%	0.1021	17	1.71	\$ -	0.00%	0.1021	17	1.71	\$ -	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)			\$ 24.02			\$ 24.29	\$ 0.27	1.12%			\$ 26.67	\$ 2.38	9.79%			\$ 28.26	\$ 1.59	5.96%
RTSR - Network	0.0077	518	3.99	0.0077	517	3.98	-\$ 0.01	-0.22%	0.0077	517	3.98	\$ -	0.00%	0.0077	517	3.98	\$ -	0.00%
RTSR - Line and Transformation Connection	0.0042	518	2.18	0.0042	517	2.17	-\$ 0.00	-0.22%	0.0042	517	2.17	\$ -	0.00%	0.0042	517	2.17	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 30.18			\$ 30.44	\$ 0.26	0.85%			\$ 32.82	\$ 2.38	7.81%			\$ 34.41	\$ 1.59	4.85%
Wholesale Market Service Charge (WMSC)	0.0044	518	2.28	0.0044	517	2.27	-\$ 0.01	-0.22%	0.0044	517	2.27	\$ -	0.00%	0.0044	517	2.27	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	0.0013	518	0.67	0.0013	517	0.67	\$ -	0.00%	0.0013	517	0.67	\$ -	0.00%	0.0013	517	0.67	\$ -	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	500	3.47	0.0069	500	3.47	\$ -	0.00%	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%	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%	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%	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%	0.0940	500	47.00	\$ -	0.00%
Energy - RPP - Tier 2	0.1100	0	0	0.1100	0	0	\$ -		0.1100	0	0	\$ -		0.1100	0	0	\$ -	
Total Bill on TOU (before Taxes)			\$ 87.92			\$ 88.17	\$ 0.25	0.28%			\$ 90.55	\$ 2.38	2.70%			\$ 92.14	\$ 1.59	1.76%
HST			\$ 11.43			\$ 11.46	\$ 0.03	0.28%			\$ 11.77	\$ 0.31	2.70%			\$ 11.98	\$ 0.21	1.76%
Total Bill (including HST)			\$ 99.35			\$ 99.64	\$ 0.28	0.28%			\$ 102.32	\$ 2.69	2.70%			\$ 104.12	\$ 1.80	1.76%
Ontario Clean Energy Benefit ¹			-\$ 9.94			-\$ 9.96	-\$ 0.02	0.20%			-\$ 10.23	-\$ 0.27	2.71%			-\$ 10.41	-\$ 0.18	1.76%
Total Bill on TOU (including OCEB)			\$ 89.41			\$ 89.68	\$ 0.26	0.29%			\$ 92.09	\$ 2.42	2.69%			\$ 93.71	\$ 1.62	1.76%
Total Bill on RPP (before Taxes)			\$ 83.85			\$ 84.10	\$ 0.25	0.30%			\$ 86.48	\$ 2.38	2.83%			\$ 88.07	\$ 1.59	1.84%
HST			\$ 10.90			\$ 10.93	\$ 0.03	0.30%			\$ 11.24	\$ 0.31	2.83%			\$ 11.45	\$ 0.21	1.84%
Total Bill (including HST)			\$ 94.76			\$ 95.04	\$ 0.28	0.30%			\$ 97.72	\$ 2.69	2.83%			\$ 99.52	\$ 1.80	1.84%
Ontario Clean Energy Benefit ¹			-\$ 9.48			-\$ 9.50	-\$ 0.02	0.21%			-\$ 9.77	-\$ 0.27	2.84%			-\$ 9.95	-\$ 0.18	1.84%
Total Bill on RPP (including OCEB)			\$ 85.28			\$ 85.54	\$ 0.26	0.31%			\$ 87.95	\$ 2.42	2.83%			\$ 89.57	\$ 1.62	1.84%

Loss Factor (%) 3.5800%

3.3500%

3.3500%

3.3500%

1

1

**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	\$ 24.4100	1	\$ 24.41	\$ 3.94	19.25%	\$ 28.0100	1	\$ 28.01	\$ 3.60	14.75%
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	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 21.37			\$ 27.11	\$ 1.39	5.40%			\$ 28.01	\$ 0.90	3.32%
Deferral/Variance Account	per kWh	\$ -	500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
Disposition Rate Rider Group 1			500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
Deferral/Variance Account	Monthly		500	\$ -		500	\$ -	\$ -			500	\$ -	\$ -	
Disposition Rate Rider Group 2			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		\$ 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			\$ 29.65	\$ 1.39	4.92%			\$ 30.55	\$ 0.90	3.04%
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			\$ 35.80	\$ 1.39	4.04%			\$ 36.70	\$ 0.90	2.51%
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)		\$ 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			\$ 93.53	\$ 1.39	1.51%			\$ 94.43	\$ 0.90	0.96%
HST				\$ 11.43	13%		\$ 12.16	\$ 0.18	1.51%	13%		\$ 12.28	\$ 0.12	0.96%
Total Bill (including HST)				\$ 99.35			\$ 105.69	\$ 1.57	1.51%			\$ 106.71	\$ 1.02	0.96%
Ontario Clean Energy Benefit ¹				-\$ 9.94			-\$ 10.57	-\$ 0.16	1.54%			-\$ 10.67	-\$ 0.10	0.95%
Total Bill on TOU (including OCEB)				\$ 89.41			\$ 95.12	\$ 1.41	1.51%			\$ 96.04	\$ 0.92	0.96%
Total Bill on RPP (before Taxes)				\$ 83.85			\$ 89.46	\$ 1.39	1.58%			\$ 90.36	\$ 0.90	1.01%
HST				\$ 10.90	13%		\$ 11.63	\$ 0.18	1.58%	13%		\$ 11.75	\$ 0.12	1.01%
Total Bill (including HST)				\$ 94.76			\$ 101.09	\$ 1.57	1.58%			\$ 102.11	\$ 1.02	1.01%
Ontario Clean Energy Benefit ¹				-\$ 9.48			-\$ 10.11	-\$ 0.16	1.61%			-\$ 10.21	-\$ 0.10	0.99%
Total Bill on RPP (including OCEB)				\$ 85.28			\$ 90.98	\$ 1.41	1.57%			\$ 91.90	\$ 0.92	1.01%

Loss Factor (%) **3.5800%**

3.3500%

3.3500%

Appendix 2-W
Bill Impacts

Customer Class: Residential
 TOU / non-TOU: TOU

Consumption: 800 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	12.9600	1	12.96	\$ 3.29	34.02%	16.5800	1	16.58	\$ 3.62	27.93%	20.4700	1	20.47	\$ 3.89	23.46%
Smart Meter Rate Adder	-	1	-	-	1	-	\$ -	-	-	-	-	\$ -	-	-	-	-	\$ -	-
Distribution Volumetric Rate	0.0234	800	18.72	0.0193	800	15.44	-\$ 3.28	-17.52%	0.0151	800	12.08	-\$ 3.36	-21.76%	0.0105	800	8.40	-\$ 3.68	-30.46%
Smart Meter Disposition Rider	-	800	-	-	800	-	\$ -	-	-	-	-	\$ -	-	-	-	-	\$ -	-
LRAM & SSM Rate Rider	-	800	-	0.0002	800	0.02	\$ 0.02	0.02	-	-	-	\$ 0.02	100.00%	-	-	-	\$ -	-
Sub-Total A (excluding pass through)			\$ 28.39	\$ 28.38	\$ -0.01	-0.02%	\$ 28.66	\$ 0.28	0.97%	\$ 28.87	\$ 0.21	0.73%						
Deferral/Variance Account	-	800	-	0.0008	800	0.66	\$ 0.66	0.66	-	-	-	\$ 0.66	100.00%	-	-	-	\$ -	-
Disposition Rate Rider Group 1	-	800	-	0.3200	1	0.32	\$ 0.32	0.32	-	-	-	\$ 0.32	100.00%	-	-	-	\$ -	-
Deferral/Variance Account	-	800	-	0.0015	800	1.21	\$ 1.21	1.21	-	-	-	\$ 1.21	100.00%	-	-	-	\$ -	-
Disposition Rate Rider Group 2	-	800	-	-	800	-	\$ -	-	-	-	-	\$ -	-	-	-	-	\$ -	-
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	-	800	-	-	800	-	\$ -	-	-	-	-	\$ -	-	-	-	-	\$ -	-
Low Voltage Service Charge	0.00006	829	0.05	0.00007	827	0.06	\$ 0.01	16.41%	0.00007	827	0.06	\$ -	0.00%	0.00007	827	0.06	\$ -	0.00%
Line Losses on Cost of Power	0.1021	29	2.93	0.1021	27	2.74	-\$ 0.19	-6.42%	0.1021	27	2.74	\$ -	0.00%	0.1021	27	2.74	\$ -	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)			\$ 32.16	\$ 30.42	-\$ 1.73	-5.39%	\$ 32.25	\$ 1.82	6.00%	\$ 32.46	\$ 0.21	0.65%						
RTSR - Network	0.0077	829	6.38	0.0077	827	6.37	-\$ 0.01	-0.22%	0.0077	827	6.37	\$ -	0.00%	0.0077	827	6.37	\$ -	0.00%
RTSR - Line and Transformation Connection	0.0042	829	3.48	0.0042	827	3.47	-\$ 0.01	-0.22%	0.0042	827	3.47	\$ -	0.00%	0.0042	827	3.47	\$ -	0.00%
Sub-Total C - Delivery (includes Sub-Total B)			\$ 42.02	\$ 40.26	-\$ 1.76	-4.18%	\$ 42.08	\$ 1.82	4.53%	\$ 42.29	\$ 0.21	0.50%						
Wholesale Market Service Charge (WMSC)	0.0044	829	3.65	0.0044	827	3.64	-\$ 0.01	-0.22%	0.0044	827	3.64	\$ -	0.00%	0.0044	827	3.64	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	0.0013	829	1.08	0.0013	827	1.07	-\$ 0.00	-0.22%	0.0013	827	1.07	\$ -	0.00%	0.0013	827	1.07	\$ -	0.00%
Standard Supvol 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	800	5.55	0.0069	800	5.55	\$ -	0.00%	0.0069	800	5.55	\$ -	0.00%	0.0069	800	5.55	\$ -	0.00%
TOU - Off Peak	0.0800	512	40.96	0.0800	512	40.96	\$ -	0.00%	0.0800	512	40.96	\$ -	0.00%	0.0800	512	40.96	\$ -	0.00%
TOU - Mid Peak	0.1220	144	17.57	0.1220	144	17.57	\$ -	0.00%	0.1220	144	17.57	\$ -	0.00%	0.1220	144	17.57	\$ -	0.00%
TOU - On Peak	0.1610	144	23.18	0.1610	144	23.18	\$ -	0.00%	0.1610	144	23.18	\$ -	0.00%	0.1610	144	23.18	\$ -	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%	0.0940	600	56.40	\$ -	0.00%
Energy - RPP - Tier 2	0.1100	200	22.00	0.1100	200	22.00	\$ -	0.00%	0.1100	200	22.00	\$ -	0.00%	0.1100	200	22.00	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 134.25	\$ 132.49	-\$ 1.77	-1.32%	\$ 134.31	\$ 1.82	1.38%	\$ 134.52	\$ 0.21	0.16%						
HST	-	-	17.45	17.22	-	0.23	-1.32%	17.46	0.24	1.38%	17.49	0.03	0.16%					
Total Bill (including HST)			\$ 151.71	\$ 149.71	-\$ 2.00	-1.32%	\$ 151.77	\$ 2.06	1.38%	\$ 152.01	\$ 0.24	0.16%						
Ontario Clean Energy Benefit	-	-	15.17	14.97	-	0.20	-1.32%	15.18	0.21	1.40%	15.20	0.02	0.13%					
Total Bill on TOU (including OCEB)			\$ 136.54	\$ 134.74	-\$ 1.80	-1.32%	\$ 136.59	\$ 1.85	1.37%	\$ 136.81	\$ 0.22	0.16%						
Total Bill on RPP (before Taxes)			\$ 130.94	\$ 129.17	-\$ 1.77	-1.35%	\$ 131.00	\$ 1.82	1.41%	\$ 131.21	\$ 0.21	0.16%						
HST	-	-	17.02	16.79	-	0.23	-1.35%	17.03	0.24	1.41%	17.06	0.03	0.16%					
Total Bill (including HST)			\$ 147.96	\$ 145.97	-\$ 2.00	-1.35%	\$ 148.03	\$ 2.06	1.41%	\$ 148.27	\$ 0.24	0.16%						
Ontario Clean Energy Benefit	-	-	14.80	14.60	-	0.20	-1.35%	14.80	0.20	1.37%	14.83	0.03	0.20%					
Total Bill on RPP (including OCEB)			\$ 133.16	\$ 131.37	-\$ 1.80	-1.35%	\$ 133.23	\$ 1.86	1.42%	\$ 133.44	\$ 0.21	0.16%						

Loss Factor (%) 3.5800% | 3.3500% | 3.3500% | 3.3500%

Appendix 2-W Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption: 800 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	9.6700	1	9.67	24.4100	1	24.41	\$ 3.94	19.25%	28.0100	1	28.01	\$ 3.60	14.75%
Smart Meter Rate Adder	Monthly	-	1	-	-	1	-	\$ -	-	-	1	-	\$ -	-
		-	1	-	-	1	-	\$ -	-	-	1	-	\$ -	-
		-	1	-	-	1	-	\$ -	-	-	1	-	\$ -	-
		-	1	-	-	1	-	\$ -	-	-	1	-	\$ -	-
		-	1	-	-	1	-	\$ -	-	-	1	-	\$ -	-
Distribution Volumetric Rate	per kWh	0.0234	800	18.72	0.0054	800	4.32	\$ 4.08	-48.57%	-	800	-	\$ 4.32	-100.00%
Smart Meter Disposition Rider	per kWh	-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
LRAM & SSM Rate Rider	per kWh	-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
		-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
		-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
		-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
		-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
		-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
		-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
		-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
		-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
		-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
		-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
Sub-Total A (excluding pass through)				\$ 28.39			\$ 28.73	\$ - 0.14	-0.48%			\$ 28.01	\$ - 0.72	-2.51%
Deferral/Variance Account	per kWh	-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
Disposition Rate Rider Group 1	Monthly	-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
Deferral/Variance Account	per kWh	-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
Disposition Rate Rider Group 2	Monthly	-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
Deferral / Variance Accounts Balances (excluding Global Adj.) NON-WMP	per kWh	-	800	-	-	800	-	\$ -	-	-	800	-	\$ -	-
Low Voltage Service Charge	per kWh	0.00006	829	0.05	0.00007	827	0.06	\$ -	0.00%	0.00007	827	0.06	\$ -	0.00%
Line Losses on Cost of Power	Monthly	0.1021	29	2.93	0.1021	27	2.74	\$ -	0.00%	0.1021	27	2.74	\$ -	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)				\$ 32.16			\$ 32.32	\$ - 0.14	-0.43%			\$ 31.60	\$ - 0.72	-2.23%
RTSR - Network	per kWh	0.0077	829	6.38	0.0077	827	6.37	\$ -	0.00%	0.0077	827	6.37	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	0.0042	829	3.48	0.0042	827	3.47	\$ -	0.00%	0.0042	827	3.47	\$ -	0.00%
Sub-Total C - Delivery (includes Sub-Total B)				\$ 42.02			\$ 42.15	\$ - 0.14	-0.33%			\$ 41.43	\$ - 0.72	-1.71%
Wholesale Market Service Charge (WMSC)	per kWh	0.0044	829	3.65	0.0044	827	3.64	\$ -	0.00%	0.0044	827	3.64	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	0.0013	829	1.08	0.0013	827	1.07	\$ -	0.00%	0.0013	827	1.07	\$ -	0.00%
Standard Supvol 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	800	5.55	0.0069	800	5.55	\$ -	0.00%	0.0069	800	5.55	\$ -	0.00%
TOU - Off Peak	Monthly	0.0800	512	40.96	0.0800	512	40.96	\$ -	0.00%	0.0800	512	40.96	\$ -	0.00%
TOU - Mid Peak	Monthly	0.1220	144	17.57	0.1220	144	17.57	\$ -	0.00%	0.1220	144	17.57	\$ -	0.00%
TOU - On Peak	Monthly	0.1610	144	23.18	0.1610	144	23.18	\$ -	0.00%	0.1610	144	23.18	\$ -	0.00%
Energy - RPP - Tier 1	Monthly	0.0940	600	56.40	0.0940	600	56.40	\$ -	0.00%	0.0940	600	56.40	\$ -	0.00%
Energy - RPP - Tier 2	Monthly	0.1100	200	22.00	0.1100	200	22.00	\$ -	0.00%	0.1100	200	22.00	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 134.25			\$ 134.38	\$ - 0.14	-0.10%			\$ 133.66	\$ - 0.72	-0.54%
HST		13%		\$ 17.45	13%		\$ 17.47	\$ 0.02	-0.10%	13%		\$ 17.38	\$ - 0.09	-0.54%
Total Bill (including HST)				\$ 151.71			\$ 151.85	\$ 0.16	-0.10%			\$ 151.04	\$ - 0.81	-0.54%
Ontario Clean Energy Benefit †				\$ - 15.17			\$ - 15.19	\$ 0.01	-0.07%			\$ - 15.10	\$ 0.09	-0.59%
Total Bill on TOU (including OCEB)				\$ 136.54			\$ 136.66	\$ - 0.15	-0.11%			\$ 135.94	\$ - 0.72	-0.53%
Total Bill on RPP (before Taxes)				\$ 130.94			\$ 131.07	\$ 0.14	-0.11%			\$ 130.35	\$ - 0.72	-0.55%
HST		13%		\$ 17.02	13%		\$ 17.04	\$ 0.02	-0.11%	13%		\$ 16.95	\$ - 0.09	-0.55%
Total Bill (including HST)				\$ 147.96			\$ 148.11	\$ 0.16	-0.11%			\$ 147.29	\$ - 0.81	-0.55%
Ontario Clean Energy Benefit †				\$ - 14.80			\$ - 14.81	\$ 0.02	-0.13%			\$ - 14.73	\$ 0.08	-0.54%
Total Bill on RPP (including OCEB)				\$ 133.16			\$ 133.30	\$ - 0.14	-0.10%			\$ 132.56	\$ - 0.73	-0.55%

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	\$ 12.9600	1	\$ 12.96	\$ 3.29	34.02%	\$ 16.5800	1	\$ 16.58	\$ 3.62	27.93%	\$ 20.4700	1	\$ 20.47	\$ 3.89	23.46%
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	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 33.07			\$ 32.24	-\$ 0.83	-2.51%			\$ 31.68	-\$ 0.56	-1.74%			\$ 30.97	-\$ 0.71	-2.24%
Deferral/Variance Account Disposition Rate Rider Group 1	per kWh	\$ -	1000	\$ -	-\$ 0.0008	1000	\$ 0.83	-\$ 0.83	-100.00%		1000	\$ -	\$ 0.83	100.00%		1000	\$ -	\$ -	
Deferral/Variance Account Disposition Rate Rider Group 2	Monthly		1000	\$ -	\$ 0.3200	1	\$ 0.32	\$ 0.32	100.00%		1000	\$ -	-\$ 0.32	-100.00%		1000	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	per kWh		1000	\$ -	-\$ 0.0015	1000	\$ 1.51	-\$ 1.51	-100.00%		1000	\$ -	\$ 1.51	100.00%		1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -			1000	\$ -	\$ -	
Low Voltage Service Charge	per kWh	\$ 0.00006	1,036	\$ 0.06	\$ 0.00007	1,034	\$ 0.07	\$ 0.01	16.41%	\$ 0.00007	1,034	\$ 0.07	\$ -	0.00%	\$ 0.00007	1,034	\$ 0.07	\$ -	0.00%
Line Losses on Cost of Power		\$ 0.1021	36	\$ 3.66	\$ 0.1021	34	\$ 3.42	-\$ 0.23	-6.42%	\$ 0.1021	34	\$ 3.42	\$ -	0.00%	\$ 0.1021	34	\$ 3.42	\$ -	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%	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 37.58			\$ 34.51	-\$ 3.07	-8.17%			\$ 35.96	\$ 1.46	4.22%			\$ 35.25	-\$ 0.71	-1.97%
RTSR - Network	per kWh	\$ 0.0077	1036	\$ 7.98	\$ 0.0077	1034	\$ 7.96	-\$ 0.02	-0.22%	\$ 0.0077	1034	\$ 7.96	\$ -	0.00%	\$ 0.0077	1034	\$ 7.96	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0042	1036	\$ 4.35	\$ 0.0042	1034	\$ 4.34	-\$ 0.01	-0.22%	\$ 0.0042	1034	\$ 4.34	\$ -	0.00%	\$ 0.0042	1034	\$ 4.34	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)				\$ 49.90			\$ 46.81	-\$ 3.10	-6.21%			\$ 48.26	\$ 1.46	3.11%			\$ 47.55	-\$ 0.71	-1.47%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	1036	\$ 4.56	\$ 0.0044	1034	\$ 4.55	-\$ 0.01	-0.22%	\$ 0.0044	1034	\$ 4.55	\$ -	0.00%	\$ 0.0044	1034	\$ 4.55	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	1036	\$ 1.35	\$ 0.0013	1034	\$ 1.34	-\$ 0.00	-0.22%	\$ 0.0013	1034	\$ 1.34	\$ -	0.00%	\$ 0.0013	1034	\$ 1.34	\$ -	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%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0069	1000	\$ 6.94	\$ 0.0069	1000	\$ 6.94	\$ -	0.00%	\$ 0.0069	1000	\$ 6.94	\$ -	0.00%	\$ 0.0069	1000	\$ 6.94	\$ -	0.00%
TOU - Off Peak		\$ 0.0800	640	\$ 51.20	\$ 0.0800	640	\$ 51.20	\$ -	0.00%	\$ 0.0800	640	\$ 51.20	\$ -	0.00%	\$ 0.0800	640	\$ 51.20	\$ -	0.00%
TOU - Mid Peak		\$ 0.1220	180	\$ 21.96	\$ 0.1220	180	\$ 21.96	\$ -	0.00%	\$ 0.1220	180	\$ 21.96	\$ -	0.00%	\$ 0.1220	180	\$ 21.96	\$ -	0.00%
TOU - On Peak		\$ 0.1610	180	\$ 28.98	\$ 0.1610	180	\$ 28.98	\$ -	0.00%	\$ 0.1610	180	\$ 28.98	\$ -	0.00%	\$ 0.1610	180	\$ 28.98	\$ -	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%	\$ 0.0940	600	\$ 56.40	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.1100	400	\$ 44.00	\$ 0.1100	400	\$ 44.00	\$ -	0.00%	\$ 0.1100	400	\$ 44.00	\$ -	0.00%	\$ 0.1100	400	\$ 44.00	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 165.14			\$ 162.03	-\$ 3.11	-1.88%			\$ 163.48	\$ 1.45	0.90%			\$ 162.77	-\$ 0.71	-0.43%
HST			13%	\$ 21.47		13%	\$ 21.06	-\$ 0.40	-1.88%		13%	\$ 21.25	\$ 0.19	0.90%		13%	\$ 21.16	-\$ 0.09	-0.43%
Total Bill (including HST)				\$ 186.61			\$ 183.09	-\$ 3.51	-1.88%			\$ 184.74	\$ 1.64	0.90%			\$ 183.93	-\$ 0.80	-0.43%
Ontario Clean Energy Benefit ¹				-\$ 18.66			-\$ 18.31	\$ 0.35	-1.88%			-\$ 18.47	-\$ 0.16	0.87%			-\$ 18.39	\$ 0.08	-0.43%
Total Bill on TOU (including OCEB)				\$ 167.95			\$ 164.78	-\$ 3.16	-1.88%			\$ 166.27	\$ 1.48	0.90%			\$ 165.54	-\$ 0.72	-0.43%
Total Bill on RPP (before Taxes)				\$ 163.40			\$ 160.29	-\$ 3.11	-1.90%			\$ 161.74	\$ 1.45	0.91%			\$ 161.03	-\$ 0.71	-0.44%
HST			13%	\$ 21.24		13%	\$ 20.94	-\$ 0.40	-1.90%		13%	\$ 21.03	\$ 0.19	0.91%		13%	\$ 20.93	-\$ 0.09	-0.44%
Total Bill (including HST)				\$ 184.64			\$ 181.13	-\$ 3.51	-1.90%			\$ 182.77	\$ 1.64	0.91%			\$ 181.97	-\$ 0.80	-0.44%
Ontario Clean Energy Benefit ¹				-\$ 18.46			-\$ 18.11	\$ 0.35	-1.90%			-\$ 18.28	-\$ 0.17	0.94%			-\$ 18.20	\$ 0.08	-0.44%
Total Bill on RPP (including OCEB)				\$ 166.18			\$ 163.02	-\$ 3.16	-1.90%			\$ 164.49	\$ 1.47	0.90%			\$ 163.77	-\$ 0.72	-0.44%

Loss Factor (%)

1

1

**Appendix 2-W
 Bill Impacts**

Customer Class: Residential

TOU / non-TOU: TOU

Consumption: 1,000 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	\$ 9.6700	1	\$ 9.67	\$ 24.4100	1	\$ 24.41	\$ 3.94	19.25%	\$ 28.0100	1	\$ 28.01	\$ 3.60	14.75%
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	1000	\$ 23.40	\$ 0.0054	1000	\$ 5.40	\$ 5.10	-48.57%	\$ -	1000	\$ -	\$ 5.40	-100.00%
Smart Meter Disposition Rider			1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -		\$ -	1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
			1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 33.07			\$ 29.81	\$ 1.16	-3.75%			\$ 28.01	\$ 1.80	-6.04%
Deferral/Variance Account	per kWh	\$ -	1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
Disposition Rate Rider Group 1	Monthly		1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
Deferral/Variance Account	per kWh		1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
Disposition Rate Rider Group 2	Monthly		1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
Deferral / Variance Accounts	per kWh		1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
Balances (excluding Global Adj.) - NON-WMP	Monthly		1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
Low Voltage Service Charge	per kWh	\$ 0.00006	1,036	\$ 0.06	\$ 0.00007	1,034	\$ 0.07	\$ -	0.00%	\$ 0.00007	1,034	\$ 0.07	\$ -	0.00%
Line Losses on Cost of Power	per kWh	\$ 0.1021	36	\$ 3.66	\$ 0.1021	34	\$ 3.42	\$ -	0.00%	\$ 0.1021	34	\$ 3.42	\$ -	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)				\$ 37.58			\$ 34.09	\$ 1.16	-3.29%			\$ 32.29	\$ 1.80	-5.28%
RTSR - Network	per kWh	\$ 0.0077	1034	\$ 7.98	\$ 0.0077	1034	\$ 7.96	\$ -	0.00%	\$ 0.0077	1034	\$ 7.96	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0042	1034	\$ 4.35	\$ 0.0042	1034	\$ 4.34	\$ -	0.00%	\$ 0.0042	1034	\$ 4.34	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)				\$ 49.90			\$ 46.39	\$ 1.16	-2.44%			\$ 44.59	\$ 1.80	-3.88%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	1034	\$ 4.56	\$ 0.0044	1034	\$ 4.55	\$ -	0.00%	\$ 0.0044	1034	\$ 4.55	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	1034	\$ 1.35	\$ 0.0013	1034	\$ 1.34	\$ -	0.00%	\$ 0.0013	1034	\$ 1.34	\$ -	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)	Monthly	\$ 0.0069	1000	\$ 6.94	\$ 0.0069	1000	\$ 6.94	\$ -	0.00%	\$ 0.0069	1000	\$ 6.94	\$ -	0.00%
TOU - Off Peak	Monthly	\$ 0.0800	640	\$ 51.20	\$ 0.0800	640	\$ 51.20	\$ -	0.00%	\$ 0.0800	640	\$ 51.20	\$ -	0.00%
TOU - Mid Peak	Monthly	\$ 0.1220	180	\$ 21.96	\$ 0.1220	180	\$ 21.96	\$ -	0.00%	\$ 0.1220	180	\$ 21.96	\$ -	0.00%
TOU - On Peak	Monthly	\$ 0.1610	180	\$ 28.98	\$ 0.1610	180	\$ 28.98	\$ -	0.00%	\$ 0.1610	180	\$ 28.98	\$ -	0.00%
Energy - RPP - Tier 1	Monthly	\$ 0.0940	600	\$ 56.40	\$ 0.0940	600	\$ 56.40	\$ -	0.00%	\$ 0.0940	600	\$ 56.40	\$ -	0.00%
Energy - RPP - Tier 2	Monthly	\$ 0.1100	400	\$ 44.00	\$ 0.1100	400	\$ 44.00	\$ -	0.00%	\$ 0.1100	400	\$ 44.00	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 165.14			\$ 161.61	\$ 1.16	-0.71%			\$ 159.81	\$ 1.80	-1.11%
HST				\$ 21.47			\$ 21.01	\$ 0.15	-0.71%			\$ 20.78	\$ 0.23	-1.11%
Total Bill (including HST)				\$ 186.61			\$ 182.62	\$ 1.31	-0.71%			\$ 180.59	\$ 2.03	-1.11%
Ontario Clean Energy Benefit ¹				\$ 18.66			\$ 18.26	\$ 0.13	-0.71%			\$ 18.06	\$ 0.20	-1.10%
Total Bill on TOU (including OCEB)				\$ 167.95			\$ 164.36	\$ 1.18	-0.71%			\$ 162.53	\$ 1.83	-1.12%
Total Bill on RPP (before Taxes)				\$ 163.40			\$ 159.87	\$ 1.16	-0.72%			\$ 158.07	\$ 1.80	-1.13%
HST				\$ 21.24			\$ 20.78	\$ 0.15	-0.72%			\$ 20.55	\$ 0.23	-1.13%
Total Bill (including HST)				\$ 184.64			\$ 180.66	\$ 1.31	-0.72%			\$ 178.62	\$ 2.03	-1.13%
Ontario Clean Energy Benefit ¹				\$ 18.46			\$ 18.07	\$ 0.13	-0.71%			\$ 17.86	\$ 0.21	-1.16%
Total Bill on RPP (including OCEB)				\$ 166.18			\$ 162.59	\$ 1.18	-0.72%			\$ 160.76	\$ 1.82	-1.12%

Loss Factor (%) 3.5800%

3.3500%

3.3500%

**Appendix 2-W
 Bill Impacts**

Customer Class: Residential

TOU / non-TOU: TOU

Consumption: 1,500 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	12.9600	1	12.96	3.29	34.02%	16.5800	1	16.58	3.62	27.93%	20.4700	1	20.47	3.89	23.46%
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	0.0234	1500	35.10	0.0193	1500	28.95	-6.15	-17.52%	0.0151	1500	22.65	-6.30	-21.76%	0.0105	1500	15.75	-6.90	-30.46%
Smart Meter Disposition Rider		1500	-		1500	-				1500	-				1500	-		
LRAM & SSM Rate Rider		1500	-	0.00002	1500	0.03	0.03	0.03		1500	-	0.03	100.00%		1500	-		
		1500	-		1500	-				1500	-				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			41.88	-2.89	-6.46%			39.23	-2.65	-6.33%			36.22	-3.01	-7.67%
Deferral/Variance Account																		
Disposition Rate Rider Group 1		1500	-	0.0008	1500	1.24	1.24			1500	-	1.24	100.00%		1500	-		
Deferral/Variance Account																		
Disposition Rate Rider Group 2		1500	-	0.3200	1	0.32	0.32			1500	-	0.32	100.00%		1500	-		
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP		1500	-	0.0015	1500	2.26	2.26			1500	-	2.26	100.00%		1500	-		
Low Voltage Service Charge	0.00006	1554	0.09	0.00007	1550	0.11	0.02	16.41%	0.00007	1550	0.11		0.00%	0.00007	1500	0.11		0.00%
Line Losses on Cost of Power	0.1021	54	5.48	0.1021	50	5.13	-0.35	-6.42%	0.1021	50	5.13		0.00%	0.1021	50	5.13		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)			51.14			44.73	-6.41	-12.53%			45.26	0.53	1.19%			42.25	-3.01	-6.65%
RTSR - Network	0.0077	1554	11.96	0.0077	1550	11.94	-0.03	-0.22%	0.0077	1550	11.94		0.00%	0.0077	1550	11.94		0.00%
RTSR - Line and Transformation Connection	0.0042	1554	6.53	0.0042	1550	6.51	-0.01	-0.22%	0.0042	1550	6.51		0.00%	0.0042	1550	6.51		0.00%
Sub-Total C - Delivery (includes Sub-Total B)			69.63			63.18	-6.45	-9.26%			63.71	0.53	0.84%			60.70	-3.01	-4.72%
Wholesale Market Service Charge (WMSC)	0.0044	1554	6.84	0.0044	1550	6.82	-0.02	-0.22%	0.0044	1550	6.82		0.00%	0.0044	1550	6.82		0.00%
Rural and Remote Rate Protection (RRRP)	0.0013	1554	2.02	0.0013	1550	2.02		0.00%	0.0013	1550	2.02		0.00%	0.0013	1550	2.02		0.00%
Standard Suoiv 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	1500	10.41	0.0069	1500	10.41		0.00%	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%	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%	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%	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%	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%	0.1100	900	99.00		0.00%
Total Bill on TOU (before Taxes)			242.35			235.88	-6.47	-2.67%			236.42	0.53	0.23%			233.41	-3.01	-1.27%
HST	13%		31.51	13%		30.66	-0.84	-2.67%	13%		30.73	0.07	0.23%	13%		30.34	-0.39	-1.27%
Total Bill (including HST)			273.86			266.55	-7.31	-2.67%			267.15	0.60	0.23%			263.75	-3.40	-1.27%
Ontario Clean Energy Benefit ¹			-27.39			-26.65	0.74	-2.70%			-26.71	0.06	0.23%			-26.37	0.34	-1.27%
Total Bill on TOU (including OCEB)			246.47			239.90	-6.57	-2.67%			240.44	0.54	0.23%			237.38	-3.06	-1.27%
Total Bill on RPP (before Taxes)			244.54			238.07	-6.47	-2.65%			238.61	0.53	0.22%			235.60	-3.01	-1.26%
HST	13%		31.79	13%		30.95	-0.84	-2.65%	13%		31.02	0.07	0.22%	13%		30.63	-0.39	-1.26%
Total Bill (including HST)			276.33			269.02	-7.31	-2.65%			269.62	0.60	0.22%			266.22	-3.40	-1.26%
Ontario Clean Energy Benefit ¹			-27.63			-26.90	0.73	-2.64%			-26.96	0.06	0.22%			-26.62	0.34	-1.26%
Total Bill on RPP (including OCEB)			248.70			242.12	-6.58	-2.65%			242.66	0.54	0.22%			239.60	-3.06	-1.26%

Loss Factor (%)

3.5800%

3.3500%

3.3500%

3.3500%

1

1

**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	\$ 24.4100	1	\$ 24.41	\$ 3.94	19.25%	\$ 28.0100	1	\$ 28.01	\$ -3.60	14.75%
Smart Meter Rate Adder		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 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			\$ 32.51	-\$ 3.71	-10.24%			\$ 28.01	-\$ 4.50	-13.84%
Deferral/Variance Account													
Disposition Rate Rider Group 1		1500	\$ -		1500	\$ -	\$ -			1500	\$ -	\$ -	
Deferral/Variance Account													
Disposition Rate Rider Group 2		1500	\$ -		1500	\$ -	\$ -			1500	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP													
		1500	\$ -		1500	\$ -	\$ -			1500	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	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	\$ 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)			\$ 51.14			\$ 38.54	-\$ 3.71	-8.78%			\$ 34.04	-\$ 4.50	-11.68%
RTSR - Network	\$ 0.0077	1554	\$ 11.96	\$ 0.0077	1550	\$ 11.94	\$ -	0.00%	\$ 0.0077	1550	\$ 11.94	\$ -	0.00%
RTSR - Line and Transformation Connection	\$ 0.0042	1554	\$ 6.53	\$ 0.0042	1550	\$ 6.51	\$ -	0.00%	\$ 0.0042	1550	\$ 6.51	\$ -	0.00%
Sub-Total C - Delivery (includes Sub-Total B)			\$ 69.63			\$ 56.99	-\$ 3.71	-6.11%			\$ 52.49	-\$ 4.50	-7.90%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	1554	\$ 6.84	\$ 0.0044	1550	\$ 6.82	\$ -	0.00%	\$ 0.0044	1550	\$ 6.82	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	1554	\$ 2.02	\$ 0.0013	1550	\$ 2.02	\$ -	0.00%	\$ 0.0013	1550	\$ 2.02	\$ -	0.00%
Standard Suobv 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	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			\$ 229.70	-\$ 3.71	-1.59%			\$ 225.20	-\$ 4.50	-1.96%
HST		13%	\$ 31.51		13%	\$ 29.86	-\$ 0.48	-1.59%		13%	\$ 29.28	-\$ 0.58	-1.96%
Total Bill (including HST)			\$ 273.86			\$ 259.56	-\$ 4.19	-1.59%			\$ 254.47	-\$ 5.08	-1.96%
Ontario Clean Energy Benefit¹			-\$ 27.39			-\$ 25.96	\$ 0.41	-1.55%			-\$ 25.45	\$ 0.51	-1.96%
Total Bill on TOU (including OCEB)			\$ 246.47			\$ 233.60	-\$ 3.78	-1.59%			\$ 229.02	-\$ 4.57	-1.96%
Total Bill on RPP (before Taxes)			\$ 244.54			\$ 231.89	-\$ 3.71	-1.57%			\$ 227.39	-\$ 4.50	-1.94%
HST		13%	\$ 31.79		13%	\$ 30.15	-\$ 0.48	-1.57%		13%	\$ 29.56	-\$ 0.58	-1.94%
Total Bill (including HST)			\$ 276.33			\$ 262.03	-\$ 4.19	-1.57%			\$ 256.95	-\$ 5.08	-1.94%
Ontario Clean Energy Benefit¹			-\$ 27.63			-\$ 26.20	\$ 0.42	-1.58%			-\$ 25.69	\$ 0.51	-1.95%
Total Bill on RPP (including OCEB)			\$ 248.70			\$ 235.83	-\$ 3.77	-1.57%			\$ 231.26	-\$ 4.57	-1.94%

Loss Factor (%) 3.5800%

3.3500%

3.3500%

Appendix 2-W
 Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption: 2,000 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	9.6700	1	9.67	12.9600	1	12.96	3.29	34.02%	16.5800	1	16.58	3.62	27.93%	20.4700	1	20.47	3.89	23.46%
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	0.0234	2000	46.80	0.0193	2000	38.60	8.20	-17.52%	0.0151	2000	30.20	8.40	-21.76%	0.0105	2000	21.00	9.20	-30.46%
Smart Meter Disposition Rider	-	2000	-	-	2000	-	-	-	-	-	-	-	-	-	2000	-	-	-
LRAM & SSM Rate Rider	-	2000	-	0.00002	2000	0.04	0.04	0.04	-	-	-	0.04	-100.00%	-	2000	-	-	-
	-	2000	-	-	2000	-	-	-	-	-	-	-	-	-	2000	-	-	-
	-	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)			\$ 56.47			\$ 51.52	-\$ 4.95	-8.77%			\$ 46.78	-\$ 4.74	-9.20%			\$ 41.47	-\$ 5.31	-11.35%
Deferral/Variance Account	-	2000	-	0.00083	2000	1.65	1.65	1.65	-	-	-	1.65	-100.00%	-	2000	-	-	-
Disposition Rate Rider Group 1	-	2000	-	0.32	1	0.32	0.32	0.32	-	-	-	0.32	-100.00%	-	2000	-	-	-
Deferral/Variance Account	-	2000	-	-	2000	-	-	-	-	-	-	-	-	-	2000	-	-	-
Disposition Rate Rider Group 2	-	2000	-	0.0015	2000	3.02	3.02	3.02	-	-	-	3.02	-100.00%	-	2000	-	-	-
Deferral / Variance Accounts	-	2000	-	-	2000	-	-	-	-	-	-	-	-	-	2000	-	-	-
Balances (excluding Global Adj.)	-	2000	-	-	2000	-	-	-	-	-	-	-	-	-	2000	-	-	-
- NON-WMP	-	2000	-	-	2000	-	-	-	-	-	-	-	-	-	2000	-	-	-
Low Voltage Service Charge	0.00006	2,072	0.12	0.00007	2,067	0.14	0.02	16.41%	0.00007	2,067	0.14	-	0.00%	0.00007	2,067	0.14	-	0.00%
Line Losses on Cost of Power	0.1021	72	7.31	0.1021	67	6.84	0.47	6.42%	0.1021	67	6.84	-	0.00%	0.1021	67	6.84	-	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)			\$ 64.70			\$ 54.95	-\$ 9.75	-15.07%			\$ 54.56	-\$ 0.39	-0.71%			\$ 49.25	-\$ 5.31	-9.73%
RTSR - Network	0.0077	2072	15.95	0.0077	2067	15.92	0.04	-0.22%	0.0077	2067	15.92	-	0.00%	0.0077	2067	15.92	-	0.00%
RTSR - Line and Transformation Connection	0.0042	2072	8.70	0.0042	2067	8.68	0.02	-0.22%	0.0042	2067	8.68	-	0.00%	0.0042	2067	8.68	-	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 89.35			\$ 79.55	-\$ 9.80	-10.97%			\$ 79.16	-\$ 0.39	-0.49%			\$ 73.85	-\$ 5.31	-6.71%
Wholesale Market Service Charge (WMSC)	0.0044	2072	9.12	0.0044	2067	9.09	0.02	-0.22%	0.0044	2067	9.09	-	0.00%	0.0044	2067	9.09	-	0.00%
Rural and Remote Rate Protection (RRRP)	0.0013	2072	2.69	0.0013	2067	2.69	0.01	-0.22%	0.0013	2067	2.69	-	0.00%	0.0013	2067	2.69	-	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	2000	13.88	0.0069	2000	13.88	-	0.00%	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%	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%	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%	0.1610	360	57.96	-	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%	0.0940	600	56.40	-	0.00%
Energy - RPP - Tier 2	0.1100	1400	154.00	0.1100	1400	154.00	-	0.00%	0.1100	1400	154.00	-	0.00%	0.1100	1400	154.00	-	0.00%
Total Bill on TOU (before Taxes)			\$ 319.57			\$ 309.74	-\$ 9.83	-3.08%			\$ 309.35	-\$ 0.39	-0.13%			\$ 304.04	-\$ 5.31	-1.72%
HST	13%		\$ 41.54	13%		\$ 40.27	-\$ 1.28	-3.08%	13%		\$ 40.22	-\$ 0.05	-0.13%	13%		\$ 39.52	-\$ 0.69	-1.72%
Total Bill (including HST)			\$ 361.11			\$ 350.00	-\$ 11.11	-3.08%			\$ 349.56	-\$ 0.44	-0.13%			\$ 343.56	-\$ 6.00	-1.72%
Ontario Clean Energy Benefit ¹			-\$ 36.11			-\$ 35.00	-\$ 1.11	-3.07%			-\$ 34.96	-\$ 0.04	-0.11%			-\$ 34.36	-\$ 0.60	-1.72%
Total Bill on TOU (including OCEB)			\$ 325.00			\$ 315.00	-\$ 10.00	-3.08%			\$ 314.60	-\$ 0.40	-0.13%			\$ 309.20	-\$ 5.40	-1.72%
Total Bill on RPP (before Taxes)			\$ 325.69			\$ 315.86	-\$ 9.83	-3.02%			\$ 315.47	-\$ 0.39	-0.12%			\$ 310.16	-\$ 5.31	-1.68%
HST	13%		\$ 42.34	13%		\$ 41.06	-\$ 1.28	-3.02%	13%		\$ 41.01	-\$ 0.05	-0.12%	13%		\$ 40.32	-\$ 0.69	-1.68%
Total Bill (including HST)			\$ 368.03			\$ 356.92	-\$ 11.11	-3.02%			\$ 356.48	-\$ 0.44	-0.12%			\$ 350.48	-\$ 6.00	-1.68%
Ontario Clean Energy Benefit ¹			-\$ 36.80			-\$ 35.69	-\$ 1.11	-3.02%			-\$ 35.65	-\$ 0.04	-0.11%			-\$ 35.05	-\$ 0.60	-1.68%
Total Bill on RPP (including OCEB)			\$ 331.23			\$ 321.23	-\$ 10.00	-3.02%			\$ 320.83	-\$ 0.40	-0.12%			\$ 315.43	-\$ 5.40	-1.68%

Loss Factor (%) 3.5800%

3.3500%

3.3500%

3.3500%

**Appendix 2-W
 Bill Impacts**

Customer Class: Residential

TOU / non-TOU: TOU

Consumption: 2,000 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	24.4100	1	24.41	3.94	19.25%	28.0100	1	28.01	3.60	14.75%
Smart Meter Rate Adder		1	-		1	-				1	-		
		1	-		1	-				1	-		
		1	-		1	-				1	-		
		1	-		1	-				1	-		
		1	-		1	-				1	-		
Distribution Volumetric Rate	0.0234	2000	46.80	0.0054	2000	10.80	10.20	-48.57%		2000		10.80	-100.00%
Smart Meter Disposition Rider		2000	-		2000	-				2000	-		
LRAM & SSM Rate Rider		2000	-		2000	-				2000	-		
		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)			56.47			35.21	6.26	-15.10%			28.01	7.20	-20.45%
Deferral/Variance Account			-			-					-		
Disposition Rate Rider Group 1		2000	-		2000	-				2000	-		
Deferral/Variance Account			-			-					-		
Disposition Rate Rider Group 2		2000	-		2000	-				2000	-		
Deferral / Variance Accounts			-			-					-		
Balances (excluding Global Adj.)		2000	-		2000	-				2000	-		
- NON-WMP			-			-					-		
Low Voltage Service Charge	0.00006	2,072	0.12	0.00007	2,067	0.14		0.00%	0.00007	2,067	0.14		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	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)			64.70			42.99	6.26	-12.71%			35.79	7.20	-16.75%
RTSR - Network	0.0077	2072	15.95	0.0077	2067	15.92		0.00%	0.0077	2067	15.92		0.00%
RTSR - Line and Transformation Connection	0.0042	2072	8.70	0.0042	2067	8.68		0.00%	0.0042	2067	8.68		0.00%
Sub-Total C - Delivery (including Sub-Total B)			89.35			67.59	6.26	-8.48%			60.39	7.20	-10.65%
Wholesale Market Service Charge (WMSC)	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)	0.0013	2072	2.69	0.0013	2067	2.69		0.00%	0.0013	2067	2.69		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	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	600	56.40	0.0940	600	56.40		0.00%	0.0940	600	56.40		0.00%
Energy - RPP - Tier 2	0.1100	1400	154.00	0.1100	1400	154.00		0.00%	0.1100	1400	154.00		0.00%
Total Bill on TOU (before Taxes)			319.57			297.78	6.26	-2.06%			290.58	7.20	-2.42%
HST	13%		41.54	13%		38.71	0.81	-2.06%	13%		37.78	0.94	-2.42%
Total Bill (including HST)			361.11			336.49	7.07	-2.06%			328.35	8.14	-2.42%
Ontario Clean Energy Benefit¹			36.11			33.65	0.71	-2.07%			32.84	0.81	-2.41%
Total Bill on TOU (including OCEB)			325.00			302.84	6.36	-2.06%			295.51	7.33	-2.42%
Total Bill on RPP (before Taxes)			325.69			303.90	6.26	-2.02%			296.70	7.20	-2.37%
HST	13%		42.34	13%		39.51	0.81	-2.02%	13%		38.57	0.94	-2.37%
Total Bill (including HST)			368.03			343.40	7.07	-2.02%			335.27	8.14	-2.37%
Ontario Clean Energy Benefit¹			36.80			34.34	0.71	-2.03%			33.53	0.81	-2.36%
Total Bill on RPP (including OCEB)			331.23			309.06	6.36	-2.02%			301.74	7.33	-2.37%

Loss Factor (%) 3.5800%

3.3500%

3.3500%

Appendix 2-W
 Bill Impacts

Customer Class: **General Service < 50 kW**

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	\$ 16.7200	1	\$ 16.72	\$ 17.2300	1	\$ 17.23	\$ 0.51	3.05%	\$ 17.8700	1	\$ 17.87	\$ 0.64	3.71%	\$ 18.5700	1	\$ 18.57	\$ 0.70	3.92%
Smart Meter Rate Adder	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-
Distribution Volumetric Rate	\$ 0.0210	1000	\$ 21.00	\$ 0.0216	1000	\$ 21.60	\$ 0.60	2.86%	\$ 0.0227	1000	\$ 22.70	\$ 1.10	5.09%	\$ 0.0238	1000	\$ 23.80	\$ 1.10	4.85%
Smart Meter Disposition Rider	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	-	\$ -	1000	\$ -	\$ -	-	\$ -	1000	\$ -	\$ -	-
LRAM & SSM Rate Rider	\$ -	1000	\$ -	\$ 0.00023	1000	\$ 0.23	\$ 0.23	-	\$ -	1000	\$ -	\$ -0.23	-100.00%	\$ -	1000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 37.72			\$ 39.06	\$ 1.34	3.55%			\$ 40.57	\$ 1.51	3.87%			\$ 42.37	\$ 1.80	4.44%
Deferral/Variance Account	\$ -	1000	\$ -	\$ 0.0008	1000	\$ 0.84	\$ 0.84	-	\$ -	1000	\$ -	\$ 0.84	-100.00%	\$ -	1000	\$ -	\$ -	-
Disposition Rate Rider Group 1	\$ -	1000	\$ -	\$ 0.0001	1000	\$ 0.07	\$ 0.07	-	\$ -	1000	\$ -	\$ -0.07	-100.00%	\$ -	1000	\$ -	\$ -	-
Deferral/Variance Account	\$ -	1000	\$ -	\$ 0.0015	1000	\$ 1.51	\$ 1.51	-	\$ -	1000	\$ -	\$ 1.51	-100.00%	\$ -	1000	\$ -	\$ -	-
Disposition Rate Rider Group 2	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	-	\$ -	1000	\$ -	\$ -	-	\$ -	1000	\$ -	\$ -	-
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	-	\$ -	1000	\$ -	\$ -	-	\$ -	1000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.00006	1,036	\$ 0.06	\$ 0.00006	1,034	\$ 0.06	\$ -0.00	-0.22%	\$ 0.00006	1,034	\$ 0.06	\$ -	0.00%	\$ 0.00006	1,034	\$ 0.06	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1021	36	\$ 3.66	\$ 0.1021	34	\$ 3.42	\$ -0.23	-6.42%	\$ 0.1021	34	\$ 3.42	\$ -	0.00%	\$ 0.1021	34	\$ 3.42	\$ -	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)			\$ 42.23			\$ 41.05	\$ -1.17	-2.78%			\$ 44.84	\$ 3.79	9.23%			\$ 46.64	\$ 1.80	4.01%
RTSR - Network	\$ 0.0070	1034	\$ 7.23	\$ 0.0070	1034	\$ 7.23	\$ -0.02	-0.22%	\$ 0.0070	1034	\$ 7.23	\$ -	0.00%	\$ 0.0070	1034	\$ 7.23	\$ -	0.00%
RTSR - Line and Transformation Connection	\$ 0.0040	1036	\$ 4.14	\$ 0.0040	1034	\$ 4.13	\$ -0.01	-0.22%	\$ 0.0040	1034	\$ 4.13	\$ -	0.00%	\$ 0.0040	1034	\$ 4.13	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 53.62			\$ 52.42	\$ -1.20	-2.24%			\$ 56.21	\$ 3.79	7.23%			\$ 58.01	\$ 1.80	3.20%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	1036	\$ 4.56	\$ 0.0044	1034	\$ 4.55	\$ -0.01	-0.22%	\$ 0.0044	1034	\$ 4.55	\$ -	0.00%	\$ 0.0044	1034	\$ 4.55	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	1036	\$ 1.35	\$ 0.0013	1034	\$ 1.34	\$ -0.00	-0.22%	\$ 0.0013	1034	\$ 1.34	\$ -	0.00%	\$ 0.0013	1034	\$ 1.34	\$ -	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	1000	\$ 6.94	\$ 0.0069	1000	\$ 6.94	\$ -	0.00%	\$ 0.0069	1000	\$ 6.94	\$ -	0.00%	\$ 0.0069	1000	\$ 6.94	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	640	\$ 51.20	\$ 0.0800	640	\$ 51.20	\$ -	0.00%	\$ 0.0800	640	\$ 51.20	\$ -	0.00%	\$ 0.0800	640	\$ 51.20	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	180	\$ 21.96	\$ 0.1220	180	\$ 21.96	\$ -	0.00%	\$ 0.1220	180	\$ 21.96	\$ -	0.00%	\$ 0.1220	180	\$ 21.96	\$ -	0.00%
TOU - On Peak	\$ 0.1610	180	\$ 28.98	\$ 0.1610	180	\$ 28.98	\$ -	0.00%	\$ 0.1610	180	\$ 28.98	\$ -	0.00%	\$ 0.1610	180	\$ 28.98	\$ -	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	250	\$ 27.50	\$ 0.1100	250	\$ 27.50	\$ -	0.00%	\$ 0.1100	250	\$ 27.50	\$ -	0.00%	\$ 0.1100	250	\$ 27.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 168.86			\$ 167.64	\$ -1.21	-0.72%			\$ 171.43	\$ 3.79	2.26%			\$ 173.23	\$ 1.80	1.05%
HST	13%		\$ 21.95	13%		\$ 21.79	\$ -0.16	-0.72%	13%		\$ 22.29	\$ 0.49	2.26%	13%		\$ 22.52	\$ 0.23	1.05%
Total Bill (including HST)			\$ 190.81			\$ 189.44	\$ -1.37	-0.72%			\$ 193.72	\$ 4.28	2.26%			\$ 195.75	\$ 2.03	1.05%
Ontario Clean Energy Benefit ¹			\$ -19.08			\$ -18.94	\$ 0.14	-0.73%			\$ -19.37	\$ -0.43	2.27%			\$ -19.58	\$ -0.21	1.08%
Total Bill on TOU (including OCEB)			\$ 171.73			\$ 170.50	\$ -1.23	-0.72%			\$ 174.35	\$ 3.85	2.26%			\$ 176.17	\$ 1.82	1.05%
Total Bill on RPP (before Taxes)			\$ 164.72			\$ 163.50	\$ -1.21	-0.74%			\$ 167.29	\$ 3.79	2.32%			\$ 168.09	\$ 1.80	1.08%
HST	13%		\$ 21.41	13%		\$ 21.26	\$ -0.16	-0.74%	13%		\$ 21.75	\$ 0.49	2.32%	13%		\$ 21.98	\$ 0.23	1.08%
Total Bill (including HST)			\$ 186.13			\$ 184.76	\$ -1.37	-0.74%			\$ 189.04	\$ 4.28	2.32%			\$ 191.08	\$ 2.03	1.08%
Ontario Clean Energy Benefit ¹			\$ -18.61			\$ -18.48	\$ 0.13	-0.70%			\$ -18.90	\$ -0.42	2.27%			\$ -19.11	\$ -0.21	1.11%
Total Bill on RPP (including OCEB)			\$ 167.52			\$ 166.28	\$ -1.24	-0.74%			\$ 170.14	\$ 3.86	2.32%			\$ 171.97	\$ 1.82	1.07%

Loss Factor (%) **3.5800%**

3.3500%

3.3500%

3.3500%

Appendix 2-W
 Bill Impacts

Customer Class: **General Service < 50 kW**

TOU / non-TOU: **TOU**

Consumption: **1,000** 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	\$ 16.7200	1	\$ 16.72	\$ 19.1700	1	\$ 19.17	\$ 0.60	3.23%	\$ 19.4700	1	\$ 19.47	\$ 0.30	1.56%
Smart Meter Rate Adder		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0210	1000	\$ 21.00	\$ 0.0247	1000	\$ 24.70	\$ 0.90	3.78%	\$ 0.0252	1000	\$ 25.20	\$ 0.50	2.02%
Smart Meter Disposition Rider		1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
LRAM & SSM Rate Rider		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	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 37.72			\$ 43.87	\$ 1.50	3.54%			\$ 44.67	\$ 0.80	1.82%
Deferral/Variance Account Disposition Rate Rider Group 1		1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
Deferral/Variance Account Disposition Rate Rider Group 2		1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP		1000	\$ -		1000	\$ -	\$ -			1000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	1,036	\$ 0.06	\$ 0.00006	1,034	\$ 0.06	\$ -	0.00%	\$ 0.00006	1,034	\$ 0.06	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1021	36	\$ 3.66	\$ 0.1021	34	\$ 3.42	\$ -	0.00%	\$ 0.1021	34	\$ 3.42	\$ -	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%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 42.23			\$ 48.14	\$ 1.50	3.22%			\$ 48.94	\$ 0.80	1.66%
RTSR - Network	\$ 0.0070	1034	\$ 7.23	\$ 0.0070	1034	\$ 7.23	\$ -	0.00%	\$ 0.0070	1034	\$ 7.23	\$ -	0.00%
RTSR - Line and Transformation Connection	\$ 0.0040	1036	\$ 4.14	\$ 0.0040	1034	\$ 4.13	\$ -	0.00%	\$ 0.0040	1034	\$ 4.13	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 53.62			\$ 59.51	\$ 1.50	2.59%			\$ 60.31	\$ 0.80	1.34%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	1036	\$ 4.56	\$ 0.0044	1034	\$ 4.55	\$ -	0.00%	\$ 0.0044	1034	\$ 4.55	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	1036	\$ 1.35	\$ 0.0013	1034	\$ 1.34	\$ -	0.00%	\$ 0.0013	1034	\$ 1.34	\$ -	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%
Debt Retirement Charge (DRC)	\$ 0.0069	1000	\$ 6.94	\$ 0.0069	1000	\$ 6.94	\$ -	0.00%	\$ 0.0069	1000	\$ 6.94	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	640	\$ 51.20	\$ 0.0800	640	\$ 51.20	\$ -	0.00%	\$ 0.0800	640	\$ 51.20	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	180	\$ 21.96	\$ 0.1220	180	\$ 21.96	\$ -	0.00%	\$ 0.1220	180	\$ 21.96	\$ -	0.00%
TOU - On Peak	\$ 0.1610	180	\$ 28.98	\$ 0.1610	180	\$ 28.98	\$ -	0.00%	\$ 0.1610	180	\$ 28.98	\$ -	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	250	\$ 27.50	\$ 0.1100	250	\$ 27.50	\$ -	0.00%	\$ 0.1100	250	\$ 27.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 168.86			\$ 174.73	\$ 1.50	0.87%			\$ 175.53	\$ 0.80	0.46%
HST	13%		\$ 21.95	13%		\$ 22.72	\$ 0.20	0.87%	13%		\$ 22.82	\$ 0.10	0.46%
Total Bill (including HST)			\$ 190.81			\$ 197.45	\$ 1.69	0.87%			\$ 198.35	\$ 0.90	0.46%
Ontario Clean Energy Benefit ¹			\$ -19.08			\$ -19.74	\$ -0.16	0.82%			\$ -19.84	\$ -0.10	0.51%
Total Bill on TOU (including OCEB)			\$ 171.73			\$ 177.71	\$ 1.54	0.87%			\$ 178.51	\$ 0.80	0.45%
Total Bill on RPP (before Taxes)			\$ 164.72			\$ 170.59	\$ 1.50	0.89%			\$ 171.39	\$ 0.80	0.47%
HST	13%		\$ 21.41	13%		\$ 22.18	\$ 0.19	0.89%	13%		\$ 22.28	\$ 0.10	0.47%
Total Bill (including HST)			\$ 186.13			\$ 192.77	\$ 1.69	0.89%			\$ 193.67	\$ 0.90	0.47%
Ontario Clean Energy Benefit ¹			\$ -18.61			\$ -19.28	\$ -0.17	0.89%			\$ -19.37	\$ -0.09	0.47%
Total Bill on RPP (including OCEB)			\$ 167.52			\$ 173.49	\$ 1.53	0.89%			\$ 174.30	\$ 0.81	0.47%
Loss Factor (%)		3.5800%			3.3500%					3.3500%			

**Appendix 2-W
 Bill Impacts**

Customer Class: **General Service < 50 kW**

TOU / non-TOU: **TOU**

Consumption: **2,000** 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	\$ 16.7200	1	\$ 16.72	\$ 17.2300	1	\$ 17.23	\$ 0.51	3.05%	\$ 17.8700	1	\$ 17.87	\$ 0.64	3.71%	\$ 18.5700	1	\$ 18.57	\$ 0.70	3.92%
Smart Meter Rate Adder	\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0210	2000	\$ 42.00	\$ 0.0216	2000	\$ 43.20	\$ 1.20	2.86%	\$ 0.0227	2000	\$ 45.40	\$ 2.20	5.09%	\$ 0.0238	2000	\$ 47.60	\$ 2.20	4.85%
Smart Meter Disposition Rider	\$ -	2000	\$ -	\$ 0.00023	2000	\$ 0.46	\$ 0.46		\$ -	2000	\$ -	\$ -		\$ -	2000	\$ -	\$ -	
LRAM & SSM Rate Rider	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -		\$ -	2000	\$ -	\$ -		\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 58.72			\$ 60.89	\$ 2.17	3.70%			\$ 63.27	\$ 2.38	3.91%			\$ 66.17	\$ 2.90	4.58%
Deferral/Variance Account Disposition Rate Rider Group 1	\$ -	2000	\$ -	\$ 0.00084	2000	\$ 1.68	\$ 1.68		\$ -	2000	\$ -	\$ 1.68	-100.00%	\$ -	2000	\$ -	\$ -	
Deferral/Variance Account Disposition Rate Rider Group 2	\$ -	2000	\$ -	\$ 0.00007	2000	\$ 0.14	\$ 0.14		\$ -	2000	\$ -	\$ -	-100.00%	\$ -	2000	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	\$ -	2000	\$ -	\$ 0.0015	2000	\$ 3.02	\$ 3.02		\$ -	2000	\$ -	\$ 3.02	-100.00%	\$ -	2000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	2,072	\$ 0.12	\$ 0.00006	2,067	\$ 0.12	-\$ 0.00	-0.22%	\$ 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	-\$ 0.47	-6.42%	\$ 0.1021	67	\$ 6.84	\$ -	0.00%	\$ 0.1021	67	\$ 6.84	\$ -	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)			\$ 66.95			\$ 64.09	-\$ 2.86	-4.27%			\$ 71.03	\$ 6.94	10.83%			\$ 73.93	\$ 2.90	4.08%
RTSR - Network	\$ 0.0070	2067	\$ 14.50	\$ 0.0070	2067	\$ 14.47	-\$ 0.03	-0.22%	\$ 0.0070	2067	\$ 14.47	\$ -	0.00%	\$ 0.0070	2067	\$ 14.47	\$ -	0.00%
RTSR - Line and Transformation Connection	\$ 0.0040	2072	\$ 8.29	\$ 0.0040	2067	\$ 8.27	-\$ 0.02	-0.22%	\$ 0.0040	2067	\$ 8.27	\$ -	0.00%	\$ 0.0040	2067	\$ 8.27	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 89.74			\$ 86.83	-\$ 2.91	-3.24%			\$ 93.76	\$ 6.94	7.99%			\$ 96.66	\$ 2.90	3.09%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	2072	\$ 9.12	\$ 0.0044	2067	\$ 9.09	-\$ 0.02	-0.22%	\$ 0.0044	2067	\$ 9.09	\$ -	0.00%	\$ 0.0044	2067	\$ 9.09	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	2072	\$ 2.69	\$ 0.0013	2067	\$ 2.69	-\$ 0.01	-0.22%	\$ 0.0013	2067	\$ 2.69	\$ -	0.00%	\$ 0.0013	2067	\$ 2.69	\$ -	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	2000	\$ 13.88	\$ 0.0069	2000	\$ 13.88	\$ -	0.00%	\$ 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%	\$ 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%	\$ 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%	\$ 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%	\$ 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%	\$ 0.1100	1250	\$ 137.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 319.95			\$ 317.02	-\$ 2.93	-0.92%			\$ 323.96	\$ 6.94	2.19%			\$ 326.86	\$ 2.90	0.90%
HST			\$ 41.59			\$ 41.21	-\$ 0.38	-0.92%	13%		\$ 42.11	\$ 0.90	2.19%	13%		\$ 42.49	\$ 0.38	0.90%
Total Bill (including HST)			\$ 361.55			\$ 358.23	-\$ 3.32	-0.92%			\$ 366.07	\$ 7.84	2.19%			\$ 369.35	\$ 3.28	0.90%
Ontario Clean Energy Benefit ¹			-\$ 36.15			-\$ 35.82	\$ 0.33	-0.91%			-\$ 36.61	-\$ 0.79	2.21%			-\$ 36.93	-\$ 0.32	0.87%
Total Bill on TOU (including OCEB)			\$ 325.40			\$ 322.41	-\$ 2.99	-0.92%			\$ 329.46	\$ 7.05	2.19%			\$ 332.42	\$ 2.96	0.90%
Total Bill on RPP (before Taxes)			\$ 323.67			\$ 320.74	-\$ 2.93	-0.91%			\$ 327.68	\$ 6.94	2.16%			\$ 330.58	\$ 2.90	0.89%
HST			\$ 42.08			\$ 41.70	-\$ 0.38	-0.91%	13%		\$ 42.60	\$ 0.90	2.16%	13%		\$ 42.97	\$ 0.38	0.89%
Total Bill (including HST)			\$ 365.75			\$ 362.43	-\$ 3.32	-0.91%			\$ 370.27	\$ 7.84	2.16%			\$ 373.55	\$ 3.28	0.89%
Ontario Clean Energy Benefit ¹			-\$ 36.58			-\$ 36.24	\$ 0.34	-0.93%			-\$ 37.03	-\$ 0.79	2.18%			-\$ 37.36	-\$ 0.33	0.88%
Total Bill on RPP (including OCEB)			\$ 329.17			\$ 326.19	-\$ 2.98	-0.90%			\$ 333.24	\$ 7.05	2.16%			\$ 336.19	\$ 2.95	0.88%
Loss Factor (%)			3.5800%			3.3500%					3.3500%					3.3500%		

**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	\$ 19.1700	1	\$ 19.17	\$ 0.60	3.23%	\$ 19.4700	1	\$ 19.47	\$ 0.30	1.56%
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	\$ 0.0247	2000	\$ 49.40	\$ 1.80	3.78%	\$ 0.0252	2000	\$ 50.40	\$ 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	\$ -	\$ -	
			2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 58.72			\$ 68.57	\$ 2.40	3.63%			\$ 69.87	\$ 1.30	1.90%
Deferral/Variance Account Disposition Rate Rider Group 1	per kWh	\$ -	2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
Deferral/Variance Account Disposition Rate Rider Group 2	per kWh		2000	\$ -		2000	\$ -	\$ -			2000	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	per kWh		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			\$ 76.33	\$ 2.40	3.25%			\$ 77.63	\$ 1.30	1.70%
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			\$ 99.06	\$ 2.40	2.48%			\$ 100.36	\$ 1.30	1.31%
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			\$ 329.26	\$ 2.40	0.73%			\$ 330.56	\$ 1.30	0.39%
HST				\$ 41.59			\$ 42.80	\$ 0.31	0.73%			\$ 42.97	\$ 0.17	0.39%
Total Bill (including HST)				\$ 361.55			\$ 372.06	\$ 2.71	0.73%			\$ 373.53	\$ 1.47	0.39%
Ontario Clean Energy Benefit¹				-\$ 36.15			-\$ 37.21	-\$ 0.28	0.76%			-\$ 37.35	-\$ 0.14	0.38%
Total Bill on TOU (including OCEB)				\$ 325.40			\$ 334.85	\$ 2.43	0.73%			\$ 336.18	\$ 1.33	0.40%
Total Bill on RPP (before Taxes)				\$ 323.67			\$ 332.98	\$ 2.40	0.73%			\$ 334.28	\$ 1.30	0.39%
HST				\$ 42.08			\$ 43.29	\$ 0.31	0.73%			\$ 43.46	\$ 0.17	0.39%
Total Bill (including HST)				\$ 365.75			\$ 376.26	\$ 2.71	0.73%			\$ 377.73	\$ 1.47	0.39%
Ontario Clean Energy Benefit¹				-\$ 36.58			-\$ 37.63	-\$ 0.27	0.72%			-\$ 37.77	-\$ 0.14	0.37%
Total Bill on RPP (including OCEB)				\$ 329.17			\$ 338.63	\$ 2.44	0.73%			\$ 339.96	\$ 1.33	0.39%

Loss Factor (%) **3.5800%**

3.3500%

3.3500%

**Appendix 2-W
 Bill Impacts**

Customer Class: **General Service < 50 kW**

TOU / non-TOU: **TOU**

Consumption: **5,000** 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	16.7200	1	16.72	17.2300	1	17.23	\$ 0.51	3.05%	17.8700	1	17.87	\$ 0.64	3.71%	18.5700	1	18.57	\$ 0.70	3.92%
Smart Meter Rate Adder	1	1	1	1	1	1	\$ -		1	1	1	\$ -		1	1	1	\$ -	
Distribution Volumetric Rate	0.0210	5000	105.00	0.0216	5000	108.00	\$ 3.00	2.86%	0.0227	5000	113.50	\$ 5.50	5.09%	0.0238	5000	119.00	\$ 5.50	4.85%
Smart Meter Disposition Rider	-	5000	-	0.00023	5000	1.15	\$ -	1.15	-	-	-	\$ -	-100.00%	-	5000	-	\$ -	-
LRAM & SSM Rate Rider	-	5000	-	-	5000	-	\$ -	-	-	-	-	\$ -	-	-	5000	-	\$ -	-
Sub-Total A (excluding pass through)			\$ 121.72			\$ 126.38	\$ 4.66	3.83%			\$ 131.37	\$ 4.99	3.95%			\$ 137.57	\$ 6.20	4.72%
Deferral/Variance Account Disposition Rate Rider Group 1	-	5000	-	0.00084	5000	4.20	-\$ 4.20	-100.00%	-	5000	-	\$ 4.20	-100.00%	-	5000	-	\$ -	-
Deferral/Variance Account Disposition Rate Rider Group 2	-	5000	-	0.00007	5000	0.35	\$ 0.35	-100.00%	-	5000	-	-\$ 0.35	-100.00%	-	5000	-	\$ -	-
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	-	5000	-	0.0015	5000	7.55	-\$ 7.55	-100.00%	-	5000	-	\$ 7.55	-100.00%	-	5000	-	\$ -	-
Low Voltage Service Charge	0.00006	5,179	0.31	0.00006	5,168	0.31	-\$ 0.00	-0.22%	0.00006	5,168	0.31	\$ -	0.00%	0.00006	5,168	0.31	\$ -	0.00%
Line Losses on Cost of Power	0.1021	179	18.28	0.1021	168	17.11	-\$ 1.17	-6.42%	0.1021	168	17.11	\$ -	0.00%	0.1021	168	17.11	\$ -	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)			\$ 141.10			\$ 133.19	-\$ 7.91	-5.61%			\$ 149.58	\$ 16.39	12.30%			\$ 155.78	\$ 6.20	4.14%
RTSR - Network	0.0070	5179	36.25	0.0070	5168	36.17	-\$ 0.08	-0.22%	0.0070	5168	36.17	\$ -	0.00%	0.0070	5168	36.17	\$ -	0.00%
RTSR - Line and Transformation Connection	0.0040	5179	20.72	0.0040	5168	20.67	-\$ 0.05	-0.22%	0.0040	5168	20.67	\$ -	0.00%	0.0040	5168	20.67	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 198.07			\$ 190.04	-\$ 8.04	-4.06%			\$ 206.42	\$ 16.39	8.62%			\$ 212.62	\$ 6.20	3.00%
Wholesale Market Service Charge (WMSC)	0.0044	5179	22.79	0.0044	5168	22.74	-\$ 0.05	-0.22%	0.0044	5168	22.74	\$ -	0.00%	0.0044	5168	22.74	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	0.0013	5179	6.73	0.0013	5168	6.72	-\$ 0.01	-0.22%	0.0013	5168	6.72	\$ -	0.00%	0.0013	5168	6.72	\$ -	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	5000	34.70	0.0069	5000	34.70	\$ -	0.00%	0.0069	5000	34.70	\$ -	0.00%	0.0069	5000	34.70	\$ -	0.00%
TOU - Off Peak	0.0800	3200	256.00	0.0800	3200	256.00	\$ -	0.00%	0.0800	3200	256.00	\$ -	0.00%	0.0800	3200	256.00	\$ -	0.00%
TOU - Mid Peak	0.1220	900	109.80	0.1220	900	109.80	\$ -	0.00%	0.1220	900	109.80	\$ -	0.00%	0.1220	900	109.80	\$ -	0.00%
TOU - On Peak	0.1610	900	144.90	0.1610	900	144.90	\$ -	0.00%	0.1610	900	144.90	\$ -	0.00%	0.1610	900	144.90	\$ -	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	4250	467.50	0.1100	4250	467.50	\$ -	0.00%	0.1100	4250	467.50	\$ -	0.00%	0.1100	4250	467.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 773.24			\$ 765.14	-\$ 8.10	-1.05%			\$ 781.53	\$ 16.39	2.14%			\$ 787.73	\$ 6.20	0.79%
HST	13%		\$ 100.52	13%		\$ 99.47	-\$ 1.05	-1.05%	13%		\$ 101.60	\$ 2.13	2.14%	13%		\$ 102.40	\$ 0.81	0.79%
Total Bill (including HST)			\$ 873.76			\$ 864.61	-\$ 9.16	-1.05%			\$ 883.12	\$ 18.52	2.14%			\$ 890.13	\$ 7.01	0.79%
Ontario Clean Energy Benefit ¹			-\$ 87.38			-\$ 86.46	\$ 0.92	-1.05%			-\$ 88.31	-\$ 1.85	2.14%			-\$ 89.01	-\$ 0.70	0.79%
Total Bill on TOU (including OCEB)			\$ 786.38			\$ 778.15	-\$ 8.24	-1.05%			\$ 794.81	\$ 16.67	2.14%			\$ 801.12	\$ 6.31	0.79%
Total Bill on RPP (before Taxes)			\$ 800.54			\$ 792.44	-\$ 8.10	-1.01%			\$ 808.83	\$ 16.39	2.07%			\$ 815.03	\$ 6.20	0.77%
HST	13%		\$ 104.07	13%		\$ 103.02	-\$ 1.05	-1.01%	13%		\$ 105.15	\$ 2.13	2.07%	13%		\$ 105.95	\$ 0.81	0.77%
Total Bill (including HST)			\$ 904.61			\$ 895.46	-\$ 9.16	-1.01%			\$ 913.97	\$ 18.52	2.07%			\$ 920.98	\$ 7.01	0.77%
Ontario Clean Energy Benefit ¹			-\$ 90.46			-\$ 89.55	\$ 0.91	-1.01%			-\$ 91.40	-\$ 1.85	2.07%			-\$ 92.10	-\$ 0.70	0.77%
Total Bill on RPP (including OCEB)			\$ 814.15			\$ 805.91	-\$ 8.25	-1.01%			\$ 822.57	\$ 16.67	2.07%			\$ 828.88	\$ 6.31	0.77%

Loss Factor (%) **3.5800%**

3.3500%

3.3500%

3.3500%

1

1

**Appendix 2-W
 Bill Impacts**

Customer Class: **General Service < 50 kW**
 TOU / non-TOU: **TOU**

Consumption: **5,000** 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	16.7200	1	16.72	19.1700	1	19.17	\$ 0.60	3.23%	19.4700	1	19.47	\$ 0.30	1.56%
Smart Meter Rate Adder	1	1	1	1	1	1	\$ -		1	1	1	\$ -	
Distribution Volumetric Rate	0.0210	5000	105.00	0.0247	5000	123.50	\$ 4.50	3.78%	0.0252	5000	126.00	\$ 2.50	2.02%
Smart Meter Disposition Rider	-	5000	-	-	5000	-	\$ -		-	5000	-	\$ -	
LRAM & SSM Rate Rider	-	5000	-	-	5000	-	\$ -		-	5000	-	\$ -	
Sub-Total A (excluding pass through)			\$ 121.72			\$ 142.67	\$ 5.10	3.71%			\$ 145.47	\$ 2.80	1.96%
Deferral/Variance Account Disposition Rate Rider Group 1	-	5000	-	-	5000	-	\$ -		-	5000	-	\$ -	
Deferral/Variance Account Disposition Rate Rider Group 2	-	5000	-	-	5000	-	\$ -		-	5000	-	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	-	5000	-	-	5000	-	\$ -		-	5000	-	\$ -	
Low Voltage Service Charge	0.00006	5,179	0.31	0.00006	5,168	0.31	\$ -	0.00%	0.00006	5,168	0.31	\$ -	0.00%
Line Losses on Cost of Power	0.1021	179	18.28	0.1021	168	17.11	\$ -	0.00%	0.1021	168	17.11	\$ -	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%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 141.10			\$ 160.88	\$ 5.10	3.27%			\$ 163.68	\$ 2.80	1.74%
RTSR - Network	0.0070	5179	36.25	0.0070	5168	36.17	\$ -	0.00%	0.0070	5168	36.17	\$ -	0.00%
RTSR - Line and Transformation Connection	0.0040	5179	20.72	0.0040	5168	20.67	\$ -	0.00%	0.0040	5168	20.67	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 198.07			\$ 217.72	\$ 5.10	2.40%			\$ 220.52	\$ 2.80	1.29%
Wholesale Market Service Charge (WMSC)	0.0044	5179	22.79	0.0044	5168	22.74	\$ -	0.00%	0.0044	5168	22.74	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	0.0013	5179	6.73	0.0013	5168	6.72	\$ -	0.00%	0.0013	5168	6.72	\$ -	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	5000	34.70	0.0069	5000	34.70	\$ -	0.00%	0.0069	5000	34.70	\$ -	0.00%
TOU - Off Peak	0.0800	3200	256.00	0.0800	3200	256.00	\$ -	0.00%	0.0800	3200	256.00	\$ -	0.00%
TOU - Mid Peak	0.1220	900	109.80	0.1220	900	109.80	\$ -	0.00%	0.1220	900	109.80	\$ -	0.00%
TOU - On Peak	0.1610	900	144.90	0.1610	900	144.90	\$ -	0.00%	0.1610	900	144.90	\$ -	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	4250	467.50	0.1100	4250	467.50	\$ -	0.00%	0.1100	4250	467.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 773.24			\$ 792.83	\$ 5.10	0.65%			\$ 795.63	\$ 2.80	0.35%
HST	13%		100.52	13%		103.07	\$ 0.66	0.63%	13%		103.43	\$ 0.36	0.34%
Total Bill (including HST)			\$ 873.76			\$ 895.89	\$ 5.76	0.65%			\$ 899.06	\$ 3.16	0.35%
Ontario Clean Energy Benefit ¹			-\$ 87.38			-\$ 89.59	-\$ 0.58	0.65%			-\$ 89.91	-\$ 0.32	0.36%
Total Bill on TOU (including OCEB)			\$ 786.38			\$ 806.30	\$ 5.18	0.65%			\$ 809.15	\$ 2.84	0.35%
Total Bill on RPP (before Taxes)			\$ 800.54			\$ 820.13	\$ 5.10	0.63%			\$ 822.93	\$ 2.80	0.34%
HST	13%		104.07	13%		106.62	\$ 0.66	0.63%	13%		106.98	\$ 0.36	0.34%
Total Bill (including HST)			\$ 904.61			\$ 926.74	\$ 5.76	0.63%			\$ 929.91	\$ 3.16	0.34%
Ontario Clean Energy Benefit ¹			-\$ 90.46			-\$ 92.67	-\$ 0.57	0.62%			-\$ 92.99	-\$ 0.32	0.35%
Total Bill on RPP (including OCEB)			\$ 814.15			\$ 834.07	\$ 5.19	0.63%			\$ 836.92	\$ 2.84	0.34%

Loss Factor (%) 3.5800%

3.3500%

3.3500%

Appendix 2-W
 Bill Impacts

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 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	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	16.7200	1	16.72	17.2300	1	17.23	0.51	3.05%	17.8700	1	17.87	0.64	3.71%
Smart Meter Rate Adder		1	-		1	-				1	-		
		1	-		1	-				1	-		
		1	-		1	-				1	-		
		1	-		1	-				1	-		
Distribution Volumetric Rate	0.0210	10000	210.00	0.0216	10000	216.00	6.00	2.86%	0.0227	10000	227.00	11.00	5.09%
Smart Meter Disposition Rider		10000	-		10000	-				10000	-		
LRAM & SSM Rate Rider		10000	-	0.00023	10000	2.30	2.30			10000	-	2.30	-100.00%
		10000	-		10000	-				10000	-		
		10000	-		10000	-				10000	-		
		10000	-		10000	-				10000	-		
		10000	-		10000	-				10000	-		
		10000	-		10000	-				10000	-		
		10000	-		10000	-				10000	-		
		10000	-		10000	-				10000	-		
		10000	-		10000	-				10000	-		
Sub-Total A (excluding pass through)			\$ 226.72			\$ 235.53	\$ 8.81	3.89%			\$ 244.87	\$ 9.34	3.97%
Deferral/Variance Account				0.00084	10000	8.40	8.40			10000	-	8.40	-100.00%
Disposition Rate Rider Group 1		10000	-		10000	-				10000	-		
Deferral/Variance Account				0.00007	10000	0.70	0.70			10000	-	0.70	-100.00%
Disposition Rate Rider Group 2		10000	-		10000	-				10000	-		
Deferral / Variance Accounts				0.0015	10000	15.09	15.09			10000	-	15.09	-100.00%
Balances (excluding Global Adj.) - NON-WMP		10000	-		10000	-				10000	-		
Low Voltage Service Charge	0.00006	10,358	0.62	0.00006	10,335	0.62	0.00	-0.22%	0.00006	10,335	0.62	-	0.00%
Line Losses on Cost of Power	0.1021	358	36.57	0.1021	335	34.22	2.35	-6.42%	0.1021	335	34.22	-	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%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 264.70			\$ 248.37	\$ 16.33	-6.17%			\$ 280.50	\$ 32.13	12.94%
RTSR - Network	0.0070	10358	72.51	0.0070	10335	72.35	0.16	-0.22%	0.0070	10335	72.35	-	0.00%
RTSR - Line and Transformation Connection	0.0040	10358	41.43	0.0040	10335	41.34	0.09	-0.22%	0.0040	10335	41.34	-	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 378.64			\$ 362.05	\$ 16.58	-4.38%			\$ 394.18	\$ 32.13	8.87%
Wholesale Market Service Charge (WMSC)	0.0044	10358	45.58	0.0044	10335	45.47	0.10	-0.22%	0.0044	10335	45.47	-	0.00%
Rural and Remote Rate Protection (RRRP)	0.0013	10358	13.47	0.0013	10335	13.44	0.03	-0.22%	0.0013	10335	13.44	-	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	10000	69.40	0.0069	10000	69.40	-	0.00%	0.0069	10000	69.40	-	0.00%
TOU - Off Peak	0.0800	8400	512.00	0.0800	8400	512.00	-	0.00%	0.0800	8400	512.00	-	0.00%
TOU - Mid Peak	0.1220	1800	219.60	0.1220	1800	219.60	-	0.00%	0.1220	1800	219.60	-	0.00%
TOU - On Peak	0.1610	1800	289.80	0.1610	1800	289.80	-	0.00%	0.1610	1800	289.80	-	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	9250	1,017.50	0.1100	9250	1,017.50	-	0.00%	0.1100	9250	1,017.50	-	0.00%
Total Bill on TOU (before Taxes)			\$ 1,528.73			\$ 1,512.01	\$ 16.71	-1.09%			\$ 1,544.14	\$ 32.13	2.12%
HST	13%		198.73	13%		196.56	2.17	-1.09%	13%		200.74	4.18	2.12%
Total Bill (including HST)			\$ 1,727.46			\$ 1,708.57	\$ 18.89	-1.09%			\$ 1,744.88	\$ 36.31	2.12%
Ontario Clean Energy Benefit ¹			\$ 172.75			\$ 170.96	\$ 1.79	-1.09%			\$ 174.49	\$ 3.63	2.12%
Total Bill on TOU (including OCEB)			\$ 1,554.71			\$ 1,537.71	\$ 17.00	-1.09%			\$ 1,570.39	\$ 32.68	2.13%
Total Bill on RPP (before Taxes)			\$ 1,595.33			\$ 1,578.61	\$ 16.71	-1.05%			\$ 1,610.74	\$ 32.13	2.04%
HST	13%		207.39	13%		205.22	2.17	-1.05%	13%		209.40	4.18	2.04%
Total Bill (including HST)			\$ 1,802.72			\$ 1,783.83	\$ 18.89	-1.05%			\$ 1,820.14	\$ 36.31	2.04%
Ontario Clean Energy Benefit ¹			\$ 180.27			\$ 178.38	\$ 1.89	-1.05%			\$ 182.01	\$ 3.63	2.03%
Total Bill on RPP (including OCEB)			\$ 1,622.45			\$ 1,605.45	\$ 17.00	-1.05%			\$ 1,638.13	\$ 32.68	2.04%

Loss Factor (%)

Appendix 2-W
 Bill Impacts

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption: 10,000 kWh May 1 - October 31

Charge Unit	Current Board-Approved			2018 Proposed			Impact 2018 vs 2017		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	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	16.7200	1	16.72	16.7200	1	16.72	\$ 0.70	3.92%	19.1700	1	19.17	\$ 0.60	3.23%	19.4700	1	19.47	\$ 0.30	1.56%
Smart Meter Rate Adder	-	1	-	-	1	-	\$ -	-	-	-	-	\$ -	-	-	-	-	\$ -	-
Distribution Volumetric Rate	0.0210	10000	210.00	0.0238	10000	238.00	\$ 11.00	4.85%	0.0247	10000	247.00	\$ 9.00	3.78%	0.0252	10000	252.00	\$ 5.00	2.02%
Smart Meter Disposition Rider	-	10000	-	-	10000	-	\$ -	-	-	-	-	\$ -	-	-	-	-	\$ -	-
LRAM & SSM Rate Rider	-	10000	-	-	10000	-	\$ -	-	-	-	-	\$ -	-	-	-	-	\$ -	-
Sub-Total A (excluding pass through)			\$ 226.72			\$ 256.57	\$ 11.70	4.78%			\$ 266.17	\$ 9.60	3.74%			\$ 271.47	\$ 5.30	1.99%
Deferral/Variance Account Disposition Rate Rider Group 1	-	10000	-	-	10000	-	\$ -	-	-	-	-	\$ -	-	-	-	-	\$ -	-
Deferral/Variance Account Disposition Rate Rider Group 2	-	10000	-	-	10000	-	\$ -	-	-	-	-	\$ -	-	-	-	-	\$ -	-
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	-	10000	-	-	10000	-	\$ -	-	-	-	-	\$ -	-	-	-	-	\$ -	-
Low Voltage Service Charge	0.00006	10,358	0.62	0.00006	10,335	0.62	\$ -	0.00%	0.00006	10,335	0.62	\$ -	0.00%	0.00006	10,335	0.62	\$ -	0.00%
Line Losses on Cost of Power	0.1021	358	36.57	0.1021	335	34.22	\$ -	0.00%	0.1021	335	34.22	\$ -	0.00%	0.1021	335	34.22	\$ -	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)			\$ 264.70			\$ 292.20	\$ 11.70	4.17%			\$ 301.80	\$ 9.60	3.29%			\$ 307.10	\$ 5.30	1.76%
RTSR - Network	0.0070	10358	72.51	0.0070	10335	72.35	\$ -	0.00%	0.0070	10335	72.35	\$ -	0.00%	0.0070	10335	72.35	\$ -	0.00%
RTSR - Line and Transformation Connection	0.0040	10358	41.43	0.0040	10335	41.34	\$ -	0.00%	0.0040	10335	41.34	\$ -	0.00%	0.0040	10335	41.34	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 378.64			\$ 405.88	\$ 11.70	2.97%			\$ 415.48	\$ 9.60	2.37%			\$ 420.78	\$ 5.30	1.28%
Wholesale Market Service Charge (WMSC)	0.0044	10358	45.58	0.0044	10335	45.47	\$ -	0.00%	0.0044	10335	45.47	\$ -	0.00%	0.0044	10335	45.47	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	0.0013	10358	13.47	0.0013	10335	13.44	\$ -	0.00%	0.0013	10335	13.44	\$ -	0.00%	0.0013	10335	13.44	\$ -	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	10000	69.40	0.0069	10000	69.40	\$ -	0.00%	0.0069	10000	69.40	\$ -	0.00%	0.0069	10000	69.40	\$ -	0.00%
TOU - Off Peak	0.0800	8400	512.00	0.0800	8400	512.00	\$ -	0.00%	0.0800	8400	512.00	\$ -	0.00%	0.0800	8400	512.00	\$ -	0.00%
TOU - Mid Peak	0.1220	1800	219.60	0.1220	1800	219.60	\$ -	0.00%	0.1220	1800	219.60	\$ -	0.00%	0.1220	1800	219.60	\$ -	0.00%
TOU - On Peak	0.1610	1800	289.80	0.1610	1800	289.80	\$ -	0.00%	0.1610	1800	289.80	\$ -	0.00%	0.1610	1800	289.80	\$ -	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	9250	1,017.50	0.1100	9250	1,017.50	\$ -	0.00%	0.1100	9250	1,017.50	\$ -	0.00%	0.1100	9250	1,017.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 1,528.73			\$ 1,555.84	\$ 11.70	0.76%			\$ 1,565.44	\$ 9.60	0.62%			\$ 1,570.74	\$ 5.30	0.34%
HST	13%		\$ 198.73	13%		\$ 202.26	\$ 1.52	0.76%	13%		\$ 203.51	\$ 1.25	0.62%	13%		\$ 204.20	\$ 0.69	0.34%
Total Bill (including HST)			\$ 1,727.46			\$ 1,758.10	\$ 13.22	0.76%			\$ 1,768.95	\$ 10.85	0.62%			\$ 1,774.94	\$ 5.99	0.34%
Ontario Clean Energy Benefit ¹			\$ -175.75			\$ -175.21	\$ -0.54	0.31%			\$ -176.89	\$ -1.68	0.95%			\$ -177.49	\$ -0.60	0.34%
Total Bill on TOU (including OCEB)			\$ 1,551.71			\$ 1,582.89	\$ 11.90	0.76%			\$ 1,592.06	\$ 9.77	0.62%			\$ 1,597.45	\$ 5.39	0.34%
Total Bill on RPP (before Taxes)			\$ 1,595.33			\$ 1,622.44	\$ 11.70	0.73%			\$ 1,632.04	\$ 9.60	0.59%			\$ 1,637.34	\$ 5.30	0.32%
HST	13%		\$ 207.39	13%		\$ 210.92	\$ 1.52	0.73%	13%		\$ 212.17	\$ 1.25	0.59%	13%		\$ 212.85	\$ 0.69	0.32%
Total Bill (including HST)			\$ 1,802.72			\$ 1,833.36	\$ 13.22	0.73%			\$ 1,844.21	\$ 10.85	0.59%			\$ 1,850.20	\$ 5.99	0.32%
Ontario Clean Energy Benefit ¹			\$ -180.27			\$ -183.34	\$ -3.07	1.70%			\$ -184.42	\$ -1.08	0.59%			\$ -185.02	\$ -0.60	0.33%
Total Bill on RPP (including OCEB)			\$ 1,622.45			\$ 1,650.02	\$ 11.89	0.73%			\$ 1,659.79	\$ 9.77	0.59%			\$ 1,665.18	\$ 5.39	0.32%

Loss Factor (%)

3.5800%

3.3500%

3.3500%

3.3500%

**Appendix 2-W
 Bill Impacts**

Customer Class: **General Service < 50 kW**

TOU / non-TOU: **TOU**

Consumption: **15,000** 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	\$ 16.7200	1	\$ 16.72	\$ 17.2300	1	\$ 17.23	\$ 0.51	3.05%	\$ 17.8700	1	\$ 17.87	\$ 0.64	3.71%	\$ 18.5700	1	\$ 18.57	\$ 0.70	3.92%
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	\$ 0.0210	15000	\$ 315.00	\$ 0.0216	15000	\$ 324.00	\$ 9.00	2.86%	\$ 0.0227	15000	\$ 340.50	\$ 16.50	5.09%	\$ 0.0238	15000	\$ 357.00	\$ 16.50	4.85%
Smart Meter Disposition Rider	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-
LRAM & SSM Rate Rider	\$ -	15000	\$ -	\$ 0.00023	15000	\$ 3.45	\$ 3.45	-	\$ -	15000	\$ -	-\$ 3.45	-100.00%	\$ -	15000	\$ -	\$ -	-
	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-
	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-
	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-
	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-
	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-
	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-
	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-
	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-
	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 331.72			\$ 344.68	\$ 12.96	3.91%			\$ 358.37	\$ 13.69	3.97%			\$ 375.57	\$ 17.20	4.80%
Deferral/Variance Account	\$ -		\$ -	\$ -0.00084	15000	\$ 12.60	-\$ 12.60	-100.00%	\$ -	15000	\$ -	\$ 12.60	-100.00%	\$ -	15000	\$ -	\$ -	-
Disposition Rate Rider Group 1	\$ -	15000	\$ -	\$ 0.00007	15000	\$ 1.05	\$ 1.05	-100.00%	\$ -	15000	\$ -	-\$ 1.05	-100.00%	\$ -	15000	\$ -	\$ -	-
Deferral/Variance Account	\$ -		\$ -	\$ -0.0015	15000	\$ 22.64	-\$ 22.64	-100.00%	\$ -	15000	\$ -	\$ 22.64	-100.00%	\$ -	15000	\$ -	\$ -	-
Disposition Rate Rider Group 2	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-
Deferral / Variance Accounts	\$ -		\$ -	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-
Balances (excluding Global Adj.) - NON-WMP	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-	\$ -	15000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.00006	15,537	\$ 0.93	\$ 0.00006	15,503	\$ 0.93	-\$ 0.00	-0.22%	\$ 0.00006	15,503	\$ 0.93	\$ -	0.00%	\$ 0.00006	15,503	\$ 0.93	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1021	537	\$ 54.85	\$ 0.1021	503	\$ 51.33	-\$ 3.52	-6.42%	\$ 0.1021	503	\$ 51.33	\$ -	0.00%	\$ 0.1021	503	\$ 51.33	\$ -	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)			\$ 388.29			\$ 363.54	-\$ 24.75	-6.37%			\$ 411.42	\$ 47.88	13.17%			\$ 428.62	\$ 17.20	4.18%
RTSR - Network	\$ 0.0070	15537	\$ 108.76	\$ 0.0070	15503	\$ 108.52	-\$ 0.24	-0.22%	\$ 0.0070	15503	\$ 108.52	\$ -	0.00%	\$ 0.0070	15503	\$ 108.52	\$ -	0.00%
RTSR - Line and Transformation Connection	\$ 0.0040	15537	\$ 62.15	\$ 0.0040	15503	\$ 62.01	-\$ 0.14	-0.22%	\$ 0.0040	15503	\$ 62.01	\$ -	0.00%	\$ 0.0040	15503	\$ 62.01	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 559.20			\$ 534.07	-\$ 25.13	-4.49%			\$ 581.94	\$ 47.88	8.96%			\$ 599.14	\$ 17.20	2.96%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	15537	\$ 68.36	\$ 0.0044	15503	\$ 68.21	-\$ 0.15	-0.22%	\$ 0.0044	15503	\$ 68.21	\$ -	0.00%	\$ 0.0044	15503	\$ 68.21	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	15537	\$ 20.20	\$ 0.0013	15503	\$ 20.15	-\$ 0.04	-0.22%	\$ 0.0013	15503	\$ 20.15	\$ -	0.00%	\$ 0.0013	15503	\$ 20.15	\$ -	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	15000	\$ 104.10	\$ 0.0069	15000	\$ 104.10	\$ -	0.00%	\$ 0.0069	15000	\$ 104.10	\$ -	0.00%	\$ 0.0069	15000	\$ 104.10	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	9600	\$ 768.00	\$ 0.0800	9600	\$ 768.00	\$ -	0.00%	\$ 0.0800	9600	\$ 768.00	\$ -	0.00%	\$ 0.0800	9600	\$ 768.00	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	2700	\$ 329.40	\$ 0.1220	2700	\$ 329.40	\$ -	0.00%	\$ 0.1220	2700	\$ 329.40	\$ -	0.00%	\$ 0.1220	2700	\$ 329.40	\$ -	0.00%
TOU - On Peak	\$ 0.1610	2700	\$ 434.70	\$ 0.1610	2700	\$ 434.70	\$ -	0.00%	\$ 0.1610	2700	\$ 434.70	\$ -	0.00%	\$ 0.1610	2700	\$ 434.70	\$ -	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	14250	\$ 1,567.50	\$ 0.1100	14250	\$ 1,567.50	\$ -	0.00%	\$ 0.1100	14250	\$ 1,567.50	\$ -	0.00%	\$ 0.1100	14250	\$ 1,567.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 2,284.21			\$ 2,258.88	-\$ 25.33	-1.11%			\$ 2,306.76	\$ 47.88	2.12%			\$ 2,323.96	\$ 17.20	0.75%
HST	13%		\$ 296.95	13%		\$ 293.65	-\$ 3.29	-1.11%	13%		\$ 299.88	\$ 6.22	2.12%	13%		\$ 302.11	\$ 2.24	0.75%
Total Bill (including HST)			\$ 2,581.16			\$ 2,552.54	-\$ 28.62	-1.11%			\$ 2,606.64	\$ 54.10	2.12%			\$ 2,626.07	\$ 19.44	0.75%
Ontario Clean Energy Benefit[†]			-\$ 258.12			-\$ 255.25	\$ 2.87	-1.11%			-\$ 260.66	-\$ 5.41	-2.12%			-\$ 262.61	-\$ 1.95	-0.75%
Total Bill on TOU (including OCEB)			\$ 2,323.04			\$ 2,297.29	-\$ 25.75	-1.11%			\$ 2,345.98	\$ 48.69	2.12%			\$ 2,363.46	\$ 17.49	0.75%
Total Bill on RPP (before Taxes)			\$ 2,390.11			\$ 2,364.78	-\$ 25.33	-1.06%			\$ 2,412.66	\$ 47.88	2.02%			\$ 2,429.86	\$ 17.20	0.71%
HST	13%		\$ 310.71	13%		\$ 307.42	-\$ 3.29	-1.06%	13%		\$ 313.65	\$ 6.22	2.02%	13%		\$ 315.88	\$ 2.24	0.71%
Total Bill (including HST)			\$ 2,700.82			\$ 2,672.20	-\$ 28.62	-1.06%			\$ 2,726.30	\$ 54.10	2.02%			\$ 2,745.74	\$ 19.44	0.71%
Ontario Clean Energy Benefit[†]			-\$ 270.08			-\$ 267.22	\$ 2.86	-1.06%			-\$ 272.63	-\$ 5.41	-2.02%			-\$ 274.57	-\$ 1.94	-0.71%
Total Bill on RPP (including OCEB)			\$ 2,430.74			\$ 2,404.98	-\$ 25.76	-1.06%			\$ 2,453.67	\$ 48.69	2.02%			\$ 2,471.17	\$ 17.50	0.71%
Loss Factor (%)			3.5800%			3.3500%					3.3500%					3.3500%		

**Appendix 2-W
 Bill Impacts**

Customer Class: **General Service < 50 kW**

TOU / non-TOU: **TOU**

Consumption: **15,000 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	\$ 16.7200	1	\$ 16.72	\$ 19.1700	1	\$ 19.17	\$ 0.60	3.23%	\$ 19.4700	1	\$ 19.47	\$ 0.30	1.56%
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	\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0210	15000	\$ 315.00	\$ 0.0247	15000	\$ 370.50	\$ 13.50	3.78%	\$ 0.0252	15000	\$ 378.00	\$ 7.50	2.02%
Smart Meter Disposition Rider	15000	\$ -	\$ -	15000	\$ -	\$ -	\$ -		15000	\$ -	\$ -	\$ -	
LRAM & SSM Rate Rider	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -		\$ -	15000	\$ -	\$ -	
	15000	\$ -	\$ -	15000	\$ -	\$ -	\$ -		15000	\$ -	\$ -	\$ -	
	15000	\$ -	\$ -	15000	\$ -	\$ -	\$ -		15000	\$ -	\$ -	\$ -	
	15000	\$ -	\$ -	15000	\$ -	\$ -	\$ -		15000	\$ -	\$ -	\$ -	
	15000	\$ -	\$ -	15000	\$ -	\$ -	\$ -		15000	\$ -	\$ -	\$ -	
	15000	\$ -	\$ -	15000	\$ -	\$ -	\$ -		15000	\$ -	\$ -	\$ -	
	15000	\$ -	\$ -	15000	\$ -	\$ -	\$ -		15000	\$ -	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 331.72			\$ 389.67	\$ 14.10	3.75%			\$ 397.47	\$ 7.80	2.00%
Deferral/Variance Account	per kWh		\$ -		15000	\$ -	\$ -			15000	\$ -	\$ -	
Disposition Rate Rider Group 1	per kWh		\$ -		15000	\$ -	\$ -			15000	\$ -	\$ -	
Deferral/Variance Account	per kWh		\$ -		15000	\$ -	\$ -			15000	\$ -	\$ -	
Disposition Rate Rider Group 2	per kWh		\$ -		15000	\$ -	\$ -			15000	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	per kWh		\$ -		15000	\$ -	\$ -			15000	\$ -	\$ -	
Low Voltage Service Charge	per kWh	\$ 0.00006	15,537	\$ 0.93	\$ 0.00006	15,503	\$ 0.93	\$ -	\$ 0.00006	15,503	\$ 0.93	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1021	537	\$ 54.85	\$ 0.1021	503	\$ 51.33	\$ -	0.00%	\$ 0.1021	503	\$ 51.33	\$ -	0.00%
Smart Meter Entry Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 388.29			\$ 442.72	\$ 14.10	3.29%			\$ 450.52	\$ 7.80	1.76%
RTSR - Network	per kWh	\$ 0.0070	15537	\$ 108.76	\$ 0.0070	15503	\$ 108.52	\$ -	\$ 0.0070	15503	\$ 108.52	\$ -	0.00%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0040	15537	\$ 62.15	\$ 0.0040	15503	\$ 62.01	\$ -	\$ 0.0040	15503	\$ 62.01	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 559.20			\$ 613.24	\$ 14.10	2.35%			\$ 621.04	\$ 7.80	1.27%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	15537	\$ 68.36	\$ 0.0044	15503	\$ 68.21	\$ -	\$ 0.0044	15503	\$ 68.21	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	15537	\$ 20.20	\$ 0.0013	15503	\$ 20.15	\$ -	\$ 0.0013	15503	\$ 20.15	\$ -	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0069	15000	\$ 104.10	\$ 0.0069	15000	\$ 104.10	\$ -	0.00%	\$ 0.0069	15000	\$ 104.10	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	9600	\$ 768.00	\$ 0.0800	9600	\$ 768.00	\$ -	0.00%	\$ 0.0800	9600	\$ 768.00	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	2700	\$ 329.40	\$ 0.1220	2700	\$ 329.40	\$ -	0.00%	\$ 0.1220	2700	\$ 329.40	\$ -	0.00%
TOU - On Peak	\$ 0.1610	2700	\$ 434.70	\$ 0.1610	2700	\$ 434.70	\$ -	0.00%	\$ 0.1610	2700	\$ 434.70	\$ -	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	14250	\$ 1,567.50	\$ 0.1100	14250	\$ 1,567.50	\$ -	0.00%	\$ 0.1100	14250	\$ 1,567.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 2,284.21			\$ 2,338.06	\$ 14.10	0.61%			\$ 2,345.86	\$ 7.80	0.33%
HST	13%		\$ 296.95	13%		\$ 303.95	\$ 1.83	0.61%	13%		\$ 304.96	\$ 1.01	0.33%
Total Bill (including HST)			\$ 2,581.16			\$ 2,642.00	\$ 15.93	0.61%			\$ 2,650.82	\$ 8.81	0.33%
Ontario Clean Energy Benefit [†]			-\$ 258.12			-\$ 264.20	-\$ 1.59	0.61%			-\$ 265.08	-\$ 0.88	0.33%
Total Bill on TOU (including OCEB)			\$ 2,323.04			\$ 2,377.80	\$ 14.34	0.61%			\$ 2,385.74	\$ 7.93	0.33%
Total Bill on RPP (before Taxes)			\$ 2,390.11			\$ 2,443.96	\$ 14.10	0.58%			\$ 2,451.76	\$ 7.80	0.32%
HST	13%		\$ 310.71	13%		\$ 317.71	\$ 1.83	0.58%	13%		\$ 318.73	\$ 1.01	0.32%
Total Bill (including HST)			\$ 2,700.82			\$ 2,761.67	\$ 15.93	0.58%			\$ 2,770.49	\$ 8.81	0.32%
Ontario Clean Energy Benefit [†]			-\$ 270.08			-\$ 276.17	-\$ 1.60	0.58%			-\$ 277.05	-\$ 0.88	0.32%
Total Bill on RPP (including OCEB)			\$ 2,430.74			\$ 2,485.50	\$ 14.33	0.58%			\$ 2,493.44	\$ 7.93	0.32%
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 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	\$ 260.8200	1	\$ 260.82	\$ 200.0000	1	\$ 200.00	-\$ 60.82	-23.32%	\$ 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	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 3.5691	50	\$ 178.46	\$ 4.0706	50	\$ 203.53	\$ 25.08	14.05%	\$ 4.3174	50	\$ 215.87	\$ 12.34	6.06%	\$ 4.5762	50	\$ 228.81	\$ 12.94	5.99%
Smart Meter Disposition Rider	\$ -	51100	\$ -	\$ -	51100	\$ -	\$ -		\$ -	51100	\$ -	\$ -		\$ -	51100	\$ -	\$ -	
LRAM & SSM Rate Rider	\$ -	50	\$ -	\$ 0.0771	50	\$ 3.86	\$ 3.86		\$ -	50	\$ -	\$ 3.86	-100.00%	\$ -	50	\$ -	\$ -	
	\$ -	51100	\$ -	\$ -	51100	\$ -	\$ -		\$ -	51100	\$ -	\$ -		\$ -	51100	\$ -	\$ -	
	\$ -	51100	\$ -	\$ -	51100	\$ -	\$ -		\$ -	51100	\$ -	\$ -		\$ -	51100	\$ -	\$ -	
	\$ -	51100	\$ -	\$ -	51100	\$ -	\$ -		\$ -	51100	\$ -	\$ -		\$ -	51100	\$ -	\$ -	
	\$ -	51100	\$ -	\$ -	51100	\$ -	\$ -		\$ -	51100	\$ -	\$ -		\$ -	51100	\$ -	\$ -	
	\$ -	51100	\$ -	\$ -	51100	\$ -	\$ -		\$ -	51100	\$ -	\$ -		\$ -	51100	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 439.28			\$ 399.67	-\$ 39.60	-9.01%			\$ 415.87	\$ 16.20	4.05%			\$ 428.81	\$ 12.94	3.11%
Deferral/Variance Account	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	
Disposition Rate Rider Class 1	\$ -	50	\$ -	\$ 0.35542	50	\$ 17.77	\$ 17.77		\$ -	50	\$ -	\$ 17.77	-100.00%	\$ -	50	\$ -	\$ -	
Disposition Rate Rider Class 2	\$ -	50	\$ -	\$ 0.0290	50	\$ 1.45	\$ 1.45		\$ -	50	\$ -	\$ 1.45	-100.00%	\$ -	50	\$ -	\$ -	
Deferral/Variance Account	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	
Disposition Rate Rider - Global Adjustment	\$ -	51100	\$ -	\$ 0.0028	51100	\$ 143.59	\$ 143.59		\$ -	51100	\$ -	\$ 143.59	-100.00%	\$ -	51100	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.)	\$ -		\$ -	\$ 0.6345	50	\$ 31.73	\$ 31.73		\$ -	51100	\$ -	\$ 31.73	-100.00%	\$ -	51100	\$ -	\$ -	
NON-WMP	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	
Low Voltage Service Charge	\$ 0.02354	50	\$ 1.18	\$ 0.02526	50	\$ 1.26	\$ 0.09	7.31%	\$ 0.02549	50	\$ 1.27	\$ 0.01	0.91%	\$ 0.02555	50	\$ 1.28	\$ 0.00	0.24%
Line Losses on Cost of Power	\$ 0.1021	1,829	\$ 186.85	\$ 0.1021	1,712	\$ 174.85	\$ 12.00	-6.42%	\$ 0.1021	1,712	\$ 174.85	\$ -	0.00%	\$ 0.1021	1,712	\$ 174.85	\$ -	0.00%
Smart Meter Entry Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 627.30			\$ 668.43	\$ 41.12	6.56%			\$ 591.99	-\$ 76.44	-11.44%			\$ 604.94	\$ 12.94	2.19%
RTSR - Network	\$ 2.9072	50	\$ 145.36	\$ 2.9072	50	\$ 145.36	\$ -	0.00%	\$ 2.9072	50	\$ 145.36	\$ -	0.00%	\$ 2.9072	50	\$ 145.36	\$ -	0.00%
RTSR - Line and Transformation Connection	\$ 1.6232	50	\$ 81.16	\$ 1.6232	50	\$ 81.16	\$ -	0.00%	\$ 1.6232	50	\$ 81.16	\$ -	0.00%	\$ 1.6232	50	\$ 81.16	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 853.82			\$ 894.95	\$ 41.12	4.82%			\$ 818.51	-\$ 76.44	-8.54%			\$ 831.46	\$ 12.94	1.58%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	52929	\$ 232.89	\$ 0.0044	52812	\$ 232.37	-\$ 0.52	-0.22%	\$ 0.0044	52812	\$ 232.37	\$ -	0.00%	\$ 0.0044	52812	\$ 232.37	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	52929	\$ 68.81	\$ 0.0013	52812	\$ 68.66	-\$ 0.15	-0.22%	\$ 0.0013	52812	\$ 68.66	\$ -	0.00%	\$ 0.0013	52812	\$ 68.66	\$ -	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	51100	\$ 354.63	\$ 0.0069	51100	\$ 354.63	\$ -	0.00%	\$ 0.0069	51100	\$ 354.63	\$ -	0.00%	\$ 0.0069	51100	\$ 354.63	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	32704	\$ 2,616.32	\$ 0.0800	32704	\$ 2,616.32	\$ -	0.00%	\$ 0.0800	32704	\$ 2,616.32	\$ -	0.00%	\$ 0.0800	32704	\$ 2,616.32	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	9198	\$ 1,122.16	\$ 0.1220	9198	\$ 1,122.16	\$ -	0.00%	\$ 0.1220	9198	\$ 1,122.16	\$ -	0.00%	\$ 0.1220	9198	\$ 1,122.16	\$ -	0.00%
TOU - On Peak	\$ 0.1610	9198	\$ 1,480.88	\$ 0.1610	9198	\$ 1,480.88	\$ -	0.00%	\$ 0.1610	9198	\$ 1,480.88	\$ -	0.00%	\$ 0.1610	9198	\$ 1,480.88	\$ -	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	50350	\$ 5,538.50	\$ 0.1100	50350	\$ 5,538.50	\$ -	0.00%	\$ 0.1100	50350	\$ 5,538.50	\$ -	0.00%	\$ 0.1100	50350	\$ 5,538.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 6,729.76			\$ 6,770.21	\$ 40.45	0.60%			\$ 6,693.78	-\$ 76.44	-1.13%			\$ 6,706.72	\$ 12.94	0.19%
HST	13%		\$ 874.87	13%		\$ 880.13	\$ 5.26	0.60%	13%		\$ 870.19	-\$ 9.94	-1.13%	13%		\$ 871.87	\$ 1.68	0.19%
Total Bill (including HST)			\$ 7,604.63			\$ 7,650.34	\$ 45.71	0.60%			\$ 7,563.97	-\$ 86.37	-1.13%			\$ 7,578.60	\$ 14.63	0.19%
Ontario Clean Energy Benefit ¹	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 7,604.63			\$ 7,650.34	\$ 45.71	0.60%			\$ 7,563.97	-\$ 86.37	-1.13%			\$ 7,578.60	\$ 14.63	0.19%
Total Bill on RPP (before Taxes)			\$ 7,119.41			\$ 7,159.86	\$ 40.45	0.57%			\$ 7,083.42	-\$ 76.44	-1.07%			\$ 7,096.37	\$ 12.94	0.18%
HST	13%		\$ 925.52	13%		\$ 930.78	\$ 5.26	0.57%	13%		\$ 920.85	-\$ 9.94	-1.07%	13%		\$ 922.53	\$ 1.68	0.18%
Total Bill (including HST)			\$ 8,044.93			\$ 8,090.64	\$ 45.71	0.57%			\$ 8,004.27	-\$ 86.37	-1.07%			\$ 8,018.90	\$ 14.63	0.18%
Ontario Clean Energy Benefit ¹	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 8,044.93			\$ 8,090.64	\$ 45.71	0.57%			\$ 8,004.27	-\$ 86.37	-1.07%			\$ 8,018.90	\$ 14.63	0.18%
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: **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 (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
	50 KW	50 KW											
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	50	\$ 178.46	\$ 4.7982	50	\$ 239.91	\$ 11.10	4.85%	\$ 4.9237	50	\$ 246.19	\$ 6.28	2.62%
Smart Meter Disposition Rider		51100	\$ -		51100	\$ -	\$ -			51100	\$ -	\$ -	
LRAM & SSM Rate Rider		50	\$ -		50	\$ -	\$ -			50	\$ -	\$ -	
		51100	\$ -		51100	\$ -	\$ -			51100	\$ -	\$ -	
		51100	\$ -		51100	\$ -	\$ -			51100	\$ -	\$ -	
		51100	\$ -		51100	\$ -	\$ -			51100	\$ -	\$ -	
		51100	\$ -		51100	\$ -	\$ -			51100	\$ -	\$ -	
		51100	\$ -		51100	\$ -	\$ -			51100	\$ -	\$ -	
		51100	\$ -		51100	\$ -	\$ -			51100	\$ -	\$ -	
		51100	\$ -		51100	\$ -	\$ -			51100	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 439.28			\$ 439.91	\$ 11.10	2.59%			\$ 446.19	\$ 6.28	1.43%
Deferral/Variance Account													
Disposition Rate Rider Class 1	\$ -	50	\$ -		50	\$ -	\$ -			50	\$ -	\$ -	
Deferral/Variance Account													
Disposition Rate Rider Class 2		50	\$ -		50	\$ -	\$ -			50	\$ -	\$ -	
Deferral/Variance Account													
Disposition Rate Rider - Global Adjustment		51100	\$ -		51100	\$ -	\$ -			51100	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.)													
NON-WMP		50	\$ -		51100	\$ -	\$ -			51100	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.02354	50	\$ 1.18	\$ 0.02557	50	\$ 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	1,712	\$ 174.85	\$ -	0.00%	\$ 0.1021	1,712	\$ 174.85	\$ -	0.00%
Smart Meter Entry Charge		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 627.30			\$ 616.04	\$ 11.10	1.84%			\$ 622.31	\$ 6.28	1.02%
RTSR - Network	\$ 2.9072	50	\$ 145.36	\$ 2.9072	50	\$ 145.36	\$ -	0.00%	\$ 2.9072	50	\$ 145.36	\$ -	0.00%
RTSR - Line and Transformation Connection	\$ 1.6232	50	\$ 81.16	\$ 1.6232	50	\$ 81.16	\$ -	0.00%	\$ 1.6232	50	\$ 81.16	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 853.82			\$ 842.56	\$ 11.10	1.34%			\$ 848.83	\$ 6.28	0.74%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	52929	\$ 232.89	\$ 0.0044	52812	\$ 232.37	\$ -	0.00%	\$ 0.0044	52812	\$ 232.37	\$ -	0.00%
Rural and Remote Rate Protection (RRPP)	\$ 0.0013	52929	\$ 68.81	\$ 0.0013	52812	\$ 68.66	\$ -	0.00%	\$ 0.0013	52812	\$ 68.66	\$ -	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	51100	\$ 354.63	\$ 0.0069	51100	\$ 354.63	\$ -	0.00%	\$ 0.0069	51100	\$ 354.63	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	32704	\$ 2,616.32	\$ 0.0800	32704	\$ 2,616.32	\$ -	0.00%	\$ 0.0800	32704	\$ 2,616.32	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	9198	\$ 1,122.16	\$ 0.1220	9198	\$ 1,122.16	\$ -	0.00%	\$ 0.1220	9198	\$ 1,122.16	\$ -	0.00%
TOU - On Peak	\$ 0.1610	9198	\$ 1,480.88	\$ 0.1610	9198	\$ 1,480.88	\$ -	0.00%	\$ 0.1610	9198	\$ 1,480.88	\$ -	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	50350	\$ 5,538.50	\$ 0.1100	50350	\$ 5,538.50	\$ -	0.00%	\$ 0.1100	50350	\$ 5,538.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 6,729.76			\$ 6,717.82	\$ 11.10	0.17%			\$ 6,724.10	\$ 6.28	0.09%
HST	13%		\$ 874.87	13%		\$ 873.32	\$ 1.44	0.17%	13%		\$ 874.13	\$ 0.82	0.09%
Total Bill (including HST)			\$ 7,604.63			\$ 7,591.14	\$ 12.54	0.17%			\$ 7,598.23	\$ 7.09	0.09%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 7,604.63			\$ 7,591.14	\$ 12.54	0.17%			\$ 7,598.23	\$ 7.09	0.09%
Total Bill on RPP (before Taxes)			\$ 7,119.41			\$ 7,107.47	\$ 11.10	0.16%			\$ 7,113.74	\$ 6.28	0.09%
HST	13%		\$ 925.52	13%		\$ 923.97	\$ 1.44	0.16%	13%		\$ 924.79	\$ 0.82	0.09%
Total Bill (including HST)			\$ 8,044.93			\$ 8,031.44	\$ 12.54	0.16%			\$ 8,038.53	\$ 7.09	0.09%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 8,044.93			\$ 8,031.44	\$ 12.54	0.16%			\$ 8,038.53	\$ 7.09	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) **250 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	\$ 260.8200	1	\$ 260.82	\$ 200.0000	1	\$ 200.00	\$ -	-23.32%	\$ 200.0000	1	\$ 200.00	\$ -	0.00%	\$ 200.0000	1	\$ 200.00	\$ -
Smart Meter Rate Adder	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-
Distribution Volumetric Rate	\$ 3.5691	250	\$ 892.28	\$ 4.0706	250	\$ 1,017.65	\$ 125.38	14.05%	\$ 4.3174	250	\$ 1,079.35	\$ 61.70	6.06%	\$ 4.5762	250	\$ 1,144.05	\$ 64.70	5.99%
Smart Meter Disposition Rider	\$ -	127750	\$ -	\$ -	127750	\$ -	\$ -	-	\$ -	127750	\$ -	\$ -	-	\$ -	127750	\$ -	\$ -	-
LRAM & SSM Rate Rider	\$ -	250	\$ -	\$ 0.0771	250	\$ 19.28	\$ 19.28	-	\$ -	250	\$ -	\$ 19.28	-100.00%	\$ -	250	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 1,153.10			\$ 1,198.37	\$ 45.28	3.93%			\$ 1,279.35	\$ 80.98	6.76%			\$ 1,344.05	\$ 64.70	5.06%
Deferral/Variance Account	\$ -	250	\$ -	\$ 0.3554	250	\$ 88.85	\$ 88.85	-	\$ -	250	\$ -	\$ 88.85	-100.00%	\$ -	250	\$ -	\$ -	-
Disposition Rate Rider Class 1	\$ -	250	\$ -	\$ 0.0290	250	\$ 7.25	\$ 7.25	-	\$ -	250	\$ -	\$ 7.25	-100.00%	\$ -	250	\$ -	\$ -	-
Disposition Rate Rider Class 2	\$ -	127750	\$ -	\$ 0.0028	127750	\$ 358.98	\$ 358.98	-	\$ -	127750	\$ -	\$ 358.98	-100.00%	\$ -	127750	\$ -	\$ -	-
Global Adjustment	\$ -	250	\$ -	\$ 0.6345	250	\$ 158.63	\$ 158.63	-	\$ -	127750	\$ -	\$ 158.63	-100.00%	\$ -	127750	\$ -	\$ -	-
NON-WMP	\$ 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%
Low Voltage Service Charge	\$ 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%
Smart Meter Entity Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,626.11			\$ 1,746.05	\$ 119.94	7.38%			\$ 1,722.84	\$ 23.20	-1.33%			\$ 1,787.56	\$ 64.71	3.76%
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			\$ 2,878.65	\$ 119.94	4.35%			\$ 2,855.44	\$ 23.20	-0.81%			\$ 2,920.16	\$ 64.72	2.27%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	132323	\$ 582.22	\$ 0.0044	132030	\$ 580.93	\$ 1.29	-0.22%	\$ 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	\$ 0.38	-0.22%	\$ 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			\$ 17,566.44	\$ 118.26	0.68%			\$ 17,543.23	\$ 23.20	-0.13%			\$ 17,607.95	\$ 64.72	0.37%
HST	13%		\$ 2,268.26	13%		\$ 2,283.64	\$ 15.37	0.68%	13%		\$ 2,280.62	\$ 3.02	-0.13%	13%		\$ 2,289.03	\$ 8.41	0.37%
Total Bill (including HST)			\$ 19,716.44			\$ 19,850.07	\$ 133.64	0.68%			\$ 19,823.85	\$ 26.22	-0.13%			\$ 19,896.98	\$ 73.13	0.37%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -	-			\$ -	\$ -	-			\$ -	\$ -	-
Total Bill on TOU (including OCEB)			\$ 19,716.44			\$ 19,850.07	\$ 133.64	0.68%			\$ 19,823.85	\$ 26.22	-0.13%			\$ 19,896.98	\$ 73.13	0.37%
Total Bill on RPP (before Taxes)			\$ 18,440.29			\$ 18,558.55	\$ 118.26	0.64%			\$ 18,535.35	\$ 23.20	-0.13%			\$ 18,600.06	\$ 64.72	0.35%
HST	13%		\$ 2,397.24	13%		\$ 2,412.61	\$ 15.37	0.64%	13%		\$ 2,409.60	\$ 3.02	-0.13%	13%		\$ 2,418.01	\$ 8.41	0.35%
Total Bill (including HST)			\$ 20,837.53			\$ 20,971.16	\$ 133.64	0.64%			\$ 20,944.94	\$ 26.22	-0.13%			\$ 21,018.07	\$ 73.13	0.35%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -	-			\$ -	\$ -	-			\$ -	\$ -	-
Total Bill on RPP (including OCEB)			\$ 20,837.53			\$ 20,971.16	\$ 133.64	0.64%			\$ 20,944.94	\$ 26.22	-0.13%			\$ 21,018.07	\$ 73.13	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	\$ 4.7982	250	\$ 1,199.55	\$ 55.50	4.85%	\$ 4.9237	250	\$ 1,230.93	\$ 31.38	2.62%
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	\$ -	\$ -	
		127750	\$ -		127750	\$ -	\$ -			127750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 1,153.10			\$ 1,399.55	\$ 55.50	4.13%			\$ 1,430.93	\$ 31.38	2.24%
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			\$ -		127750	\$ -	\$ -			127750	\$ -	\$ -	
Balances (excluding Global Adj.)		250	\$ -		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	4,673	\$ 467.13	\$ 0.1021	4,280	\$ 437.12	\$ -	0.00%	\$ 0.1021	4,280	\$ 437.12	\$ -	0.00%
Smart Meter Entry Charge		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,626.11			\$ 1,843.06	\$ 55.51	3.11%			\$ 1,874.44	\$ 31.38	1.70%
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			\$ 2,975.66	\$ 55.51	1.90%			\$ 3,007.04	\$ 31.38	1.05%
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			\$ 17,663.45	\$ 55.50	0.32%			\$ 17,694.83	\$ 31.38	0.18%
HST	13%		\$ 2,268.26	13%		\$ 2,296.25	\$ 7.22	0.32%	13%		\$ 2,300.33	\$ 4.08	0.18%
Total Bill (including HST)			\$ 19,716.44			\$ 19,959.70	\$ 62.72	0.32%			\$ 19,995.16	\$ 35.46	0.18%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 19,716.44			\$ 19,959.70	\$ 62.72	0.32%			\$ 19,995.16	\$ 35.46	0.18%
Total Bill on RPP (before Taxes)			\$ 18,440.29			\$ 18,655.57	\$ 55.51	0.30%			\$ 18,686.94	\$ 31.38	0.17%
HST	13%		\$ 2,397.24	13%		\$ 2,425.22	\$ 7.22	0.30%	13%		\$ 2,429.30	\$ 4.08	0.17%
Total Bill (including HST)			\$ 20,837.53			\$ 21,080.79	\$ 62.72	0.30%			\$ 21,116.25	\$ 35.46	0.17%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 20,837.53			\$ 21,080.79	\$ 62.72	0.30%			\$ 21,116.25	\$ 35.46	0.17%
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: **255,500 kWh** May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Charge Unit	255,500 kWh 500 kW			2016 Proposed			Impact 2016 vs 2015		2017 Proposed			Impact 2017 vs 2016		
	Current Board-Approved			Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	
	Rate (\$)	Volume	Charge (\$)											Rate (\$)
Monthly Service Charge	Monthlly	\$ 260.8200	1	\$ 260.82	\$ 200.0000	1	\$ 200.00	-\$ 60.82	-23.32%	\$ 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		
		1		1	1					1		1		
Distribution Volumetric Rate	per kW	\$ 3.5691	500	\$ 1,784.55	\$ 4.0706	500	\$ 2,035.30	\$ 250.75	14.05%	\$ 4.3174	500	\$ 2,158.70	\$ 123.40	6.06%
Smart Meter Disposition Rider		255500		255500		255500				255500		255500		
LRAM & SSM Rate Rider	per kW	\$ -	500	\$ -	\$ 0.0771	500	\$ 38.56	\$ 38.56		\$ -	500	\$ -	\$ 38.56	-100.00%
		255500		255500		255500				255500		255500		
		255500		255500		255500				255500		255500		
		255500		255500		255500				255500		255500		
		255500		255500		255500				255500		255500		
		255500		255500		255500				255500		255500		
Sub-Total A (excluding pass through)				\$ 2,045.37			\$ 2,196.75	\$ 151.38	7.40%			\$ 2,358.70	\$ 161.96	7.37%
Deferral/Variance Account	per kW	\$ -	500	\$ -	\$ 0.3554	500	\$ 177.71	-\$ 177.71		\$ -	500	\$ -	\$ 177.71	-100.00%
Disposition Rate Rider														
Deferral/Variance Account	per kWh	\$ -	500	\$ -	\$ 0.0290	500	\$ 14.50	-\$ 14.50		\$ -	500	\$ -	\$ 14.50	-100.00%
Disposition Rate Rider - Global Adjustment														
Deferral/Variance Account	per kWh	\$ -	255500	\$ -	\$ 0.0028	255500	\$ 717.96	\$ 717.96		\$ -	255500	\$ -	-\$ 717.96	-100.00%
Disposition Rate Rider - Global Adjustment														
Deferral / Variance Accounts	per kW	\$ -	255500	\$ -	\$ 0.6345	500	\$ 317.27	-\$ 317.27		\$ -	255500	\$ -	\$ 317.27	-100.00%
Balances (excluding Global Adj.) - NON-WIP														
Balances (excluding Global Adj.) - NON-WIP	per kW	\$ 0.02354	500	\$ 11.77	\$ 0.02526	500	\$ 12.63	\$ 0.86	7.31%	\$ 0.02549	500	\$ 12.75	\$ 0.11	0.91%
Low Voltage Service Charge		\$ 0.1021	9,147	\$ 934.26	\$ 0.1021	8,559	\$ 874.24	-\$ 60.02	-6.42%	\$ 0.1021	8,559	\$ 874.24	\$ -	0.00%
Smart Meter Entry Charge	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 2,991.40			\$ 3,292.10	\$ 300.69	10.05%			\$ 3,245.69	-\$ 46.41	-1.41%
RTSR - Network	per kW	\$ 2.9072	500	\$ 1,453.60	\$ 2.9072	500	\$ 1,453.60	\$ -	0.00%	\$ 2.9072	500	\$ 1,453.60	\$ -	0.00%
RTSR - Line and Transformation Connection	per kW	\$ 1.6232	500	\$ 811.60	\$ 1.6232	500	\$ 811.60	\$ -	0.00%	\$ 1.6232	500	\$ 811.60	\$ -	0.00%
Sub-Total C - Delivery (includes Sub-Total B)				\$ 5,256.60			\$ 5,573.30	\$ 306.69	5.72%			\$ 5,510.89	-\$ 46.41	-0.84%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	264647	\$ 1,164.45	\$ 0.0044	264059	\$ 1,161.86	-\$ 2.59	-0.22%	\$ 0.0044	264059	\$ 1,161.86	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	264647	\$ 344.04	\$ 0.0013	264059	\$ 343.28	-\$ 0.76	-0.22%	\$ 0.0013	264059	\$ 343.28	\$ -	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	255500	\$ 1,773.17	\$ 0.0069	255500	\$ 1,773.17	\$ -	0.00%	\$ 0.0069	255500	\$ 1,773.17	\$ -	0.00%
TOU - Off Peak		\$ 0.0800	163520	\$ 13,081.60	\$ 0.0800	163520	\$ 13,081.60	\$ -	0.00%	\$ 0.0800	163520	\$ 13,081.60	\$ -	0.00%
TOU - Mid Peak		\$ 0.1220	45990	\$ 5,610.78	\$ 0.1220	45990	\$ 5,610.78	\$ -	0.00%	\$ 0.1220	45990	\$ 5,610.78	\$ -	0.00%
TOU - On Peak		\$ 0.1610	45990	\$ 7,404.39	\$ 0.1610	45990	\$ 7,404.39	\$ -	0.00%	\$ 0.1610	45990	\$ 7,404.39	\$ -	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	254750	\$ 28,022.50	\$ 0.1100	254750	\$ 28,022.50	\$ -	0.00%	\$ 0.1100	254750	\$ 28,022.50	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 34,635.28			\$ 34,932.62	\$ 297.34	0.86%			\$ 34,886.21	-\$ 46.41	-0.13%
HST	13%			\$ 4,502.59			\$ 4,541.24	\$ 38.65	0.86%			\$ 4,535.21	-\$ 6.03	-0.13%
Total Bill (including HST)				\$ 39,137.87			\$ 39,473.87	\$ 336.00	0.86%			\$ 39,421.42	-\$ 52.44	-0.13%
Ontario Clean Energy Benefit ¹				\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 39,137.87			\$ 39,473.87	\$ 336.00	0.86%			\$ 39,421.42	-\$ 52.44	-0.13%
Total Bill on RPP (before Taxes)				\$ 36,631.51			\$ 36,928.85	\$ 297.34	0.81%			\$ 36,882.44	-\$ 46.41	-0.13%
HST	13%			\$ 4,762.10			\$ 4,800.75	\$ 38.65	0.81%			\$ 4,794.72	-\$ 6.03	-0.13%
Total Bill (including HST)				\$ 41,393.61			\$ 41,729.61	\$ 336.00	0.81%			\$ 41,677.16	-\$ 52.44	-0.13%
Ontario Clean Energy Benefit ¹				\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 41,393.61			\$ 41,729.61	\$ 336.00	0.81%			\$ 41,677.16	-\$ 52.44	-0.13%
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: 255,500 kWh (May 1 - October 31) / 500 kW		2018 Proposed		Impact 2018 vs 2017		2019 Proposed		Impact 2019 vs 2018		2020 Proposed		Impact 2020 vs 2019		
Charge Unit	Rate (\$)	Volume	Change (\$)	Rate (\$)	Volume	Change (\$)	\$ Change	% Change	Rate (\$)	Volume	Change (\$)	\$ Change	% Change	Rate (\$)	Volume	Change (\$)	\$ Change	% Change
Smart Meter Rate Adder	1	-	\$ -	1	-	\$ -	\$ -	-	1	-	\$ -	\$ -	-	1	-	\$ -	\$ -	-
Distribution Volumetric Rate	per kW	500	\$ 1,784.55	500	2,288.10	\$ 2,288.10	\$ 129.40	5.99%	500	2,309.10	\$ 2,309.10	\$ 111.00	4.85%	500	2,461.85	\$ 2,461.85	\$ 62.75	2.62%
Smart Meter Disposition Rider	per kW	255,500	\$ -	255,500	\$ -	\$ -	\$ -	-	255,500	\$ -	\$ -	\$ -	-	255,500	\$ -	\$ -	\$ -	-
LRAM & SSM Rate Rider	per kW	500	\$ -	500	\$ -	\$ -	\$ -	-	500	\$ -	\$ -	\$ -	-	500	\$ -	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 2,045.37			\$ 2,488.10	\$ 129.40	5.49%			\$ 2,599.10	\$ 111.00	4.46%			\$ 2,661.85	\$ 62.75	2.41%
Deferral/Variance Account	per kW	500	\$ -	500	\$ -	\$ -	\$ -	-	500	\$ -	\$ -	\$ -	-	500	\$ -	\$ -	\$ -	-
Disposition Rate Rider	per kWh	500	\$ -	500	\$ -	\$ -	\$ -	-	500	\$ -	\$ -	\$ -	-	500	\$ -	\$ -	\$ -	-
Deferral/Variance Account	per kWh	255,500	\$ -	255,500	\$ -	\$ -	\$ -	-	255,500	\$ -	\$ -	\$ -	-	255,500	\$ -	\$ -	\$ -	-
Disposition Rate Rider - Global Adjustment	per kWh	255,500	\$ -	255,500	\$ -	\$ -	\$ -	-	255,500	\$ -	\$ -	\$ -	-	255,500	\$ -	\$ -	\$ -	-
Deferral/Variance Account	per kW	255,500	\$ -	255,500	\$ -	\$ -	\$ -	-	255,500	\$ -	\$ -	\$ -	-	255,500	\$ -	\$ -	\$ -	-
Disposition Rate Rider - Global Adjustment	per kW	255,500	\$ -	255,500	\$ -	\$ -	\$ -	-	255,500	\$ -	\$ -	\$ -	-	255,500	\$ -	\$ -	\$ -	-
Deferral / Variance Accounts	per kW	255,500	\$ -	255,500	\$ -	\$ -	\$ -	-	255,500	\$ -	\$ -	\$ -	-	255,500	\$ -	\$ -	\$ -	-
Balances (excluding Global Adj.) - NON-WIMP	per kW	500	\$ 11.77	500	\$ 12.78	\$ 12.78	\$ 0.03	0.24%	500	\$ 12.79	\$ 12.79	\$ 0.01	0.08%	500	\$ 12.79	\$ 12.79	\$ 0.00	0.04%
Low Voltage Service Charge	per kW	9,147	\$ 934.26	8,559	\$ 874.24	\$ 874.24	\$ -	0.00%	8,559	\$ 874.24	\$ 874.24	\$ -	0.00%	8,559	\$ 874.24	\$ 874.24	\$ -	0.00%
Line Losses on Cost of Power	per kW	1	\$ -	1	\$ -	\$ -	\$ -	-	1	\$ -	\$ -	\$ -	-	1	\$ -	\$ -	\$ -	-
Smart Meter Entry Charge	Monthly	1	\$ -	1	\$ -	\$ -	\$ -	-	1	\$ -	\$ -	\$ -	-	1	\$ -	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 2,991.40			\$ 3,375.12	\$ 129.43	3.99%			\$ 3,486.13	\$ 111.01	3.29%			\$ 3,548.88	\$ 62.75	1.80%
RTSR - Network	per kW	500	\$ 1,453.60	500	\$ 1,453.60	\$ -	\$ -	0.00%	500	\$ 1,453.60	\$ -	\$ -	0.00%	500	\$ 1,453.60	\$ -	\$ -	0.00%
RTSR - Line and Transformation Connection	per kW	500	\$ 811.60	500	\$ 811.60	\$ -	\$ -	0.00%	500	\$ 811.60	\$ -	\$ -	0.00%	500	\$ 811.60	\$ -	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 5,256.60			\$ 5,640.32	\$ 129.43	2.35%			\$ 5,751.33	\$ 111.01	1.97%			\$ 5,814.08	\$ 62.75	1.09%
Wholesale Market Service Charge (WMSC)	per kWh	26,464.7	\$ 1,164.45	26,409.9	\$ 1,161.86	\$ -	\$ -	0.00%	26,409.9	\$ 1,161.86	\$ -	\$ -	0.00%	26,409.9	\$ 1,161.86	\$ -	\$ -	0.00%
Rural and Remote Rate	per kWh	26,464.7	\$ 344.04	26,409.9	\$ 343.28	\$ -	\$ -	0.00%	26,409.9	\$ 343.28	\$ -	\$ -	0.00%	26,409.9	\$ 343.28	\$ -	\$ -	0.00%
Protection (RRRP)	per kWh	26,464.7	\$ 0.0013	26,409.9	\$ 0.0013	\$ -	\$ -	0.00%	26,409.9	\$ 0.0013	\$ -	\$ -	0.00%	26,409.9	\$ 0.0013	\$ -	\$ -	0.00%
Standard Supply Service Charge	Monthly	1	\$ 0.25	1	\$ 0.25	\$ -	\$ -	0.00%	1	\$ 0.25	\$ -	\$ -	0.00%	1	\$ 0.25	\$ -	\$ -	0.00%
Debt Retirement Charge (DRC)	Monthly	255,500	\$ 1,773.17	255,500	\$ 1,773.17	\$ -	\$ -	0.00%	255,500	\$ 1,773.17	\$ -	\$ -	0.00%	255,500	\$ 1,773.17	\$ -	\$ -	0.00%
TOU - Off Peak	per kWh	163,520	\$ 13,081.60	163,520	\$ 13,081.60	\$ -	\$ -	0.00%	163,520	\$ 13,081.60	\$ -	\$ -	0.00%	163,520	\$ 13,081.60	\$ -	\$ -	0.00%
TOU - Mid Peak	per kWh	45,990	\$ 5,610.78	45,990	\$ 5,610.78	\$ -	\$ -	0.00%	45,990	\$ 5,610.78	\$ -	\$ -	0.00%	45,990	\$ 5,610.78	\$ -	\$ -	0.00%
TOU - On Peak	per kWh	45,990	\$ 7,404.39	45,990	\$ 7,404.39	\$ -	\$ -	0.00%	45,990	\$ 7,404.39	\$ -	\$ -	0.00%	45,990	\$ 7,404.39	\$ -	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	750	\$ 70.50	750	\$ 70.50	\$ -	\$ -	0.00%	750	\$ 70.50	\$ -	\$ -	0.00%	750	\$ 70.50	\$ -	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	25,475.0	\$ 28,022.50	25,475.0	\$ 28,022.50	\$ -	\$ -	0.00%	25,475.0	\$ 28,022.50	\$ -	\$ -	0.00%	25,475.0	\$ 28,022.50	\$ -	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 34,635.28			\$ 35,015.64	\$ 129.43	0.37%			\$ 35,126.65	\$ 111.01	0.32%			\$ 35,189.41	\$ 62.76	0.18%
HST	13%		\$ 4,502.59			\$ 4,552.03	\$ 16.83	0.37%			\$ 4,566.47	\$ 14.43	0.32%			\$ 4,574.62	\$ 8.16	0.18%
Total Bill (including HST)			\$ 39,137.87			\$ 39,567.68	\$ 146.26	0.37%			\$ 39,693.12	\$ 125.44	0.32%			\$ 39,764.03	\$ 70.91	0.18%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -	-			\$ -	\$ -	-			\$ -	\$ -	-
Total Bill on TOU (including OCEB)			\$ 39,137.87			\$ 39,567.68	\$ 146.26	0.37%			\$ 39,693.12	\$ 125.44	0.32%			\$ 39,764.03	\$ 70.91	0.18%
Total Bill on RPP (before Taxes)			\$ 36,631.51			\$ 37,011.87	\$ 129.43	0.35%			\$ 37,122.88	\$ 111.01	0.30%			\$ 37,185.64	\$ 62.75	0.17%
HST	13%		\$ 4,762.10			\$ 4,811.54	\$ 16.83	0.35%			\$ 4,825.97	\$ 14.43	0.30%			\$ 4,834.13	\$ 8.16	0.17%
Total Bill (including HST)			\$ 41,393.61			\$ 41,823.42	\$ 146.26	0.35%			\$ 41,948.86	\$ 125.44	0.30%			\$ 42,019.77	\$ 70.91	0.17%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -	-			\$ -	\$ -	-			\$ -	\$ -	-
Total Bill on RPP (including OCEB)			\$ 41,393.61			\$ 41,823.42	\$ 146.26	0.35%			\$ 41,948.86	\$ 125.44	0.30%			\$ 42,019.77	\$ 70.91	0.17%
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: 255,500 kWh (May 1 - October 31) / 1,000 KW (November 1 - April 30)

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	\$ 260.8200	1	\$ 260.82	\$ 200.0000	1	\$ 200.00	-\$ 60.82	-23.32%	\$ 200.0000	1	\$ 200.00	\$ -	0.00%	\$ 200.0000	1	\$ 200.00	\$ -	0.00%
Smart Meter Rate Adder																		
Distribution Volumetric Rate	\$ 3.5691	1,000	\$ 3,569.10	\$ 4.0706	1,000	\$ 4,070.60	\$ 501.50	14.05%	\$ 4.3174	1,000	\$ 4,317.40	\$ 246.80	6.06%	\$ 4.5762	1,000	\$ 4,576.20	\$ 258.80	5.99%
Smart Meter Disposition Rider		255,500			255,500					255,500					255,500			
LRAM & SSM Rate Rider		1,000		-\$ 0.0771	1,000	-\$ 77.11	-\$ 77.11		\$ -	1,000	-\$ 77.11	-\$ 77.11	-100.00%	\$ -	1,000	-\$ -		
Sub-Total A (excluding pass through)			\$ 3,829.92			\$ 4,193.49	\$ 363.57	9.49%			\$ 4,517.40	\$ 323.91	7.72%			\$ 4,776.20	\$ 258.80	5.73%
Deferral/Variance Account		1,000		-\$ 0.3554	1,000	-\$ 355.42	-\$ 355.42		\$ -	1,000	-\$ -	-\$ 355.42	-100.00%	\$ -	1,000	-\$ -		
Disposition Rate Rider		1,000		-\$ 0.0290	1,000	-\$ 29.00	-\$ 29.00		\$ -	1,000	-\$ -	-\$ 29.00	-100.00%	\$ -	1,000	-\$ -		
Deferral/Variance Account - Global Adjustment		255,500		\$ 0.0028	255,500	\$ 717.96	\$ 717.96			255,500	\$ -	-\$ 717.96	-100.00%		255,500	\$ -		
Disposition Rate Rider - Global Adjustment		255,500		-\$ 0.6345	1,000	-\$ 634.54	-\$ 634.54			255,500	\$ -	\$ 634.54	-100.00%		255,500	\$ -		
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP		255,500								255,500					255,500			
Low Voltage Service Charge	\$ 0.02354	1,000	\$ 23.54	\$ 0.02526	1,000	\$ 25.26	\$ 1.72	7.31%	\$ 0.02549	1,000	\$ 25.49	\$ 0.23	0.91%	\$ 0.02555	1,000	\$ 25.55	\$ 0.06	0.24%
Line Losses on Cost of Power	\$ 0.1021	9,147	\$ 934.26	\$ 0.1021	8,559	\$ 874.24	-\$ 60.02	-6.42%	\$ 0.1021	8,559	\$ 874.24	\$ -	0.00%	\$ 0.1021	8,559	\$ 874.24	\$ -	0.00%
Smart Meter Entry Charge		1			1					1					1			
Sub-Total B - Distribution (includes Sub-Total A)			\$ 4,787.72			\$ 4,792.00	\$ 4.27	0.09%			\$ 5,417.13	\$ 625.14	13.05%			\$ 5,675.99	\$ 258.86	4.78%
RTSR - Network	\$ 2.9072	1,000	\$ 2,907.20	\$ 2.9072	1,000	\$ 2,907.20	\$ -	0.00%	\$ 2.9072	1,000	\$ 2,907.20	\$ -	0.00%	\$ 2.9072	1,000	\$ 2,907.20	\$ -	0.00%
RTSR - Line and Transformation Connection	\$ 1.6232	1,000	\$ 1,623.20	\$ 1.6232	1,000	\$ 1,623.20	\$ -	0.00%	\$ 1.6232	1,000	\$ 1,623.20	\$ -	0.00%	\$ 1.6232	1,000	\$ 1,623.20	\$ -	0.00%
Sub-Total C - Delivery (includes Sub-Total B)			\$ 9,318.12			\$ 9,322.40	\$ 4.27	0.05%			\$ 9,947.53	\$ 625.14	6.71%			\$ 10,206.39	\$ 258.86	2.60%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	264,647	\$ 1,164.45	\$ 0.0044	264,059	\$ 1,161.86	-\$ 2.59	-0.22%	\$ 0.0044	264,059	\$ 1,161.86	\$ -	0.00%	\$ 0.0044	264,059	\$ 1,161.86	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	264,647	\$ 344.04	\$ 0.0013	264,059	\$ 343.28	-\$ 0.76	-0.22%	\$ 0.0013	264,059	\$ 343.28	\$ -	0.00%	\$ 0.0013	264,059	\$ 343.28	\$ -	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 (IDRC)	\$ 0.0069	255,500	\$ 1,773.17	\$ 0.0069	255,500	\$ 1,773.17	\$ -	0.00%	\$ 0.0069	255,500	\$ 1,773.17	\$ -	0.00%	\$ 0.0069	255,500	\$ 1,773.17	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	16,352.00	\$ 13,081.60	\$ 0.0800	16,352.00	\$ 13,081.60	\$ -	0.00%	\$ 0.0800	16,352.00	\$ 13,081.60	\$ -	0.00%	\$ 0.0800	16,352.00	\$ 13,081.60	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	45,990.00	\$ 5,610.78	\$ 0.1220	45,990.00	\$ 5,610.78	\$ -	0.00%	\$ 0.1220	45,990.00	\$ 5,610.78	\$ -	0.00%	\$ 0.1220	45,990.00	\$ 5,610.78	\$ -	0.00%
TOU - On Peak	\$ 0.1610	45,990.00	\$ 7,404.39	\$ 0.1610	45,990.00	\$ 7,404.39	\$ -	0.00%	\$ 0.1610	45,990.00	\$ 7,404.39	\$ -	0.00%	\$ 0.1610	45,990.00	\$ 7,404.39	\$ -	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	254,750	\$ 28,022.50	\$ 0.1100	254,750	\$ 28,022.50	\$ -	0.00%	\$ 0.1100	254,750	\$ 28,022.50	\$ -	0.00%	\$ 0.1100	254,750	\$ 28,022.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 38,696.80			\$ 38,697.72	\$ 0.92	0.00%			\$ 39,322.86	\$ 625.14	1.62%			\$ 39,581.72	\$ 258.86	0.66%
HST	13%		\$ 5,030.58	13%		\$ 5,030.70	\$ 0.12	0.00%	13%		\$ 5,111.97	\$ 81.27	1.62%	13%		\$ 5,145.62	\$ 33.65	0.66%
Total Bill (including HST)			\$ 43,727.39			\$ 43,728.43	\$ 1.04	0.00%			\$ 44,434.83	\$ 706.40	1.62%			\$ 44,727.34	\$ 292.51	0.66%
Ontario Clean Energy Benefit			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 43,727.39			\$ 43,728.43	\$ 1.04	0.00%			\$ 44,434.83	\$ 706.40	1.62%			\$ 44,727.34	\$ 292.51	0.66%
Total Bill on RPP (before Taxes)			\$ 40,693.03			\$ 40,693.95	\$ 0.92	0.00%			\$ 41,319.09	\$ 625.14	1.54%			\$ 41,577.95	\$ 258.86	0.63%
HST	13%		\$ 5,290.09	13%		\$ 5,290.21	\$ 0.12	0.00%	13%		\$ 5,371.48	\$ 81.27	1.54%	13%		\$ 5,405.13	\$ 33.65	0.63%
Total Bill (including HST)			\$ 45,983.13			\$ 45,984.17	\$ 1.04	0.00%			\$ 46,690.57	\$ 706.40	1.54%			\$ 46,983.08	\$ 292.51	0.63%
Ontario Clean Energy Benefit			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 45,983.13			\$ 45,984.17	\$ 1.04	0.00%			\$ 46,690.57	\$ 706.40	1.54%			\$ 46,983.08	\$ 292.51	0.63%

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: **255,500** 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	\$ 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	1,000	\$ 3,569.10	\$ 4.7982	1,000	\$ 4,798.20	\$ 222.00	4.85%	\$ 4.9237	1,000	\$ 4,923.70	\$ 125.50	2.62%
Smart Meter Disposition Rider		255500	\$ -		255500	\$ -	\$ -			255500	\$ -	\$ -	
LRAM & SSM Rate Rider		1,000	\$ -		1,000	\$ -	\$ -			1,000	\$ -	\$ -	
		255500	\$ -		255500	\$ -	\$ -			255500	\$ -	\$ -	
		255500	\$ -		255500	\$ -	\$ -			255500	\$ -	\$ -	
		255500	\$ -		255500	\$ -	\$ -			255500	\$ -	\$ -	
		255500	\$ -		255500	\$ -	\$ -			255500	\$ -	\$ -	
		255500	\$ -		255500	\$ -	\$ -			255500	\$ -	\$ -	
		255500	\$ -		255500	\$ -	\$ -			255500	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 3,829.92			\$ 4,998.20	\$ 222.00	4.65%			\$ 5,123.70	\$ 125.50	2.51%
Deferral/Variance Account		1,000	\$ -		1,000	\$ -	\$ -			1,000	\$ -	\$ -	
Disposition Rate Rider		1,000	\$ -		1,000	\$ -	\$ -			1,000	\$ -	\$ -	
Deferral/Variance Account		255500	\$ -		255500	\$ -	\$ -			255500	\$ -	\$ -	
Disposition Rate Rider - Global Adjustment		255500	\$ -		255500	\$ -	\$ -			255500	\$ -	\$ -	
Deferral / Variance Accounts		255500	\$ -		255500	\$ -	\$ -			255500	\$ -	\$ -	
Balances (excluding Global Adj.) - NON-WMP		255500	\$ -		255500	\$ -	\$ -			255500	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.02354	1,000	\$ 23.54	\$ 0.02557	1,000	\$ 25.57	\$ 0.02	0.08%	\$ 0.02558	1,000	\$ 25.58	\$ 0.01	0.04%
Line Losses on Cost of Power	\$ 0.1021	9,147	\$ 934.26	\$ 0.1021	8,559	\$ 874.24	\$ -	0.00%	\$ 0.1021	8,559	\$ 874.24	\$ -	0.00%
Smart Meter Entry Charge		1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 4,787.72			\$ 5,898.01	\$ 222.02	3.91%			\$ 6,023.52	\$ 125.51	2.13%
RTSR - Network	\$ 2.9072	1000	\$ 2,907.20	\$ 2.9072	1000	\$ 2,907.20	\$ -	0.00%	\$ 2.9072	1000	\$ 2,907.20	\$ -	0.00%
RTSR - Line and Transformation Connection	\$ 1.6232	1000	\$ 1,623.20	\$ 1.6232	1000	\$ 1,623.20	\$ -	0.00%	\$ 1.6232	1000	\$ 1,623.20	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 9,318.12			\$ 10,428.41	\$ 222.02	2.18%			\$ 10,553.92	\$ 125.51	1.20%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	264647	\$ 1,164.45	\$ 0.0044	264059	\$ 1,161.86	\$ -	0.00%	\$ 0.0044	264059	\$ 1,161.86	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	264647	\$ 344.04	\$ 0.0013	264059	\$ 343.28	\$ -	0.00%	\$ 0.0013	264059	\$ 343.28	\$ -	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 (IDRC)	\$ 0.0069	255500	\$ 1,773.17	\$ 0.0069	255500	\$ 1,773.17	\$ -	0.00%	\$ 0.0069	255500	\$ 1,773.17	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	163520	\$ 13,081.60	\$ 0.0800	163520	\$ 13,081.60	\$ -	0.00%	\$ 0.0800	163520	\$ 13,081.60	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	45990	\$ 5,610.78	\$ 0.1220	45990	\$ 5,610.78	\$ -	0.00%	\$ 0.1220	45990	\$ 5,610.78	\$ -	0.00%
TOU - On Peak	\$ 0.1610	45990	\$ 7,404.39	\$ 0.1610	45990	\$ 7,404.39	\$ -	0.00%	\$ 0.1610	45990	\$ 7,404.39	\$ -	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	254750	\$ 28,022.50	\$ 0.1100	254750	\$ 28,022.50	\$ -	0.00%	\$ 0.1100	254750	\$ 28,022.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 38,696.80			\$ 39,803.74	\$ 222.02	0.56%			\$ 39,929.25	\$ 125.51	0.32%
HST	13%		\$ 5,030.58	13%		\$ 5,174.49	\$ 28.86	0.56%	13%		\$ 5,190.80	\$ 16.32	0.32%
Total Bill (including HST)			\$ 43,727.39			\$ 44,978.23	\$ 250.88	0.56%			\$ 45,120.05	\$ 141.83	0.32%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 43,727.39			\$ 44,978.23	\$ 250.88	0.56%			\$ 45,120.05	\$ 141.83	0.32%
Total Bill on RPP (before Taxes)			\$ 40,693.03			\$ 41,799.97	\$ 222.02	0.53%			\$ 41,925.48	\$ 125.51	0.30%
HST	13%		\$ 5,290.09	13%		\$ 5,434.00	\$ 28.86	0.53%	13%		\$ 5,450.31	\$ 16.32	0.30%
Total Bill (including HST)			\$ 45,983.13			\$ 47,233.97	\$ 250.88	0.53%			\$ 47,375.79	\$ 141.83	0.30%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 45,983.13			\$ 47,233.97	\$ 250.88	0.53%			\$ 47,375.79	\$ 141.83	0.30%
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)

2,500 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	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-
Distribution Volumetric Rate	\$ 3.4887	2,500	\$ 8,721.75	\$ 3.6541	2,500	\$ 9,135.25	\$ 413.50	4.74%	\$ 3.9103	2,500	\$ 9,775.75	\$ 640.50	7.01%	\$ 4.1739	2,500	\$ 10,434.75	\$ 659.00	6.74%
Smart Meter Disposition Rider	\$ -	1277500	\$ -	\$ -	1277500	\$ -	\$ -	-	\$ -	1277500	\$ -	\$ -	-	\$ -	1277500	\$ -	\$ -	-
LRAM & SSM Rate Rider	\$ -	2,500	\$ -	\$ -0.0771	2,500	\$ 192.78	\$ 192.78	-	\$ -	2,500	\$ -	\$ 192.78	-100.00%	\$ -	2,500	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 12,915.68			\$ 13,136.41	\$ 220.73	1.71%			\$ 13,969.68	\$ 833.28	6.34%			\$ 14,628.68	\$ 659.00	4.72%
Deferral/Variance Account	\$ -	2,500	\$ -	\$ -0.3951	2,500	\$ 987.75	\$ 987.75	-100.00%	\$ -	2,500	\$ -	\$ 987.75	-100.00%	\$ -	2,500	\$ -	\$ -	-
Disposition Rate Rider Class 1	\$ -	2,500	\$ -	\$ -0.0344	2,500	\$ 85.88	\$ 85.88	-100.00%	\$ -	2,500	\$ -	\$ 85.88	-100.00%	\$ -	2,500	\$ -	\$ -	-
Disposition Rate Rider Class 2	\$ -	1277500	\$ -	\$ 0.0028	1277500	\$ 3,589.78	\$ 3,589.78	-100.00%	\$ -	1277500	\$ -	\$ 3,589.78	-100.00%	\$ -	1277500	\$ -	\$ -	-
Global Adjustment	\$ -	1277500	\$ -	\$ -0.7054	2,500	\$ 1,763.46	\$ 1,763.46	-100.00%	\$ -	1277500	\$ -	\$ 1,763.46	-100.00%	\$ -	1277500	\$ -	\$ -	-
Deferral / Variance Accounts Balances (excluding Global Adj.)	\$ -	2,500	\$ 62.90	\$ 0.02700	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%
NON-WMP	\$ 0.02516	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%
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-
Line Losses on Cost of Power	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-
Smart Meter Entity Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 17,649.90			\$ 18,327.81	\$ 677.91	3.84%			\$ 18,408.99	\$ 81.18	0.44%			\$ 19,068.14	\$ 659.15	3.58%
RTSR - Network	\$ 3.0186	2500	\$ 7,546.50	\$ 3.0186	2500	\$ 7,546.50	\$ -	0.00%	\$ 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%	\$ 1.7347	2500	\$ 4,336.75	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 29,533.15			\$ 30,211.06	\$ 677.91	2.30%			\$ 30,292.24	\$ 81.18	0.27%			\$ 30,951.39	\$ 659.15	2.18%
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)			\$ 176,425.54			\$ 176,842.76	\$ 417.22	0.24%			\$ 176,923.94	\$ 81.18	0.05%			\$ 177,583.09	\$ 659.15	0.37%
HST	13%		\$ 22,935.32	13%		\$ 22,989.56	\$ 54.24	0.24%	13%		\$ 23,000.11	\$ 10.55	0.05%	13%		\$ 23,085.80	\$ 85.69	0.37%
Total Bill (including HST)			\$ 199,360.86			\$ 199,832.32	\$ 471.46	0.24%			\$ 199,924.05	\$ 91.73	0.05%			\$ 200,668.89	\$ 744.84	0.37%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -	-			\$ -	\$ -	-			\$ -	\$ -	-
Total Bill on TOU (including OCEB)			\$ 199,360.86			\$ 199,832.32	\$ 471.46	0.24%			\$ 199,924.05	\$ 91.73	0.05%			\$ 200,668.89	\$ 744.84	0.37%
Total Bill on RPP (before Taxes)			\$ 186,454.69			\$ 186,871.91	\$ 417.22	0.22%			\$ 186,953.09	\$ 81.18	0.04%			\$ 187,612.24	\$ 659.15	0.35%
HST	13%		\$ 24,238.11	13%		\$ 24,293.35	\$ 54.24	0.22%	13%		\$ 24,303.90	\$ 10.55	0.04%	13%		\$ 24,389.59	\$ 85.69	0.35%
Total Bill (including HST)			\$ 210,693.80			\$ 211,165.26	\$ 471.46	0.22%			\$ 211,256.99	\$ 91.73	0.04%			\$ 212,001.83	\$ 744.84	0.35%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -	-			\$ -	\$ -	-			\$ -	\$ -	-
Total Bill on RPP (including OCEB)			\$ 210,693.80			\$ 211,165.26	\$ 471.46	0.22%			\$ 211,256.99	\$ 91.73	0.04%			\$ 212,001.83	\$ 744.84	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	-	\$ -	-	-	-	-	\$ -	-
Distribution Volumetric Rate	3.4887	2,500	8,721.75	4.3928	2,500	10,982.00	\$ 547.25	5.24%	4.5060	2,500	11,265.00	\$ 283.00	2.58%
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	-	\$ -	-
Sub-Total A (excluding pass through)			12,915.68			15,175.93	\$ 547.25	3.74%			15,458.93	\$ 283.00	1.86%
Deferral/Variance Account	-	2,500	-	-	2,500	-	\$ -	-	-	2,500	-	\$ -	-
Disposition Rate Rider Class 1	-	2,500	-	-	2,500	-	\$ -	-	-	2,500	-	\$ -	-
Deferral/Variance Account	-	2,500	-	-	2,500	-	\$ -	-	-	2,500	-	\$ -	-
Disposition Rate Rider Class 2	-	2,500	-	-	2,500	-	\$ -	-	-	2,500	-	\$ -	-
Deferral/Variance Account	-	1277500	-	-	1277500	-	\$ -	-	-	1277500	-	\$ -	-
Disposition Rate Rider - Global Adjustment	-	1277500	-	-	1277500	-	\$ -	-	-	1277500	-	\$ -	-
Deferral / Variance Accounts Balances (excluding Global Adj.)	-	1277500	-	-	1277500	-	\$ -	-	-	1277500	-	\$ -	-
NON-WMP	-	2,500	-	-	2,500	-	\$ -	-	-	2,500	-	\$ -	-
Low Voltage Service Charge	0.02516	2,500	62.90	0.02732	2,500	68.30	\$ 0.05	0.07%	0.02734	2,500	68.35	\$ 0.05	0.07%
Line Losses on Cost of Power	0.1021	45,735	4,671.32	0.1021	42,796	4,371.21	\$ -	0.00%	0.1021	42,796	4,371.21	\$ -	0.00%
Smart Meter Entry Charge	-	1	-	-	1	-	\$ -	-	-	1	-	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			17,649.90			19,615.44	\$ 547.30	2.87%			19,898.49	\$ 283.05	1.44%
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			31,498.69	\$ 547.30	1.77%			31,781.74	\$ 283.05	0.90%
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			178,130.39	\$ 547.30	0.31%			178,413.44	\$ 283.05	0.16%
HST	13%		22,935.32	13%		23,156.95	\$ 71.15	0.31%	13%		23,193.75	\$ 36.80	0.16%
Total Bill (including HST)			199,360.86			201,287.34	\$ 618.45	0.31%			201,607.19	\$ 319.85	0.16%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -	-			\$ -	\$ -	-
Total Bill on TOU (including OCEB)			199,360.86			201,287.34	\$ 618.45	0.31%			201,607.19	\$ 319.85	0.16%
Total Bill on RPP (before Taxes)			186,454.69			188,159.54	\$ 547.30	0.29%			188,442.59	\$ 283.05	0.15%
HST	13%		24,238.11	13%		24,460.74	\$ 71.15	0.29%	13%		24,497.54	\$ 36.80	0.15%
Total Bill (including HST)			210,693.80			212,620.28	\$ 618.45	0.29%			212,940.13	\$ 319.85	0.15%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -	-			\$ -	\$ -	-
Total Bill on RPP (including OCEB)			210,693.80			212,620.28	\$ 618.45	0.29%			212,940.13	\$ 319.85	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	\$ 3.6541	4,000	\$ 14,616.40	\$ 661.60	4.74%	\$ 3.9103	4,000	\$ 15,641.20	\$ 1,024.80	7.01%	\$ 4.1739	4,000	\$ 16,695.60	\$ 1,054.40	6.74%	
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			\$ 18,501.89	\$ 353.16	1.95%			\$ 19,835.13	\$ 1,333.24	7.21%			\$ 20,889.53	\$ 1,054.40	5.32%	
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		-\$ 0.0344	4,000	-\$ 137.40	-\$ 137.40	-100.00%		4,000		\$ 137.40	-100.00%		4,000				
Deferral/Variance Account																			
Disposition Rate Rider - Global Adjustment		1277500			1277500	\$ 3,589.78	\$ 3,589.78	-100.00%		1277500		-\$ 3,589.78	-100.00%		1277500				
Deferral / Variance Accounts Balances (excluding Global Adj.)																			
NON-WMP		1277500		-\$ 0.7054	4,000	-\$ 2,821.53	-\$ 2,821.53	-100.00%		1277500		\$ 2,821.53	-100.00%		1277500				
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			\$ 22,031.55	-\$ 889.14	-3.88%			\$ 24,315.30	\$ 2,283.75	10.37%			\$ 25,369.94	\$ 1,054.64	4.34%	
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			\$ 41,044.75	-\$ 889.14	-2.12%			\$ 43,328.50	\$ 2,283.75	5.56%			\$ 44,383.14	\$ 1,054.64	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			\$ 187,676.45	-\$ 1,149.83	-0.61%			\$ 189,960.20	\$ 2,283.75	1.22%			\$ 191,014.84	\$ 1,054.64	0.56%	
HST	13%		\$ 24,547.42	13%		\$ 24,397.94	-\$ 149.48	-0.61%	13%		\$ 24,694.83	\$ 296.89	1.22%	13%		\$ 24,831.93	\$ 137.10	0.56%	
Total Bill (including HST)			\$ 213,373.69			\$ 212,074.39	-\$ 1,299.31	-0.61%			\$ 214,655.02	\$ 2,580.64	1.22%			\$ 215,846.77	\$ 1,191.74	0.56%	
Ontario Clean Energy Benefit			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -		
Total Bill on TOU (including OCEB)			\$ 213,373.69			\$ 212,074.39	-\$ 1,299.31	-0.61%			\$ 214,655.02	\$ 2,580.64	1.22%			\$ 215,846.77	\$ 1,191.74	0.56%	
Total Bill on RPP (before Taxes)			\$ 198,855.43			\$ 197,705.60	-\$ 1,149.83	-0.58%			\$ 199,989.35	\$ 2,283.75	1.16%			\$ 201,043.99	\$ 1,054.64	0.53%	
HST	13%		\$ 25,851.21	13%		\$ 25,701.73	-\$ 149.48	-0.58%	13%		\$ 25,998.62	\$ 296.89	1.16%	13%		\$ 26,135.72	\$ 137.10	0.53%	
Total Bill (including HST)			\$ 224,706.63			\$ 223,407.33	-\$ 1,299.31	-0.58%			\$ 225,987.96	\$ 2,580.64	1.16%			\$ 227,179.71	\$ 1,191.74	0.53%	
Ontario Clean Energy Benefit			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -		
Total Bill on RPP (including OCEB)			\$ 224,706.63			\$ 223,407.33	-\$ 1,299.31	-0.58%			\$ 225,987.96	\$ 2,580.64	1.16%			\$ 227,179.71	\$ 1,191.74	0.53%	
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
4,000 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	\$ -	\$ -	
Distribution Volumetric Rate	\$ 3.4887	4,000	\$ 13,954.80	\$ 4.3928	4,000	\$ 17,571.20	\$ 875.60	5.24%	\$ 4.5060	4,000	\$ 18,024.00	\$ 452.80	2.58%
Smart Meter Disposition Rider		1277500	\$ -		1277500	\$ -	\$ -			1277500	\$ -	\$ -	
LRAM & SSM Rate Rider	\$ -	4,000	\$ -	\$ -	4,000	\$ -	\$ -		\$ -	4,000	\$ -	\$ -	
		1277500	\$ -		1277500	\$ -	\$ -			1277500	\$ -	\$ -	
		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)			\$ 18,148.73			\$ 21,765.13	\$ 875.60	4.19%			\$ 22,217.93	\$ 452.80	2.08%
Deferral/Variance Account			\$ -		4,000	\$ -	\$ -			4,000	\$ -	\$ -	
Disposition Rate Rider Class 1			\$ -		4,000	\$ -	\$ -			4,000	\$ -	\$ -	
Deferral/Variance Account			\$ -		4,000	\$ -	\$ -			4,000	\$ -	\$ -	
Disposition Rate Rider Class 2			\$ -		4,000	\$ -	\$ -			4,000	\$ -	\$ -	
Deferral/Variance Account			\$ -		1277500	\$ -	\$ -			1277500	\$ -	\$ -	
Disposition Rate Rider - Global Adjustment			\$ -		1277500	\$ -	\$ -			1277500	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.)			\$ -		1277500	\$ -	\$ -			1277500	\$ -	\$ -	
NON-WMP			\$ -		1277500	\$ -	\$ -			1277500	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.02516	4,000	\$ 100.64	\$ 0.02732	4,000	\$ 109.28	\$ 0.08	0.07%	\$ 0.02734	4,000	\$ 109.36	\$ 0.08	0.07%
Line Losses on Cost of Power	\$ 0.1021	45,735	\$ 4,671.32	\$ 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	\$ -	\$ -	
Sub-Total B - Distribution			\$ 22,920.69			\$ 26,245.62	\$ 875.68	3.45%			\$ 26,698.50	\$ 452.88	1.73%
(includes Sub-Total A)													
RTSR - Network	\$ 3.0186	4000	\$ 12,074.40	\$ 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%
Sub-Total C - Delivery (including Sub-Total B)			\$ 41,933.89			\$ 45,258.82	\$ 875.68	1.97%			\$ 45,711.70	\$ 452.88	1.00%
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)			\$ 188,826.28			\$ 191,890.52	\$ 875.68	0.46%			\$ 192,343.40	\$ 452.88	0.24%
HST	13%		\$ 24,547.42	13%		\$ 24,945.77	\$ 113.84	0.46%	13%		\$ 25,004.64	\$ 58.87	0.24%
Total Bill (including HST)			\$ 213,373.69			\$ 216,836.29	\$ 989.52	0.46%			\$ 217,348.04	\$ 511.75	0.24%
Ontario Clean Energy Benefit †			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 213,373.69			\$ 216,836.29	\$ 989.52	0.46%			\$ 217,348.04	\$ 511.75	0.24%
Total Bill on RPP (before Taxes)			\$ 198,855.43			\$ 201,919.67	\$ 875.68	0.44%			\$ 202,372.55	\$ 452.88	0.22%
HST	13%		\$ 25,851.21	13%		\$ 26,249.56	\$ 113.84	0.44%	13%		\$ 26,308.43	\$ 58.87	0.22%
Total Bill (including HST)			\$ 224,706.63			\$ 228,169.23	\$ 989.52	0.44%			\$ 228,680.98	\$ 511.75	0.22%
Ontario Clean Energy Benefit †			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 224,706.63			\$ 228,169.23	\$ 989.52	0.44%			\$ 228,680.98	\$ 511.75	0.22%

Loss Factor (%) **3.5800%**

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 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%	\$ 15,231.32	1	\$ 15,231.32	\$ -	0.00%													
Smart Meter Rate Adder	1			1					1					1					1					1												
Distribution Volumetric Rate	per kW	\$ 3.3129	7,500	\$ 24,846.75	\$ 3.4742	7,500	\$ 26,056.50	\$ 1,209.75	4.87%	\$ 3.7128	7,500	\$ 27,846.00	\$ 1,789.50	6.87%	\$ 3.9621	7,500	\$ 29,715.75	\$ 1,869.75	6.71%	\$ 3.9621	7,500	\$ 29,715.75	\$ 1,869.75	6.71%	\$ 3.9621	7,500	\$ 29,715.75	\$ 1,869.75	6.71%	\$ 3.9621	7,500	\$ 29,715.75	\$ 1,869.75	6.71%		
Smart Meter Disposition Rider	per kW	\$ -	4000000	\$ -	\$ -	4000000	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -				
LRAM & SSM Rate Rider	per kW	\$ -	7,500	\$ -	\$ -	7,500	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -				
Sub-Total A (excluding pass through)			\$ 40,078.07			\$ 40,709.50	\$ 631.43	1.58%			\$ 43,077.32	\$ 2,367.83	5.82%			\$ 44,947.07	\$ 1,869.75	4.34%			\$ 44,947.07	\$ 1,869.75	4.34%			\$ 44,947.07	\$ 1,869.75	4.34%			\$ 44,947.07	\$ 1,869.75	4.34%			
Deferral/Variance Account	per kW	\$ -	7,500	\$ -	\$ -	7,500	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -				
Disposition Rate Rider Class 1	per kW	\$ -	7,500	\$ -	\$ -	7,500	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -				
Deferral/Variance Account	per kWh	\$ -	7,500	\$ -	\$ -	7,500	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -		\$ -	7,500	\$ -	\$ -				
Disposition Rate Rider Class 2	per kWh	\$ -	4000000	\$ -	\$ -	4000000	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -				
Deferral/Variance Account	per kW	\$ -	4000000	\$ -	\$ -	4000000	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -				
Disposition Rate Rider - Global Adjustment	per kW	\$ -	4000000	\$ -	\$ -	4000000	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -				
Deferral / Variance Accounts Balances (excluding Global Adj.)	per kW	\$ -	4000000	\$ -	\$ -	4000000	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -		\$ -	4000000	\$ -	\$ -				
NON-WMP	per kW	\$ 0.02833	7,500	\$ 212.48	\$ 0.03040	7,500	\$ 228.00	\$ 15.53	7.31%	\$ 0.03067	7,500	\$ 230.03	\$ 2.03	0.89%	\$ 0.03074	7,500	\$ 230.55	\$ 0.53	0.23%	\$ 0.03074	7,500	\$ 230.55	\$ 0.53	0.23%	\$ 0.03074	7,500	\$ 230.55	\$ 0.53	0.23%	\$ 0.03074	7,500	\$ 230.55	\$ 0.53	0.23%		
Low Voltage Service Charge	per kW	\$ 0.1021	27,600	\$ 2,819.06	\$ 0.1021	24,800	\$ 2,533.07	\$ -	-10.14%	\$ 0.1021	24,800	\$ 2,533.07	\$ -	0.00%	\$ 0.1021	24,800	\$ 2,533.07	\$ -	0.00%	\$ 0.1021	24,800	\$ 2,533.07	\$ -	0.00%	\$ 0.1021	24,800	\$ 2,533.07	\$ -	0.00%	\$ 0.1021	24,800	\$ 2,533.07	\$ -	0.00%		
Line Losses on Cost of Power	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -			
Smart Meter Entity Charge	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -			
Sub-Total B - Distribution (includes Sub-Total A)			\$ 43,109.61			\$ 44,636.66	\$ 1,527.05	3.54%			\$ 45,840.42	\$ 1,203.76	2.70%			\$ 47,710.69	\$ 1,870.28	4.08%			\$ 47,710.69	\$ 1,870.28	4.08%			\$ 47,710.69	\$ 1,870.28	4.08%			\$ 47,710.69	\$ 1,870.28	4.08%			
RTSR - Network	per kW	\$ 3.3462	7500	\$ 25,096.50	\$ 3.3462	7500	\$ 25,096.50	\$ -	0.00%	\$ 3.3462	7500	\$ 25,096.50	\$ -	0.00%	\$ 3.3462	7500	\$ 25,096.50	\$ -	0.00%	\$ 3.3462	7500	\$ 25,096.50	\$ -	0.00%	\$ 3.3462	7500	\$ 25,096.50	\$ -	0.00%	\$ 3.3462	7500	\$ 25,096.50	\$ -	0.00%		
RTSR - Line and Transformation Connection	per kW	\$ 1.9535	7500	\$ 14,651.25	\$ 1.9535	7500	\$ 14,651.25	\$ -	0.00%	\$ 1.9535	7500	\$ 14,651.25	\$ -	0.00%	\$ 1.9535	7500	\$ 14,651.25	\$ -	0.00%	\$ 1.9535	7500	\$ 14,651.25	\$ -	0.00%	\$ 1.9535	7500	\$ 14,651.25	\$ -	0.00%	\$ 1.9535	7500	\$ 14,651.25	\$ -	0.00%		
Sub-Total C - Delivery (includes Sub-Total B)			\$ 82,857.36			\$ 84,384.41	\$ 1,527.05	1.84%			\$ 85,588.17	\$ 1,203.76	1.43%			\$ 87,458.44	\$ 1,870.28	2.19%			\$ 87,458.44	\$ 1,870.28	2.19%			\$ 87,458.44	\$ 1,870.28	2.19%			\$ 87,458.44	\$ 1,870.28	2.19%			
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	4027600	\$ 17,721.44	\$ 0.0044	4024800	\$ 17,709.12	\$ -	-0.07%	\$ 0.0044	4024800	\$ 17,709.12	\$ -	0.00%	\$ 0.0044	4024800	\$ 17,709.12	\$ -	0.00%	\$ 0.0044	4024800	\$ 17,709.12	\$ -	0.00%	\$ 0.0044	4024800	\$ 17,709.12	\$ -	0.00%	\$ 0.0044	4024800	\$ 17,709.12	\$ -	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	4027600	\$ 5,235.88	\$ 0.0013	4024800	\$ 5,232.24	\$ -	-0.07%	\$ 0.0013	4024800	\$ 5,232.24	\$ -	0.00%	\$ 0.0013	4024800	\$ 5,232.24	\$ -	0.00%	\$ 0.0013	4024800	\$ 5,232.24	\$ -	0.00%	\$ 0.0013	4024800	\$ 5,232.24	\$ -	0.00%	\$ 0.0013	4024800	\$ 5,232.24	\$ -	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%	\$ 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	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%	\$ 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	Monthly	\$ 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%	\$ 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	Monthly	\$ 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%	\$ 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	Monthly	\$ 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%	\$ 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	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%	\$ 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	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%	\$ 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)			\$ 542,134.93			\$ 543,646.02	\$ 1,511.09	0.28%			\$ 544,849.78	\$ 1,203.76	0.22%			\$ 546,720.05	\$ 1,870.28	0.34%			\$ 546,720.05	\$ 1,870.28	0.34%			\$ 546,720.05	\$ 1,870.28	0.34%			\$ 546,720.05	\$ 1,870.28	0.34%			
HST	13%		\$ 70,477.54	13%		\$ 70,673.98	\$ 196.44	0.28%	13%		\$ 70,830.47	\$ 156.49	0.22%	13%		\$ 71,073.61	\$ 243.14	0.34%	13%		\$ 71,073.61	\$ 243.14	0.34%	13%		\$ 71,073.61	\$ 243.14	0.34%	13%		\$ 71,073.61	\$ 243.14	0.34%			
Total Bill (including HST)			\$ 612,612.47			\$ 614,320.00	\$ 1,707.53	0.28%			\$ 615,680.25	\$ 1,360.25	0.22%			\$ 617,793.66	\$ 2,113.41	0.34%			\$ 617,793.66	\$ 2,113.41	0.34%			\$ 617,793.66	\$ 2,113.41	0.34%			\$ 617,793.66	\$ 2,113.41	0.34%			
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -				
Total Bill on TOU (including OCEB)			\$																																	

1

1

**Appendix 2-W
 Bill Impacts**

Customer Class: **Large User**

TOU / non-TOU: **TOU**

Consumption: **4,000,000** kWh **7,500** KW 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	\$ 15,231.32	1	\$ 15,231.32	\$ 15,231.32	1	\$ 15,231.32	\$ -	0.00%	\$ 15,231.32	1	\$ 15,231.32	\$ -
Smart Meter Rate Adder		1			1					1			
		1			1					1			
		1			1					1			
		1			1					1			
		1			1					1			
Distribution Volumetric Rate	\$ 3.3129	7,500	\$ 24,846.75	\$ 4.1741	7,500	\$ 31,305.75	\$ 1,590.00	5.35%	\$ 4.2896	7,500	\$ 32,172.00	\$ 866.25	2.77%
Smart Meter Disposition Rider		4000000			4000000					4000000			
LRAM & SSM Rate Rider		7,500			7,500					7,500			
		4000000			4000000					4000000			
		4000000			4000000					4000000			
		4000000			4000000					4000000			
		4000000			4000000					4000000			
		4000000			4000000					4000000			
		4000000			4000000					4000000			
Sub-Total A (excluding pass through)			\$ 40,078.07			\$ 46,537.07	\$ 1,590.00	3.54%			\$ 47,403.32	\$ 866.25	1.86%
Deferral/Variance Account													
Disposition Rate Rider Class 1		7,500			7,500					7,500			
Deferral/Variance Account													
Disposition Rate Rider Class 2		7,500			7,500					7,500			
Deferral/Variance Account													
Disposition Rate Rider - Global Adjustment		4000000			4000000					4000000			
Deferral / Variance Accounts Balances (excluding Global Adj.)													
NON-WMP		4000000			4000000					4000000			
Low Voltage Service Charge	\$ 0.02833	7,500	\$ 212.48	\$ 0.03077	7,500	\$ 230.78	\$ 0.22	0.10%	\$ 0.03079	7,500	\$ 230.93	\$ 0.15	0.06%
Line Losses on Cost of Power	\$ 0.1021	27,600	\$ 2,819.06	\$ 0.1021	24,800	\$ 2,533.07	\$ -	0.00%	\$ 0.1021	24,800	\$ 2,533.07	\$ -	0.00%
Smart Meter Entity Charge		1			1					1			
Sub-Total B - Distribution (includes Sub-Total A)			\$ 43,109.61			\$ 49,300.92	\$ 1,590.23	3.33%			\$ 50,167.32	\$ 866.40	1.76%
RTSR - Network	\$ 3.3462	7500	\$ 25,096.50	\$ 3.3462	7500	\$ 25,096.50	\$ -	0.00%	\$ 3.3462	7500	\$ 25,096.50	\$ -	0.00%
RTSR - Line and Transformation Connection	\$ 1.9535	7500	\$ 14,651.25	\$ 1.9535	7500	\$ 14,651.25	\$ -	0.00%	\$ 1.9535	7500	\$ 14,651.25	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 82,857.36			\$ 89,048.67	\$ 1,590.22	1.82%			\$ 89,915.07	\$ 866.40	0.97%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	4027600	\$ 17,721.44	\$ 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	\$ -	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%
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%
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%
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%
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%
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	3999250	\$ 439,917.50	\$ 0.1100	3999250	\$ 439,917.50	\$ -	0.00%	\$ 0.1100	3999250	\$ 439,917.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 542,134.93			\$ 548,310.28	\$ 1,590.22	0.29%			\$ 549,176.68	\$ 866.40	0.16%
HST	13%		\$ 70,477.54	13%		\$ 71,280.34	\$ 206.73	0.29%	13%		\$ 71,392.97	\$ 112.63	0.16%
Total Bill (including HST)			\$ 612,612.47			\$ 619,590.61	\$ 1,796.95	0.29%			\$ 620,569.65	\$ 979.03	0.16%
Ontario Clean Energy Benefit¹			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 612,612.47			\$ 619,590.61	\$ 1,796.95	0.29%			\$ 620,569.65	\$ 979.03	0.16%
Total Bill on RPP (before Taxes)			\$ 573,562.93			\$ 579,738.28	\$ 1,590.22	0.28%			\$ 580,604.68	\$ 866.40	0.15%
HST	13%		\$ 74,563.18	13%		\$ 75,365.98	\$ 206.73	0.28%	13%		\$ 75,478.61	\$ 112.63	0.15%
Total Bill (including HST)			\$ 648,126.11			\$ 655,104.25	\$ 1,796.95	0.28%			\$ 656,083.29	\$ 979.03	0.15%
Ontario Clean Energy Benefit¹			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 648,126.11			\$ 655,104.25	\$ 1,796.95	0.28%			\$ 656,083.29	\$ 979.03	0.15%
Loss Factor (%)			0.6900%			0.6200%					0.6200%		

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	\$ 3.4742	10,000	\$ 34,742.00	\$ 1,613.00	4.87%	\$ 3.7128	10,000	\$ 37,128.00	\$ 2,386.00	6.87%	\$ 3.9621	10,000	\$ 39,621.00	\$ 2,493.00	6.71%
Smart Meter Disposition Rider		4000000			4000000					4000000					4000000			
LRAM & SSM Rate Rider		10,000		-\$ 0.0771	10,000	-\$ 771.10	-\$ 771.10			10,000		-\$ 771.10	-100.00%		10,000			
Sub-Total A (excluding pass through)			\$ 48,360.32			\$ 49,202.22	\$ 841.90	1.74%			\$ 52,359.32	\$ 3,157.10	6.42%			\$ 54,852.32	\$ 2,493.00	4.76%
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		-\$ 0.0408	10,000	-\$ 408.20	-\$ 408.20	-100.00%		10,000		-\$ 408.20	-100.00%		10,000			
Disposition Rate Rider Class 2		per kWh		\$ 0.0028	4000000	\$ 11,240.00	\$ 11,240.00	100.00%		4000000		-\$ 11,240.00	-100.00%		4000000			
Global Adjustment		per kWh			4000000					4000000					4000000			
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP		per kW		-\$ 0.8348	10,000	-\$ 8,347.88	-\$ 8,347.88	-100.00%		4000000		-\$ 8,347.88	-100.00%		4000000			
Low Voltage Service Charge	\$ 0.02833	10,000	\$ 283.30	\$ 0.03040	10,000	\$ 304.00	\$ 20.70	7.31%	\$ 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	-\$ 285.99	-10.14%	\$ 0.1021	24,800	\$ 2,533.07	\$ -	0.00%	\$ 0.1021	24,800	\$ 2,533.07	\$ -	0.00%
Smart Meter Entry Charge		Monthly			1					1					1			
Sub-Total B - Distribution (includes Sub-Total A)			\$ 51,462.68			\$ 49,847.41	-\$ 1,615.27	-3.14%			\$ 55,199.09	\$ 3,515.68	10.74%			\$ 57,692.79	\$ 2,493.70	4.52%
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			\$ 102,844.41	-\$ 1,615.27	-1.55%			\$ 108,196.09	\$ 3,515.68	5.20%			\$ 110,689.79	\$ 2,493.70	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			\$ 562,106.02	-\$ 1,631.23	-0.29%			\$ 567,457.70	\$ 3,515.68	0.95%			\$ 569,951.40	\$ 2,493.70	0.44%
HST	13%		\$ 73,285.84	13%		\$ 73,073.78	-\$ 212.06	-0.29%	13%		\$ 73,769.50	\$ 695.72	0.95%	13%		\$ 74,093.68	\$ 324.18	0.44%
Total Bill (including HST)			\$ 637,023.10			\$ 635,179.80	-\$ 1,843.29	-0.29%			\$ 641,227.20	\$ 6,047.40	0.95%			\$ 644,045.08	\$ 2,817.88	0.44%
Ontario Clean Energy Benefit¹			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 637,023.10			\$ 635,179.80	-\$ 1,843.29	-0.29%			\$ 641,227.20	\$ 6,047.40	0.95%			\$ 644,045.08	\$ 2,817.88	0.44%
Total Bill on RPP (before Taxes)			\$ 595,165.25			\$ 593,534.02	-\$ 1,631.23	-0.27%			\$ 598,885.70	\$ 3,515.68	0.90%			\$ 601,379.40	\$ 2,493.70	0.42%
HST	13%		\$ 77,371.48	13%		\$ 77,159.42	-\$ 212.06	-0.27%	13%		\$ 77,855.14	\$ 695.72	0.90%	13%		\$ 78,179.32	\$ 324.18	0.42%
Total Bill (including HST)			\$ 672,536.74			\$ 670,693.44	-\$ 1,843.29	-0.27%			\$ 676,740.84	\$ 6,047.40	0.90%			\$ 679,558.72	\$ 2,817.88	0.42%
Ontario Clean Energy Benefit¹			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 672,536.74			\$ 670,693.44	-\$ 1,843.29	-0.27%			\$ 676,740.84	\$ 6,047.40	0.90%			\$ 679,558.72	\$ 2,817.88	0.42%

Loss Factor (%)

0.6900%

0.6200%

0.6200%

0.6200%

Appendix 2-W
 Bill Impacts

Customer Class: Large User
 TOU / non-TOU: TOU

Consumption		4,000,000 kWh 10,000 kW May 1 - October 31			Current Board-Approved			2019 Proposed		Impact 2019 vs 2018		2020 Proposed			Impact 2020 vs 2019	
Charge Unit	Rate (\$)	Volume	Charge (\$)	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%			
Smart Meter Rate Adder	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-			
		1			1					1						
		1			1					1						
		1			1					1						
		1			1					1						
Distribution Volumetric Rate	per kW \$ 3,3129	10,000	\$ 33,129.00	\$ 4,1741	10,000	\$ 41,741.00	\$ 2,120.00	5.35%	\$ 4,2896	10,000	\$ 42,896.00	\$ 1,155.00	2.77%			
Smart Meter Disposition Rider	per kW \$ -	4000000	\$ -	\$ -	4000000	\$ -	\$ -	-	\$ -	4000000	\$ -	\$ -	-			
LRAM & SSM Rate Rider	per kW \$ -	10,000	\$ -	\$ -	10,000	\$ -	\$ -	-	\$ -	10,000	\$ -	\$ -	-			
		4000000			4000000					4000000						
		4000000			4000000					4000000						
		4000000			4000000					4000000						
		4000000			4000000					4000000						
		4000000			4000000					4000000						
		4000000			4000000					4000000						
		4000000			4000000					4000000						
Sub-Total A (excluding pass through)			\$ 48,360.32			\$ 56,972.32	\$ 2,120.00	3.66%			\$ 58,127.32	\$ 1,155.00	2.03%			
Deferral/Variance Account	per kW \$ -	10,000	\$ -	\$ -	10,000	\$ -	\$ -	-	\$ -	10,000	\$ -	\$ -	-			
Disposition Rate Rider Class 1	per kW \$ -	10,000	\$ -	\$ -	10,000	\$ -	\$ -	-	\$ -	10,000	\$ -	\$ -	-			
Deferral/Variance Account	per kWh \$ -	4000000	\$ -	\$ -	4000000	\$ -	\$ -	-	\$ -	4000000	\$ -	\$ -	-			
Disposition Rate Rider Class 2	per kWh \$ -	4000000	\$ -	\$ -	4000000	\$ -	\$ -	-	\$ -	4000000	\$ -	\$ -	-			
Deferral / Variance Accounts	per kW \$ -	4000000	\$ -	\$ -	4000000	\$ -	\$ -	-	\$ -	4000000	\$ -	\$ -	-			
Balances (excluding Global Adj.) - NON-WMP	per kW \$ 0.02833	10,000	\$ 283.30	\$ 0.03077	10,000	\$ 307.70	\$ 0.30	0.10%	\$ 0.03079	10,000	\$ 307.90	\$ 0.20	0.06%			
Low Voltage Service Charge	per kW \$ 0.1021	27,600	\$ 2,819.06	\$ 0.1021	24,800	\$ 2,533.07	\$ -	0.00%	\$ 0.1021	24,800	\$ 2,533.07	\$ -	0.00%			
Line Losses on Cost of Power	Monthly \$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	\$ -	1	\$ -	\$ -	-			
Smart Meter Entry Charge																
Sub-Total B - Distribution (includes Sub-Total A)			\$ 51,462.68			\$ 59,813.09	\$ 2,120.30	3.68%			\$ 60,968.29	\$ 1,155.20	1.93%			
RTSR - Network	per kW \$ 3.3462	10000	\$ 33,462.00	\$ 3.3462	10000	\$ 33,462.00	\$ -	0.00%	\$ 3.3462	10000	\$ 33,462.00	\$ -	0.00%			
RTSR - Line and Transformation Connection	per kW \$ 1.9535	10000	\$ 19,535.00	\$ 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			\$ 112,810.09	\$ 2,120.30	1.92%			\$ 113,965.29	\$ 1,155.20	1.02%			
Wholesale Market Service Charge (WMSC)	per kWh \$ 0.0044	4027600	\$ 17,721.44	\$ 0.0044	4024800	\$ 17,709.12	\$ -	0.00%	\$ 0.0044	4024800	\$ 17,709.12	\$ -	0.00%			
Rural and Remote Rate Protection (RRRP)	per kWh \$ 0.0013	4027600	\$ 5,235.88	\$ 0.0013	4024800	\$ 5,232.24	\$ -	0.00%	\$ 0.0013	4024800	\$ 5,232.24	\$ -	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	4000000	\$ 27,760.00	\$ 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%			
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%			
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%			
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	3999250	\$ 439,917.50	\$ 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			\$ 572,071.70	\$ 2,120.30	0.37%			\$ 573,226.90	\$ 1,155.20	0.20%			
HST	13%		\$ 73,285.84	13%		\$ 74,369.32	\$ 275.64	0.37%	13%		\$ 74,519.50	\$ 150.18	0.20%			
Total Bill (including HST)			\$ 637,023.10			\$ 646,441.02	\$ 2,395.94	0.37%			\$ 647,746.40	\$ 1,305.38	0.20%			
Ontario Clean Energy Benefit¹			\$ -			\$ -	\$ -	-			\$ -	\$ -	-			
Total Bill on TOU (including OCEB)			\$ 637,023.10			\$ 646,441.02	\$ 2,395.94	0.37%			\$ 647,746.40	\$ 1,305.38	0.20%			
Total Bill on RPP (before Taxes)			\$ 595,165.25			\$ 603,499.70	\$ 2,120.30	0.35%			\$ 604,654.90	\$ 1,155.20	0.19%			
HST	13%		\$ 77,371.48	13%		\$ 78,454.96	\$ 275.64	0.35%	13%		\$ 78,605.14	\$ 150.18	0.19%			
Total Bill (including HST)			\$ 672,536.74			\$ 681,954.66	\$ 2,395.94	0.35%			\$ 683,260.04	\$ 1,305.38	0.19%			
Ontario Clean Energy Benefit¹			\$ -			\$ -	\$ -	-			\$ -	\$ -	-			
Total Bill on RPP (including OCEB)			\$ 672,536.74			\$ 681,954.66	\$ 2,395.94	0.35%			\$ 683,260.04	\$ 1,305.38	0.19%			
Loss Factor (%)			0.6900%			0.6200%					0.6200%					

**Appendix 2-W
 Bill Impacts**

Customer Class: **Unmetered Scattered Load**

TOU / non-TOU: **TOU**

Consumption: **470 kWh** May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Charge Unit	2015			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
		kWh																
Monthly Service Charge	\$ 4.43	1	\$ 4.43	4.42	1	\$ 4.42	-\$ 0.01	-0.23%	4.60	1	\$ 4.60	\$ 0.18	4.07%	4.83	1	\$ 4.83	\$ 0.23	5.00%
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	\$ 0.0219	470	\$ 10.29	\$ 0.0219	470	\$ 10.29	\$ -	0.00%	\$ 0.0225	470	\$ 10.58	\$ 0.28	2.74%	\$ 0.0234	470	\$ 11.00	\$ 0.42	4.00%
Smart Meter Disposition Rider	470	470	\$ -	470	470	\$ -	\$ -		470	470	\$ -	\$ -		470	470	\$ -	\$ -	
LRAM & SSM Rate Rider	\$ -	470	\$ -	-\$ 0.0004	470	-\$ 0.21	-\$ 0.21		470	470	\$ -	\$ 0.21	-100.00%	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	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			\$ 14.51	-\$ 0.22	-1.47%			\$ 15.18	\$ 0.67	4.61%			\$ 15.83	\$ 0.65	4.30%
Deferral/Variance Account	\$ -	470	\$ -	-\$ 0.0008	470	-\$ 0.40	-\$ 0.40		470	470	\$ -	\$ 0.40	-100.00%	470	470	\$ -	\$ -	
Disposition Rate Rider Class 1		470	\$ -	-\$ 0.0000	470	-\$ 0.02	-\$ 0.02		470	470	\$ -	\$ 0.02	-100.00%	470	470	\$ -	\$ -	
Deferral/Variance Account		470	\$ -	-\$ 0.0000	470	-\$ 0.02	-\$ 0.02		470	470	\$ -	\$ 0.02	-100.00%	470	470	\$ -	\$ -	
Disposition Rate Rider Class 2		470	\$ -	-\$ 0.0000	470	-\$ 0.02	-\$ 0.02		470	470	\$ -	\$ 0.02	-100.00%	470	470	\$ -	\$ -	
Deferral/Variance Account		470	\$ -	-\$ 0.0015	470	-\$ 0.71	-\$ 0.71		470	470	\$ -	\$ 0.71	-100.00%	470	470	\$ -	\$ -	
Disposition Rate Rider - Global Adjustment		470	\$ -	-\$ 0.0015	470	-\$ 0.71	-\$ 0.71		470	470	\$ -	\$ 0.71	-100.00%	470	470	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP		470	\$ -	-\$ 0.0015	470	-\$ 0.71	-\$ 0.71		470	470	\$ -	\$ 0.71	-100.00%	470	470	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0006	487	\$ 0.03	\$ 0.0006	487	\$ 0.03	\$ -	0.00%	\$ 0.0006	487	\$ 0.03	\$ -	0.00%	\$ 0.0006	487	\$ 0.03	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1021	17	\$ 1.72	\$ 0.1021	16	\$ 1.61	-\$ 0.11	-6.42%	\$ 0.1021	16	\$ 1.61	\$ -	0.00%	\$ 0.1021	16	\$ 1.61	\$ -	0.00%
Smart Meter Entity Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 16.47			\$ 15.02	-\$ 1.45	-8.82%			\$ 16.81	\$ 1.79	11.95%			\$ 17.47	\$ 0.65	3.88%
RTSR - Network	\$ 0.0070	486	\$ 3.41	\$ 0.0070	486	\$ 3.40	-\$ 0.01	-0.22%	\$ 0.0070	486	\$ 3.40	\$ -	0.00%	\$ 0.0070	486	\$ 3.40	\$ -	0.00%
RTSR - Line and Transformation Connection	\$ 0.0040	486	\$ 1.95	\$ 0.0040	486	\$ 1.94	-\$ 0.00	-0.22%	\$ 0.0040	486	\$ 1.94	\$ -	0.00%	\$ 0.0040	486	\$ 1.94	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 21.83			\$ 20.36	-\$ 1.46	-6.71%			\$ 22.16	\$ 1.79	8.81%			\$ 22.81	\$ 0.65	2.95%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	486	\$ 2.14	\$ 0.0044	486	\$ 2.14	-\$ 0.00	-0.22%	\$ 0.0044	486	\$ 2.14	\$ -	0.00%	\$ 0.0044	486	\$ 2.14	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	486	\$ 0.63	\$ 0.0013	486	\$ 0.63	-\$ 0.00	-0.22%	\$ 0.0013	486	\$ 0.63	\$ -	0.00%	\$ 0.0013	486	\$ 0.63	\$ -	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	470	\$ 3.26	\$ 0.0069	470	\$ 3.26	\$ -	0.00%	\$ 0.0069	470	\$ 3.26	\$ -	0.00%	\$ 0.0069	470	\$ 3.26	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	301	\$ 24.06	\$ 0.0800	301	\$ 24.06	\$ -	0.00%	\$ 0.0800	301	\$ 24.06	\$ -	0.00%	\$ 0.0800	301	\$ 24.06	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	85	\$ 10.32	\$ 0.1220	85	\$ 10.32	\$ -	0.00%	\$ 0.1220	85	\$ 10.32	\$ -	0.00%	\$ 0.1220	85	\$ 10.32	\$ -	0.00%
TOU - On Peak	\$ 0.1610	85	\$ 13.62	\$ 0.1610	85	\$ 13.62	\$ -	0.00%	\$ 0.1610	85	\$ 13.62	\$ -	0.00%	\$ 0.1610	85	\$ 13.62	\$ -	0.00%
Energy - RPP - Tier 1	\$ 0.0940	470	\$ 44.18	\$ 0.0940	470	\$ 44.18	\$ -	0.00%	\$ 0.0940	470	\$ 44.18	\$ -	0.00%	\$ 0.0940	470	\$ 44.18	\$ -	0.00%
Energy - RPP - Tier 2	\$ 0.1100	0	\$ 0	\$ 0.1100	0	\$ 0	\$ -		\$ 0.1100	0	\$ 0	\$ -		\$ 0.1100	0	\$ 0	\$ -	
Total Bill on TOU (before Taxes)			\$ 76.12			\$ 74.65	-\$ 1.47	-1.93%			\$ 76.44	\$ 1.79	2.40%			\$ 77.09	\$ 0.65	0.85%
HST	13%		\$ 9.90	13%		\$ 9.70	-\$ 0.19	-1.93%	13%		\$ 9.94	\$ 0.23	2.40%	13%		\$ 10.02	\$ 0.08	0.85%
Total Bill (including HST)			\$ 86.01			\$ 84.35	-\$ 1.66	-1.93%			\$ 86.38	\$ 2.03	2.40%			\$ 87.12	\$ 0.74	0.85%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 86.01			\$ 84.35	-\$ 1.66	-1.93%			\$ 86.38	\$ 2.03	2.40%			\$ 87.12	\$ 0.74	0.85%
Total Bill on RPP (before Taxes)			\$ 72.29			\$ 70.82	-\$ 1.47	-2.03%			\$ 72.62	\$ 1.79	2.53%			\$ 73.27	\$ 0.65	0.90%
HST	13%		\$ 9.40	13%		\$ 9.21	-\$ 0.19	-2.03%	13%		\$ 9.44	\$ 0.23	2.53%	13%		\$ 9.52	\$ 0.08	0.90%
Total Bill (including HST)			\$ 81.69			\$ 80.03	-\$ 1.66	-2.03%			\$ 82.06	\$ 2.03	2.53%			\$ 82.79	\$ 0.74	0.90%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 81.69			\$ 80.03	-\$ 1.66	-2.03%			\$ 82.06	\$ 2.03	2.53%			\$ 82.79	\$ 0.74	0.90%
Loss Factor (%)			3.5800%			3.3500%					3.3500%					3.3500%		

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**Appendix 2-W
 Bill Impacts**

Customer Class: **Unmetered Scattered Load**

TOU / non-TOU: **TOU**

		470 kWh		May 1 - October										
		KW												
Charge Unit	Rate (\$)	Current Board-Approved		2019 Proposed		Impact 2019 vs 2018		2020 Proposed		Impact 2020 vs 2019				
		Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	Monthly	\$ 4.43	1 \$	\$ 4.43	5.03	1 \$	\$ 5.03	\$ 0.20	4.14%	5.13	1 \$	\$ 5.13	\$ 0.10	1.99%
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 \$	-	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0219	470 \$	\$ 10.29	\$ 0.0242	470 \$	\$ 11.37	\$ 0.38	3.42%	\$ 0.0244	470 \$	\$ 11.47	\$ 0.09	0.83%
Smart Meter Disposition Rider	per kWh	470 \$	470 \$	-	470 \$	470 \$	-	\$ -		470 \$	470 \$	-	\$ -	
LRAM & SSM Rate Rider	per kWh	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 \$	470 \$	-	\$ -	
Sub-Total A (excluding pass through)				\$ 14.72			\$ 16.40	\$ 0.58	3.64%			\$ 16.60	\$ 0.19	1.18%
Deferral/Variance Account	per kWh	\$ -	470 \$	-	470 \$	470 \$	-	\$ -		470 \$	470 \$	-	\$ -	
Disposition Rate Rider Class 1	per kWh	470 \$	470 \$	-	470 \$	470 \$	-	\$ -		470 \$	470 \$	-	\$ -	
Deferral/Variance Account	per kWh	470 \$	470 \$	-	470 \$	470 \$	-	\$ -		470 \$	470 \$	-	\$ -	
Disposition Rate Rider Class 2	per kWh	470 \$	470 \$	-	470 \$	470 \$	-	\$ -		470 \$	470 \$	-	\$ -	
Deferral/Variance Account	per kWh	470 \$	470 \$	-	470 \$	470 \$	-	\$ -		470 \$	470 \$	-	\$ -	
Disposition Rate Rider - Global Adjustment	per kWh	470 \$	470 \$	-	470 \$	470 \$	-	\$ -		470 \$	470 \$	-	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	per kWh	470 \$	470 \$	-	470 \$	470 \$	-	\$ -		470 \$	470 \$	-	\$ -	
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 \$	-	1 \$	1 \$	-	\$ -		1 \$	1 \$	-	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 16.47			\$ 18.04	\$ 0.58	3.30%			\$ 18.24	\$ 0.19	1.08%
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			\$ 23.38	\$ 0.58	2.53%			\$ 23.58	\$ 0.19	0.83%
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 \$	\$ -	\$ -		\$ 0.1100	0 \$	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 76.12			\$ 77.67	\$ 0.58	0.75%			\$ 77.86	\$ 0.19	0.25%
HST	13%			\$ 9.90	13%		\$ 10.10	\$ 0.07	0.75%	13%		\$ 10.12	\$ 0.03	0.25%
Total Bill (including HST)				\$ 86.01			\$ 87.77	\$ 0.65	0.75%			\$ 87.99	\$ 0.22	0.25%
Ontario Clean Energy Benefit ¹				\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 86.01			\$ 87.77	\$ 0.65	0.75%			\$ 87.99	\$ 0.22	0.25%
Total Bill on RPP (before Taxes)				\$ 72.29			\$ 73.85	\$ 0.58	0.79%			\$ 74.04	\$ 0.19	0.26%
HST	13%			\$ 9.40	13%		\$ 9.60	\$ 0.07	0.79%	13%		\$ 9.63	\$ 0.03	0.26%
Total Bill (including HST)				\$ 81.69			\$ 83.45	\$ 0.65	0.79%			\$ 83.66	\$ 0.22	0.26%
Ontario Clean Energy Benefit ¹				\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 81.69			\$ 83.45	\$ 0.65	0.79%			\$ 83.66	\$ 0.22	0.26%
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	2.98	1	\$ 2.98	\$ 0.36	13.74%	3.03	1	\$ 3.03	\$ 0.05	1.68%	3.23	1	\$ 3.23	\$ 0.20	6.60%
Smart Meter Rate Adder																		
Distribution Volumetric Rate	\$ 10.0361	0	\$ 4.01	\$ 11.3998	0	\$ 4.56	\$ 0.55	13.59%	\$ 12.2748	0	\$ 4.91	\$ 0.35	7.68%	\$ 13.8159	0	\$ 5.53	\$ 0.62	12.55%
Smart Meter Disposition Rider		94	\$ -		94	\$ -				94	\$ -				94	\$ -		
LRAM & SSM Rate Rider		0	\$ -		0	\$ -				0	\$ -				0	\$ -		
		94	\$ -		94	\$ -				94	\$ -				94	\$ -		
		94	\$ -		94	\$ -				94	\$ -				94	\$ -		
		94	\$ -		94	\$ -				94	\$ -				94	\$ -		
		94	\$ -		94	\$ -				94	\$ -				94	\$ -		
		94	\$ -		94	\$ -				94	\$ -				94	\$ -		
		94	\$ -		94	\$ -				94	\$ -				94	\$ -		
Sub-Total A (excluding pass through)			\$ 6.63			\$ 7.54	\$ 0.91	13.65%			\$ 7.94	\$ 0.40	5.31%			\$ 8.76	\$ 0.82	10.28%
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	\$ -	\$ 0.0039	0.40	\$ 0.00	\$ 0.00			94	\$ -	\$ 0.00	-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%	\$ 0.1021	3	\$ 0.32	\$ -	0.00%
Smart Meter Entity Charge		1	\$ -		1	\$ -				1	\$ -				1	\$ -		
Sub-Total B - Distribution (includes Sub-Total A)			\$ 6.99			\$ 7.66	\$ 0.68	9.68%			\$ 8.27	\$ 0.61	7.93%			\$ 9.09	\$ 0.82	9.87%
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			\$ 9.00	\$ 0.68	8.12%			\$ 9.61	\$ 0.61	6.75%			\$ 10.43	\$ 0.82	8.50%
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			\$ 20.06	\$ 0.67	3.48%			\$ 20.67	\$ 0.61	3.03%			\$ 21.48	\$ 0.82	3.95%
HST	13%		\$ 2.52	13%		\$ 2.61	\$ 0.09	3.48%	13%		\$ 2.69	\$ 0.08	3.03%	13%		\$ 2.79	\$ 0.11	3.95%
Total Bill (including HST)			\$ 21.90			\$ 22.67	\$ 0.76	3.48%			\$ 23.35	\$ 0.69	3.03%			\$ 24.28	\$ 0.92	3.95%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 21.90			\$ 22.67	\$ 0.76	3.48%			\$ 23.35	\$ 0.69	3.03%			\$ 24.28	\$ 0.92	3.95%
Total Bill on RPP (before Taxes)			\$ 18.62			\$ 19.29	\$ 0.67	3.62%			\$ 19.90	\$ 0.61	3.15%			\$ 20.72	\$ 0.82	4.10%
HST	13%		\$ 2.42	13%		\$ 2.51	\$ 0.09	3.62%	13%		\$ 2.59	\$ 0.08	3.15%	13%		\$ 2.69	\$ 0.11	4.10%
Total Bill (including HST)			\$ 21.04			\$ 21.80	\$ 0.76	3.62%			\$ 22.49	\$ 0.69	3.15%			\$ 23.41	\$ 0.92	4.10%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 21.04			\$ 21.80	\$ 0.76	3.62%			\$ 22.49	\$ 0.69	3.15%			\$ 23.41	\$ 0.92	4.10%
Loss Factor (%)			3.5800%			3.3500%					3.3500%					3.3500%		

**Appendix 2-W
 Bill Impacts**

Customer Class: **Sentinel Lights**

TOU / non-TOU: **TOU**

Consumption: **94 kWh** May 1 - October
0.40 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	\$ 2.62	1	\$ 2.62	3.28	1	\$ 3.28	\$ 0.05	1.55%	3.18	1	\$ 3.18	-\$ 0.10	-3.05%
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	\$ -	\$ -	
Distribution Volumetric Rate	per kW \$ 10.0361	0	\$ 4.01	\$ 14.7462	0	\$ 5.90	\$ 0.37	6.73%	\$ 14.9859	0	\$ 5.99	\$ 0.10	1.63%
Smart Meter Disposition Rider	per kW	94	\$ -	94	94	\$ -	\$ -		94	94	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW	0	\$ -	0	0	\$ -	\$ -		0	0	\$ -	\$ -	
	per kW	94	\$ -	94	94	\$ -	\$ -		94	94	\$ -	\$ -	
	per kW	94	\$ -	94	94	\$ -	\$ -		94	94	\$ -	\$ -	
	per kW	94	\$ -	94	94	\$ -	\$ -		94	94	\$ -	\$ -	
	per kW	94	\$ -	94	94	\$ -	\$ -		94	94	\$ -	\$ -	
	per kW	94	\$ -	94	94	\$ -	\$ -		94	94	\$ -	\$ -	
	per kW	94	\$ -	94	94	\$ -	\$ -		94	94	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 6.63			\$ 9.18	\$ 0.42	4.82%			\$ 9.17	-\$ 0.00	-0.04%
Deferral/Variance Account	per kW	0	\$ -	0	0	\$ -	\$ -		0	0	\$ -	\$ -	
Disposition Rate Rider Class 1	per kW	0.40	\$ -	0	0	\$ -	\$ -		0	0	\$ -	\$ -	
Deferral/Variance Account	per kW	0.40	\$ -	94	94	\$ -	\$ -		94	94	\$ -	\$ -	
Disposition Rate Rider Class 2	per kW	0.40	\$ -	94	94	\$ -	\$ -		94	94	\$ -	\$ -	
Deferral/Variance Account	per kWh	94	\$ -	94	94	\$ -	\$ -		94	94	\$ -	\$ -	
Disposition Rate Rider - Global Adjustment	per kWh	94	\$ -	94	94	\$ -	\$ -		94	94	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	per kW	94	\$ -	94	94	\$ -	\$ -		94	94	\$ -	\$ -	
Low Voltage Service Charge	per kW	\$ 0.01785	0	\$ 0.01	\$ 0.01899	0	\$ 0.01	\$ 0.00	\$ 0.01900	0	\$ 0.01	\$ 0.00	0.05%
Line Losses on Cost of Power	per kW	\$ 0.1021	3	\$ 0.34	\$ 0.1021	3	\$ 0.32	\$ -	\$ 0.1021	3	\$ 0.32	\$ -	0.00%
Smart Meter Entity Charge	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 6.99			\$ 9.51	\$ 0.42	4.65%			\$ 9.50	-\$ 0.00	-0.04%
RTSR - Network	per kW	\$ 2.1461	0.4	\$ 0.86	\$ 2.1461	0.4	\$ 0.86	\$ -	\$ 2.1461	0.4	\$ 0.86	\$ -	0.00%
RTSR - Line and Transformation Connection	per kW	\$ 1.2058	0.4	\$ 0.48	\$ 1.2058	0.4	\$ 0.48	\$ -	\$ 1.2058	0.4	\$ 0.48	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 8.33			\$ 10.85	\$ 0.42	4.05%			\$ 10.84	-\$ 0.00	-0.04%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	97	\$ 0.43	\$ 0.0044	97	\$ 0.43	\$ -	\$ 0.0044	97	\$ 0.43	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	97	\$ 0.13	\$ 0.0013	97	\$ 0.13	\$ -	\$ 0.0013	97	\$ 0.13	\$ -	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	Monthly	\$ 0.0069	94	\$ 0.65	\$ 0.0069	94	\$ 0.65	\$ -	\$ 0.0069	94	\$ 0.65	\$ -	0.00%
TOU - Off Peak	Monthly	\$ 0.0800	60	\$ 4.81	\$ 0.0800	60	\$ 4.81	\$ -	\$ 0.0800	60	\$ 4.81	\$ -	0.00%
TOU - Mid Peak	Monthly	\$ 0.1220	17	\$ 2.06	\$ 0.1220	17	\$ 2.06	\$ -	\$ 0.1220	17	\$ 2.06	\$ -	0.00%
TOU - On Peak	Monthly	\$ 0.1610	17	\$ 2.72	\$ 0.1610	17	\$ 2.72	\$ -	\$ 0.1610	17	\$ 2.72	\$ -	0.00%
Energy - RPP - Tier 1	Monthly	\$ 0.0940	94	\$ 8.84	\$ 0.0940	94	\$ 8.84	\$ -	\$ 0.0940	94	\$ 8.84	\$ -	0.00%
Energy - RPP - Tier 2	Monthly	\$ 0.1100	0	\$ -	\$ 0.1100	0	\$ -	\$ -	\$ 0.1100	0	\$ -	\$ -	
Total Bill on TOU (before Taxes)			\$ 19.38			\$ 21.91	\$ 0.42	1.96%			\$ 21.90	-\$ 0.00	-0.02%
HST	13%		\$ 2.52	13%		\$ 2.85	\$ 0.05	1.96%	13%		\$ 2.85	-\$ 0.00	-0.02%
Total Bill (including HST)			\$ 21.90			\$ 24.75	\$ 0.48	1.96%			\$ 24.75	-\$ 0.00	-0.02%
Ontario Clean Energy Benefit †			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on TOU (including OCEB)			\$ 21.90			\$ 24.75	\$ 0.48	1.96%			\$ 24.75	-\$ 0.00	-0.02%
Total Bill on RPP (before Taxes)			\$ 18.62			\$ 21.14	\$ 0.42	2.04%			\$ 21.14	-\$ 0.00	-0.02%
HST	13%		\$ 2.42	13%		\$ 2.75	\$ 0.05	2.04%	13%		\$ 2.75	-\$ 0.00	-0.02%
Total Bill (including HST)			\$ 21.04			\$ 23.89	\$ 0.48	2.04%			\$ 23.88	-\$ 0.00	-0.02%
Ontario Clean Energy Benefit †			\$ -			\$ -	\$ -				\$ -	\$ -	
Total Bill on RPP (including OCEB)			\$ 21.04			\$ 23.89	\$ 0.48	2.04%			\$ 23.88	-\$ 0.00	-0.02%

Loss Factor (%) **3.5800%**

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	0.75	1	\$ 0.75	\$ 0.18	31.58%	0.80	1	\$ 0.80	\$ 0.05	6.67%	0.85	1	\$ 0.85	\$ 0.05	6.25%	0.89	
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 kW \$ 3.9997	1	\$ 4.00	\$ 5.3171	1	\$ 5.32	\$ 1.32	32.94%	\$ 5.6362	1	\$ 5.64	\$ 0.32	6.00%	\$ 5.9584	1	\$ 5.96	\$ 0.32	5.72%	\$ 6.2657	
Smart Meter Disposition Rider	per kW	150	\$ -		150	\$ -	\$ -			150	\$ -	\$ -			150	\$ -	\$ -			
LRAM & SSM Rate Rider	per kW	1	\$ -	0.2405	1	\$ 0.24	\$ 0.24			1	\$ -	\$ 0.24	-100.00%		1	\$ -	\$ -			
		150	\$ -		150	\$ -	\$ -			150	\$ -	\$ -			150	\$ -	\$ -			
		150	\$ -		150	\$ -	\$ -			150	\$ -	\$ -			150	\$ -	\$ -			
		150	\$ -		150	\$ -	\$ -			150	\$ -	\$ -			150	\$ -	\$ -			
		150	\$ -		150	\$ -	\$ -			150	\$ -	\$ -			150	\$ -	\$ -			
		150	\$ -		150	\$ -	\$ -			150	\$ -	\$ -			150	\$ -	\$ -			
		150	\$ -		150	\$ -	\$ -			150	\$ -	\$ -			150	\$ -	\$ -			
		150	\$ -		150	\$ -	\$ -			150	\$ -	\$ -			150	\$ -	\$ -			
Sub-Total A (excluding pass through)			\$ 4.57			\$ 5.83	\$ 1.26	27.50%			\$ 6.44	\$ 0.61	10.46%			\$ 6.81	\$ 0.37	5.78%		
Deferral/Variance Account	per kW		\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -			
Disposition Rate Rider Class 1	per kW	1	\$ -	0.29901	1	\$ 0.30	\$ 0.30			1	\$ -	\$ 0.30	-100.00%		1	\$ -	\$ -			
Deferral/Variance Account	per kW		\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -			
Disposition Rate Rider Class 2	per kW	1.00	\$ -	0.0259	1.00	\$ 0.03	\$ 0.03			150	\$ -	\$ 0.03	-100.00%		150	\$ -	\$ -			
Deferral/Variance Account	per kWh		\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -			
Disposition Rate Rider - Global Adjustment	per kWh	150	\$ -	0.0028	150	\$ 0.42	\$ 0.42			150	\$ -	\$ 0.42	-100.00%		150	\$ -	\$ -			
Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP	per kW	150	\$ -	0.5338	1.00	\$ 0.53	\$ 0.53			150	\$ -	\$ 0.53	-100.00%		150	\$ -	\$ -			
Low Voltage Service Charge	per kW	\$ 0.01749	1	\$ 0.02	\$ 0.01916	1	\$ 0.02	\$ 0.00	9.55%	\$ 0.01933	1	\$ 0.02	\$ 0.00	0.89%	\$ 0.01937	1	\$ 0.02	\$ 0.00	0.21%	
Line Losses on Cost of Power	per kW	\$ 0.1021	5	\$ 0.51	\$ 0.1021	5	\$ 0.51	\$ 0.04	-6.42%	\$ 0.1021	5	\$ 0.51	\$ -	0.00%	\$ 0.1021	5	\$ 0.51	\$ -	0.00%	
Smart Meter Entity Charge	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		
Sub-Total B - Distribution (includes Sub-Total A)			\$ 5.14			\$ 5.92	\$ 0.79	15.31%			\$ 6.97	\$ 1.05	17.68%			\$ 7.34	\$ 0.37	5.34%		
RTSR - Network	per kW	\$ 2.1570	1	\$ 2.16	\$ 2.1570	1	\$ 2.16	\$ -	0.00%	\$ 2.1570	1	\$ 2.16	\$ -	0.00%	\$ 2.1570	1	\$ 2.16	\$ -	0.00%	
RTSR - Line and Transformation Connection	per kW	\$ 1.2310	1	\$ 1.23	\$ 1.2310	1	\$ 1.23	\$ -	0.00%	\$ 1.2310	1	\$ 1.23	\$ -	0.00%	\$ 1.2310	1	\$ 1.23	\$ -	0.00%	
Sub-Total C - Delivery (includes Sub-Total B)			\$ 8.52			\$ 9.31	\$ 0.79	9.22%			\$ 10.36	\$ 1.05	11.25%			\$ 10.73	\$ 0.37	3.59%		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	155	\$ 0.68	\$ 0.0044	155	\$ 0.68	\$ 0.00	-0.22%	\$ 0.0044	155	\$ 0.68	\$ -	0.00%	\$ 0.0044	155	\$ 0.68	\$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	155	\$ 0.20	\$ 0.0013	155	\$ 0.20	\$ 0.00	-0.22%	\$ 0.0013	155	\$ 0.20	\$ -	0.00%	\$ 0.0013	155	\$ 0.20	\$ -	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	150	\$ 1.04	\$ 0.0069	150	\$ 1.04	\$ -	0.00%	\$ 0.0069	150	\$ 1.04	\$ -	0.00%	\$ 0.0069	150	\$ 1.04	\$ -	0.00%	
TOU - Off Peak		\$ 0.0800	96	\$ 7.68	\$ 0.0800	96	\$ 7.68	\$ -	0.00%	\$ 0.0800	96	\$ 7.68	\$ -	0.00%	\$ 0.0800	96	\$ 7.68	\$ -	0.00%	
TOU - Mid Peak		\$ 0.1220	27	\$ 3.29	\$ 0.1220	27	\$ 3.29	\$ -	0.00%	\$ 0.1220	27	\$ 3.29	\$ -	0.00%	\$ 0.1220	27	\$ 3.29	\$ -	0.00%	
TOU - On Peak		\$ 0.1610	27	\$ 4.35	\$ 0.1610	27	\$ 4.35	\$ -	0.00%	\$ 0.1610	27	\$ 4.35	\$ -	0.00%	\$ 0.1610	27	\$ 4.35	\$ -	0.00%	
Energy - RPP - Tier 1		\$ 0.0940	150	\$ 14.10	\$ 0.0940	150	\$ 14.10	\$ -	0.00%	\$ 0.0940	150	\$ 14.10	\$ -	0.00%	\$ 0.0940	150	\$ 14.10	\$ -	0.00%	
Energy - RPP - Tier 2		\$ 0.1100	0	\$ -	\$ 0.1100	0	\$ -	\$ -		\$ 0.1100	0	\$ -	\$ -		\$ 0.1100	0	\$ -	\$ -		
Total Bill on TOU (before Taxes)			\$ 26.02			\$ 26.81	\$ 0.78	3.01%			\$ 27.85	\$ 1.05	3.91%			\$ 28.22	\$ 0.37	1.34%		
HST	13%		\$ 3.38	13%		\$ 3.48	\$ 0.10	3.01%	13%		\$ 3.62	\$ 0.14	3.91%	13%		\$ 3.67	\$ 0.05	1.34%	13%	
Total Bill (including HST)			\$ 29.40			\$ 30.29	\$ 0.89	3.01%			\$ 31.47	\$ 1.18	3.91%			\$ 31.89	\$ 0.42	1.34%		
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -			
Total Bill on TOU (including OCEB)			\$ 29.40			\$ 30.29	\$ 0.89	3.01%			\$ 31.47	\$ 1.18	3.91%			\$ 31.89	\$ 0.42	1.34%		
Total Bill on RPP (before Taxes)			\$ 24.80			\$ 25.58	\$ 0.78	3.16%			\$ 26.63	\$ 1.05	4.09%			\$ 27.00	\$ 0.37	1.40%		
HST	13%		\$ 3.22	13%		\$ 3.33	\$ 0.10	3.16%	13%		\$ 3.46	\$ 0.14	4.09%	13%		\$ 3.51	\$ 0.05	1.40%	13%	
Total Bill (including HST)			\$ 28.02			\$ 28.91	\$ 0.89	3.16%			\$ 30.09	\$ 1.18	4.09%			\$ 30.51	\$ 0.42	1.40%		
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -			
Total Bill on RPP (including OCEB)			\$ 28.02			\$ 28.91	\$ 0.89	3.16%			\$ 30.09	\$ 1.18	4.09%			\$ 30.51	\$ 0.42	1.40%		
Loss Factor (%)			3.5800%			3.3500%					3.3500%					3.3500%				3.3500%

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	\$	12.96
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 Disposition of Group 2 Accounts - effective until December 31, 2016	\$	0.32
Rate Rider for Disposition of 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	\$	17.23
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0216
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 Disposition of Group 2 Accounts - effective until December 31, 2016	\$/kWh	0.00007
Rate Rider for Disposition of 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	4.0706
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 Disposition of Group 2 Accounts - effective until December 31, 2016	\$/kW	(0.0290)
Rate Rider for Disposition of 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	3.6541
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 Disposition of Group 2 Accounts - effective until December 31, 2016	\$/kW	(0.03435)
Rate Rider for Disposition of 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

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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	3.4742
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	(0.834788)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2016	\$/kW	(0.04082)
Rate Rider for Disposition of 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)	\$	4.42
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 Disposition of Group 2 Accounts - effective until December 31, 2016	\$/kWh	(0.00004)

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.

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	\$	126.36
General Service 50 to 1,4999 kW customer	\$/kW	1.6865
General Service 1,500 to 4,999 kW customer	\$/kW	1.5469
General Service Large User kW customer	\$/kW	1.7166

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.

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)	\$	2.98
Distribution Volumetric Rate	\$/kW	11.3998
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 Disposition of Group 2 Accounts - effective until December 31, 2016	\$/kW	0.00393

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)	\$	0.75
Distribution Volumetric Rate	\$/kW	5.3171
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 Disposition of Group 2 Accounts - effective until December 31, 2016	\$/kW	(0.02585)
Rate Rider for Disposition of 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

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.

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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

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

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	\$	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.

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	\$	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.

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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
Disconnect/Reconnect at Meter - Regular Hours (Under Account Administration - New Account)	\$	65.00
Disconnect/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
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)

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	\$	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	\$ 0.1201		\$ 3.7330	
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.81	\$ 10.92	\$ 11.73	\$ 0.60	\$ 12.33
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.08	\$ 14.56	\$ 15.64	\$ 0.80	\$ 16.44
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.38	\$ 18.31	\$ 19.70	\$ 1.02	\$ 20.72
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.84	\$ 25.24	\$ 27.09	\$ 1.36	\$ 28.45
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.22	\$ 29.35	\$ 31.57	\$ 1.64	\$ 33.21
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 2.94	\$ 38.62	\$ 41.57	\$ 2.17	\$ 43.74
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.66	\$ 47.90	\$ 51.56	\$ 2.70	\$ 54.26
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 3.92	\$ 51.27	\$ 55.19	\$ 2.89	\$ 58.08
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.21	\$ 55.10	\$ 59.31	\$ 3.10	\$ 62.42
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.50	\$ 58.93	\$ 63.43	\$ 3.32	\$ 66.75
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.65	\$ 8.98	\$ 9.63	\$ 0.48	\$ 10.11
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.63	\$ 21.84	\$ 23.46	\$ 1.20	\$ 24.66
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.17	\$ 29.12	\$ 31.28	\$ 1.60	\$ 32.88
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.20	\$ 43.44	\$ 46.64	\$ 2.36	\$ 49.00
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 3.88	\$ 51.30	\$ 55.18	\$ 2.86	\$ 58.04
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 4.85	\$ 65.39	\$ 70.25	\$ 3.58	\$ 73.83
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 5.88	\$ 79.72	\$ 85.60	\$ 4.34	\$ 89.94
Rate Rider for Disposition of G	2400	7600	\$ 11.17	\$ 166.75	\$ 177.92	\$ 8.24	\$ 186.16
Rate Rider for Disposition of G	3000	12000	\$ 14.64	\$ 211.36	\$ 226.00	\$ 10.80	\$ 236.80
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 16.43	\$ 238.84	\$ 255.27	\$ 12.12	\$ 267.38
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 21.96	\$ 317.04	\$ 339.00	\$ 16.20	\$ 355.19
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 26.19	\$ 379.74	\$ 405.93	\$ 19.32	\$ 425.25
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 31.45	\$ 456.77	\$ 488.22	\$ 23.20	\$ 511.42
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 37.09	\$ 540.38	\$ 577.47	\$ 27.35	\$ 604.82
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 45.55	\$ 665.79	\$ 711.34	\$ 33.59	\$ 744.93
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 52.33	\$ 769.13	\$ 821.46	\$ 38.59	\$ 860.05

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

** Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing

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 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	\$	16.58
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

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	\$	17.87
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0227
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.

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	4.3174
Low Voltage Service Rate	\$/kW	0.02549
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

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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	3.9103
Low Voltage Service Rate	\$/kW	0.02724
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.

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	3.7128
Low Voltage Service Rate	\$/kW	0.03067
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)	\$	4.60
Distribution Volumetric Rate	\$/kWh	0.0225
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	\$	132.20
General Service 50 to 1,4999 kW customer	\$/kW	1.7646
General Service 1,500 to 4,999 kW customer	\$/kW	1.6185
General Service Large User kW customer	\$/kW	1.7961

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.

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)	\$	3.03
Distribution Volumetric Rate	\$/kW	12.2748
Low Voltage Service Rate	\$/kW	0.01893
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

**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)	\$	0.80
Distribution Volumetric Rate	\$/kW	5.6362
Low Voltage Service Rate	\$/kW	0.01933
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.

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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.

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	\$	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
Disconnect/Reconnect at Meter - Regular Hours (Under Account Administration - New Account)	\$	65.00
Disconnect/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
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

**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	\$ 0.1201		\$ 3.9802	
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.81	\$ 10.92	\$ 11.73	\$ 0.64	\$ 12.37
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.08	\$ 14.56	\$ 15.64	\$ 0.85	\$ 16.50
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.38	\$ 18.31	\$ 19.70	\$ 1.09	\$ 20.78
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.84	\$ 25.24	\$ 27.09	\$ 1.45	\$ 28.54
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.22	\$ 29.35	\$ 31.57	\$ 1.75	\$ 33.32
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 2.94	\$ 38.62	\$ 41.57	\$ 2.31	\$ 43.88
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.66	\$ 47.90	\$ 51.56	\$ 2.88	\$ 54.44
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 3.92	\$ 51.27	\$ 55.19	\$ 3.08	\$ 58.27
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.21	\$ 55.10	\$ 59.31	\$ 3.31	\$ 62.62
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.50	\$ 58.93	\$ 63.43	\$ 3.54	\$ 66.97
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.65	\$ 8.98	\$ 9.63	\$ 0.51	\$ 10.14
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.63	\$ 21.84	\$ 23.46	\$ 1.28	\$ 24.74
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.17	\$ 29.12	\$ 31.28	\$ 1.71	\$ 32.99
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.20	\$ 43.44	\$ 46.64	\$ 2.52	\$ 49.16
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 3.88	\$ 51.30	\$ 55.18	\$ 3.05	\$ 58.23
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 4.85	\$ 65.39	\$ 70.25	\$ 3.82	\$ 74.06
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 5.88	\$ 79.72	\$ 85.60	\$ 4.63	\$ 90.23
*500 KVA 3 PH, 95kV BIL	2400	7600	\$ 11.17	\$ 166.75	\$ 177.92	\$ 8.78	\$ 186.70
*750 KVA 3 PH, 95kV BIL	3000	12000	\$ 14.64	\$ 211.36	\$ 226.00	\$ 11.51	\$ 237.51
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 16.43	\$ 238.84	\$ 255.27	\$ 12.92	\$ 268.19
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 21.96	\$ 317.04	\$ 339.00	\$ 17.27	\$ 356.27
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 26.19	\$ 379.74	\$ 405.93	\$ 20.60	\$ 426.53
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 31.45	\$ 456.77	\$ 488.22	\$ 24.73	\$ 512.95
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 37.09	\$ 540.38	\$ 577.47	\$ 29.17	\$ 606.63
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 45.55	\$ 665.79	\$ 711.34	\$ 35.82	\$ 747.16
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 52.33	\$ 769.13	\$ 821.46	\$ 41.15	\$ 862.61

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

** Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing

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

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	\$	20.47
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	\$	18.57
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	4.5762
Low Voltage Service Rate	\$/kW	0.02555
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.

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	4.1739
Low Voltage Service Rate	\$/kW	0.02730
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.

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	3.9621
Low Voltage Service Rate	\$/kW	0.03074
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

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

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)	\$	4.83
Distribution Volumetric Rate	\$/kWh	0.0234
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.

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	\$	138.30
General Service 50 to 1,4999 kW customer	\$/kW	1.8460
General Service 1,500 to 4,999 kW customer	\$/kW	1.6932
General Service Large User kW customer	\$/kW	1.8790

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.

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)	\$	3.23
Distribution Volumetric Rate	\$/kW	13.8159
Low Voltage Service Rate	\$/kW	0.01898
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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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)	\$	0.85
Distribution Volumetric Rate	\$/kW	5.9584
Low Voltage Service Rate	\$/kW	0.01937
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.

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	\$	124.00
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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

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
Disconnect/Reconnect at Meter - Regular Hours (Under Account Administration - New Account)	\$	65.00
Disconnect/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
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

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	\$	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

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	\$ 0.1201		\$ 4.2374	
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.81	\$ 10.92	\$ 11.73	\$ 0.68	\$ 12.41
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.08	\$ 14.56	\$ 15.64	\$ 0.91	\$ 16.55
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.38	\$ 18.31	\$ 19.70	\$ 1.16	\$ 20.85
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.84	\$ 25.24	\$ 27.09	\$ 1.54	\$ 28.63
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.22	\$ 29.35	\$ 31.57	\$ 1.86	\$ 33.43
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 2.94	\$ 38.62	\$ 41.57	\$ 2.46	\$ 44.03
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.66	\$ 47.90	\$ 51.56	\$ 3.06	\$ 54.62
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 3.92	\$ 51.27	\$ 55.19	\$ 3.28	\$ 58.47
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.21	\$ 55.10	\$ 59.31	\$ 3.52	\$ 62.84
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.50	\$ 58.93	\$ 63.43	\$ 3.77	\$ 67.20
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.65	\$ 8.98	\$ 9.63	\$ 0.54	\$ 10.18
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.63	\$ 21.84	\$ 23.46	\$ 1.36	\$ 24.83
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.17	\$ 29.12	\$ 31.28	\$ 1.82	\$ 33.10
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.20	\$ 43.44	\$ 46.64	\$ 2.68	\$ 49.32
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 3.88	\$ 51.30	\$ 55.18	\$ 3.25	\$ 58.43
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 4.85	\$ 65.39	\$ 70.25	\$ 4.06	\$ 74.31
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 5.88	\$ 79.72	\$ 85.60	\$ 4.93	\$ 90.53
*500 KVA 3 PH, 95kV BIL	2400	7600	\$ 11.17	\$ 166.75	\$ 177.92	\$ 9.35	\$ 187.27
*750 KVA 3 PH, 95kV BIL	3000	12000	\$ 14.64	\$ 211.36	\$ 226.00	\$ 12.26	\$ 238.25
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 16.43	\$ 238.84	\$ 255.27	\$ 13.76	\$ 269.02
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 21.96	\$ 317.04	\$ 339.00	\$ 18.39	\$ 357.38
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 26.19	\$ 379.74	\$ 405.93	\$ 21.93	\$ 427.86
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 31.45	\$ 456.77	\$ 488.22	\$ 26.33	\$ 514.55
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 37.09	\$ 540.38	\$ 577.47	\$ 31.05	\$ 608.52
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 45.55	\$ 665.79	\$ 711.34	\$ 38.13	\$ 749.47
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 52.33	\$ 769.13	\$ 821.46	\$ 43.81	\$ 865.27

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

** Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing

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	\$	24.41
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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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.

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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	\$	19.17
Distribution Volumetric Rate	\$/kWh	0.0247
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.

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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	\$	200.00
Distribution Volumetric Rate	\$/kW	4.7982
Low Voltage Service Rate	\$/kW	0.02557
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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 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.

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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	4.3928
Low Voltage Service Rate	\$/kW	0.02732
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.

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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	4.1741
Low Voltage Service Rate	\$/kW	0.03077
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.

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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)	\$	5.03
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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	143.47
General Service 50 to 1,4999 kW customer	\$/kW	1.9150
General Service 1,500 to 4,999 kW customer	\$/kW	1.7565
General Service Large User kW customer	\$/kW	1.9492

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.

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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)	\$	3.28
Distribution Volumetric Rate	\$/kW	14.7462
Low Voltage Service Rate	\$/kW	0.01899
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)	\$	0.89
Distribution Volumetric Rate	\$/kW	6.2657
Low Voltage Service Rate	\$/kW	0.01939
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

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

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	\$	126.00
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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

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.

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	\$	276.00
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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

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)	\$	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
Disconnect/Reconnect at Meter - Regular Hours (Under Account Administration - New Account)	\$	65.00
Disconnect/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
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

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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	\$ 0.1201		\$ 4.4550	
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.81	\$ 10.92	\$ 11.73	\$ 0.72	\$ 12.45
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.08	\$ 14.56	\$ 15.64	\$ 0.95	\$ 16.60
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.38	\$ 18.31	\$ 19.70	\$ 1.22	\$ 20.91
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.84	\$ 25.24	\$ 27.09	\$ 1.62	\$ 28.71
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.22	\$ 29.35	\$ 31.57	\$ 1.96	\$ 33.53
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 2.94	\$ 38.62	\$ 41.57	\$ 2.59	\$ 44.15
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.66	\$ 47.90	\$ 51.56	\$ 3.22	\$ 54.78
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 3.92	\$ 51.27	\$ 55.19	\$ 3.45	\$ 58.64
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.21	\$ 55.10	\$ 59.31	\$ 3.70	\$ 63.02
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.50	\$ 58.93	\$ 63.43	\$ 3.96	\$ 67.40
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.65	\$ 8.98	\$ 9.63	\$ 0.57	\$ 10.21
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.63	\$ 21.84	\$ 23.46	\$ 1.43	\$ 24.90
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.17	\$ 29.12	\$ 31.28	\$ 1.91	\$ 33.19
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.20	\$ 43.44	\$ 46.64	\$ 2.82	\$ 49.46
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 3.88	\$ 51.30	\$ 55.18	\$ 3.41	\$ 58.59
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 4.85	\$ 65.39	\$ 70.25	\$ 4.27	\$ 74.52
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 5.88	\$ 79.72	\$ 85.60	\$ 5.18	\$ 90.78
*500 KVA 3 PH, 95kV BIL	2400	7600	\$ 11.17	\$ 166.75	\$ 177.92	\$ 9.83	\$ 187.75
*750 KVA 3 PH, 95kV BIL	3000	12000	\$ 14.64	\$ 211.36	\$ 226.00	\$ 12.89	\$ 238.88
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 16.43	\$ 238.84	\$ 255.27	\$ 14.46	\$ 269.73
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 21.96	\$ 317.04	\$ 339.00	\$ 19.33	\$ 358.33
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 26.19	\$ 379.74	\$ 405.93	\$ 23.05	\$ 428.98
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 31.45	\$ 456.77	\$ 488.22	\$ 27.68	\$ 515.90
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 37.09	\$ 540.38	\$ 577.47	\$ 32.65	\$ 610.11
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 45.55	\$ 665.79	\$ 711.34	\$ 40.09	\$ 751.43
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 52.33	\$ 769.13	\$ 821.46	\$ 46.06	\$ 867.52

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

** Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	28.01
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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	19.47
Distribution Volumetric Rate	\$/kWh	0.0252
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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.9237
Low Voltage Service Rate	\$/kW	0.02558
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

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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.

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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	4.5060
Low Voltage Service Rate	\$/kW	0.02734
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

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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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	4.2896
Low Voltage Service Rate	\$/kW	0.03079
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

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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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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.13
Distribution Volumetric Rate	\$/kWh	0.0244
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

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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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	146.27
General Service 50 to 1,4999 kW customer	\$/kW	1.9524
General Service 1,500 to 4,999 kW customer	\$/kW	1.7908
General Service Large User kW customer	\$/kW	1.9873

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

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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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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)	\$	3.18
Distribution Volumetric Rate	\$/kW	14.9859
Low Voltage Service Rate	\$/kW	0.01900
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

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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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	0.91
Distribution Volumetric Rate	\$/kW	6.4332
Low Voltage Service Rate	\$/kW	0.01940
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

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

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.

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	\$	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.

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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.

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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
Disconnect/Reconnect at Meter - Regular Hours (Under Account Administration - New Account)	\$	65.00
Disconnect/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
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

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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.

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
Effective and Implementation Date January 1, 2020

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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	\$ 0.1201		\$ 4.5731	
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.81	\$ 10.92	\$ 11.73	\$ 0.73	\$ 12.47
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.08	\$ 14.56	\$ 15.64	\$ 0.98	\$ 16.62
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.38	\$ 18.31	\$ 19.70	\$ 1.25	\$ 20.95
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.84	\$ 25.24	\$ 27.09	\$ 1.67	\$ 28.75
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.22	\$ 29.35	\$ 31.57	\$ 2.01	\$ 33.58
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 2.94	\$ 38.62	\$ 41.57	\$ 2.66	\$ 44.22
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.66	\$ 47.90	\$ 51.56	\$ 3.31	\$ 54.87
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 3.92	\$ 51.27	\$ 55.19	\$ 3.54	\$ 58.73
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.21	\$ 55.10	\$ 59.31	\$ 3.80	\$ 63.11
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.50	\$ 58.93	\$ 63.43	\$ 4.07	\$ 67.50
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.65	\$ 8.98	\$ 9.63	\$ 0.59	\$ 10.22
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.63	\$ 21.84	\$ 23.46	\$ 1.47	\$ 24.93
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.17	\$ 29.12	\$ 31.28	\$ 1.96	\$ 33.24
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.20	\$ 43.44	\$ 46.64	\$ 2.89	\$ 49.53
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 3.88	\$ 51.30	\$ 55.18	\$ 3.50	\$ 58.68
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 4.85	\$ 65.39	\$ 70.25	\$ 4.38	\$ 74.63
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 5.88	\$ 79.72	\$ 85.60	\$ 5.32	\$ 90.92
*500 KVA 3 PH, 95kV BIL	2400	7600	\$ 11.17	\$ 166.75	\$ 177.92	\$ 10.09	\$ 188.01
*750 KVA 3 PH, 95kV BIL	3000	12000	\$ 14.64	\$ 211.36	\$ 226.00	\$ 13.23	\$ 239.23
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 16.43	\$ 238.84	\$ 255.27	\$ 14.84	\$ 270.11
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 21.96	\$ 317.04	\$ 339.00	\$ 19.84	\$ 358.84
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 26.19	\$ 379.74	\$ 405.93	\$ 23.66	\$ 429.60
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 31.45	\$ 456.77	\$ 488.22	\$ 28.42	\$ 516.64
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 37.09	\$ 540.38	\$ 577.47	\$ 33.51	\$ 610.98
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 45.55	\$ 665.79	\$ 711.34	\$ 41.15	\$ 752.49
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 52.33	\$ 769.13	\$ 821.46	\$ 47.28	\$ 868.74

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

** Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing