

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,

Geoff Simpson Chief Financial Officer

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cc: Violet Binette, OEB

Christie Clark, OEB Maureen Helt, OEB Fred Cass, Aird & Berlis EB-2015-0004 Interveners

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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 "Interveners") 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 Interveners (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 Ite	ms Taken o	ut of Base F	Rates			
CCRA Payments <sup>1</sup>	\$0.2	\$0.6	\$0.9	\$1.3	\$1.7	\$4.7
Land for New Facilities <sup>1</sup>	\$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

<sup>1.</sup> 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 Impacts<sup>1</sup>

		Rate	s Summary A	me	nded Settlement - No	ove	mber 5, 2015	-			
Rate Class		201	5 Approved		2016 Proposed	20	017 Proposed	2018 Proposed	2019 Proposed	20	20 Proposed
	Distribution Charge	\$	28.39	\$	28.40		28.66	\$ 28.87	\$ 28.73	\$	28.01
Residential	Change in Distribution Charge			\$	0.01	\$	0.26	\$ 0.21	-\$ 0.14	-\$	0.72
(800 kWh)	% Distribution Increase				0.04%	0	0.92%	0.73%	-0.48%		-2.519
(000 KVVII)	% 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%
	Distribution Charge	\$	15.10	\$	17.44			•		\$	28.01
Residential	Change in Distribution Charge			\$	2.34	\$	2.65	\$ 2.82	\$ 2.76	\$	2.35
(232 kWh)	% Distribution Increase				15.49%		15.17%	14.06%	12.04%		9.15%
(232 KVVII)	% Increase of Total Bill - No VA				4.89%	0	5.42%	5.50%	5.06%		4.129
	% Increase of Total Bill				4.41%	0	5.90%	5.50%	5.06%		4.129
	Distribution Charge	\$	58.72	\$	60.43	\$	63.27	\$ 66.17	\$ 68.57	\$	69.87
General Service	Change in Distribution Charge			\$	1.71	\$	2.84	\$ 2.90	\$ 2.40	\$	1.30
<50kW	% Distribution Increase				2.91%	0	4.70%	4.58%	3.63%		1.90%
(2000 kWh)	% Increase of Total Bill - No VA				0.36%	0	0.88%	0.90%	0.73%		0.40%
	% Increase of Total Bill				-0.92%	0	2.19%	0.90%	0.73%		0.40%
	Distribution Charge	\$	1,153.10	\$	1,217.65	\$	1,279.35	\$ 1,344.05	\$ 1,399.55	\$	1,430.93
General Service 50-	Change in Distribution Charge			\$	64.55	\$	61.70	\$ 64.70	\$ 55.50	\$	31.38
1,499 kWh	% Distribution Increase				5.60%	5	5.07%	5.06%	4.13%		2.249
(250 KW)	% 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%
	Distribution Charge	\$	12,915.68	\$	13,329.18	\$	13,969.68	\$ 14,628.68	\$ 15,175.93	\$	15,458.93
General Service 1,500-	Change in Distribution Charge			\$	413.50	\$	640.50	\$ 659.00	\$ 547.25	\$	283.00
4,999 kWh	% Distribution Increase				3.20%	0	4.81%	4.72%	3.74%		1.86%
(2500 KW)	% Increase of Total Bill - No VA				-0.08%	5	0.36%	0.37%	0.31%		0.16%
	% Increase of Total Bill				0.24%	,	0.05%	0.37%	0.31%		0.16%
	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
Large Use	% Distribution Increase				3.02%	0	4.33%	4.34%	3.54%		1.86%
(7500KW)	% Increase of Total Bill - No VA				0.17%	,	0.33%	0.34%	0.29%		0.16%
	% Increase of Total Bill				0.28%	5	0.22%	0.34%	0.29%		0.16%
	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
Sentinel Lighting	% Distribution Increase				13.65%	5	5.31%	10.28%	4.82%		-0.04%
(0.4 KW)	% 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%		-0.029
	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
Street Lighting	% Distribution Increase			Ė	32.77%	,	6.08%	5.78%	5.10%		2.62%
(1 KW)	% Increase of Total Bill - No VA				5.60%	,	1.35%	1.34%	1.23%		0.66%
	% Increase of Total Bill	1			3.01%	_	3.91%	1.34%	1.23%		0.66%
	Distribution Charge	\$	14.72	\$	14.71	\$	15.18			\$	16.60
Unmetered Scattered	Change in Distribution Charge	Ť	2	-\$		\$	0.46	\$ 0.65		\$	0.19
Load	% Distribution Increase			Ψ	-0.07%	ΙΨ.	3.14%	4.30%	3.64%	Ψ	1.189
(470 kWh)	% Increase of Total Bill - No VA	+		H	-0.19%	+	0.61%	0.86%	0.74%		0.25%
(	% Increase of Total Bill	+		H	-1.93%	-	2.40%	0.85%	0.75%	1	0.25%

<sup>&</sup>lt;sup>1</sup> 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.

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#### **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 20A
Schedule 6	Appendix 2-P
Schedule 7	Appendix 2-V
Schedule 8	Appendix 2-W
Schedule 9	Appendix 2-Z

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### Attachment 2

Navigant Consulting Lead/Lag Study



# Working Capital Requirements of Hydro Ottawa's Electricity Distribution Business

### Prepared for:



Navigant Consulting Ltd. 333 Bay Street Suite 1250 Toronto, ON, M5H 2R2

#### www.navigant.com

Project No. 182730



October 20, 2015



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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	ng Capital , 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 P	ercent of OM	&A incl. Cos	t 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 (OEFC). 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.

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

Table 3: Summary of Revenue Lag

# Retail Revenue Lag

Retail Revenue lag consists of the following components:

- 1. Service Lag;
- 2. Billing Lag;
- 3. Collections Lag; and,
- 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



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	1	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)
ЕНТ	\$ 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	Α	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
Prepaids	\$ 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	A	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

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<sup>&</sup>lt;sup>1</sup> 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 a	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:

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

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):

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

#### 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

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<sup>&</sup>lt;sup>2</sup> A positive lag (or lead) indicates that payments are received (or paid for) after the provision of a good or service.

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	1	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	A	mounts	Service Lead Time	Payment Lead Time	Total Lead Time	Weighti ng Factor %	Weighte d 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	A	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	A	mounts	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	Aı	nounts	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	A	mounts	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	A	mounts	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	A	mounts	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	A	mounts	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	A	mounts	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

Navigant Consulting, Inc.

30 S. Wacker Drive Suite 3100 Chicago, IL 60606 Cell: 312.342.4387 Fax: 312.583.5701 Skype: ralph.zarumba

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**

<u>Public Utilities Fortnightly</u> "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

<u>Public Utilities Fortnightly</u> "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 apportion 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 Divesture

- » 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 divesture 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.

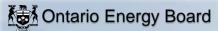
#### International

- » 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.

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-L UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers



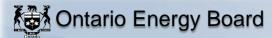
Version 5.00

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

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your 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.

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-L UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes\_PILs

2. Table of Contents 7. Cost\_of\_Capital

3. Data\_Input\_Sheet 8. Rev\_Def\_Suff

4. Rate\_Base 9. Rev\_Reqt

5. Utility Income 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) Accumulated Depreciation (average) Allowance for Working Capital:	\$877,318,904 (\$93,370,568)	(5)	(\$30,868,857) \$2,923,685	#	\$ 846,450,048 (\$90,446,884)	### ###		\$846,450,048 (\$90,446,884)	
	Controllable Expenses Cost of Power	\$87,105,564 \$894,285,487		(\$4,000,000)		\$ 83,105,564 \$ 894,285,487			\$83,105,564 \$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 Distribution Revenue at Proposed Rates Other Revenue:	\$158,233,086 \$175,569,610	(10)	\$2,168 (\$12,221,933)		\$158,235,254 \$163,347,677	###			
	Specific Service Charges Late Payment Charges	\$5,910,525 \$898,752		(\$2,550) \$0		\$5,907,975 \$898,752	###			
	Other Distribution Revenue Other Income and Deductions	\$1,410,557 \$3,479,704		\$0 \$0		\$1,410,557 \$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 Property taxes Other expenses	\$40,826,114 \$2,087,844		(\$447,253)	#	\$ 40,378,861 \$ 2,087,844			\$40,378,861 \$2,087,844	
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) Federal tax (%)	\$4,958,448				\$3,755,187				
	Provincial tax (%)	15.00% 11.26%				15.00% 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)		(1	(8)
	Common Equity Capitalization Ratio (%) Prefered Shares Capitalization Ratio (%)	40.0%				40.0%				
	1 1010100 Charles Suprialization Hatte (70)	100.0%				100.0%				
	Cost of Capital									
	Long-term debt Cost Rate (%)	3.72%				3.53%	###			
	Short-term debt Cost Rate (%) Common Equity Cost Rate (%)	2.16% 9.30%				2.16% 9.19%				
	Prefered Shares Cost Rate (%)									

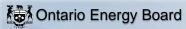
Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)

- (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 colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income Average of Gross Fixed Assets at beginning and end of the Test Year
- Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

  Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement 4.0% unless an Applicant has proposed or been approved for another amount.
- 4.0% unless an Applicant has proposed or been approved for another amount.
   Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
   (10) Revenue at current rates minus Transformer Ownership Allowance
   (11) Distribution Revenue on cincluding Transformer Ownership Allowance, Total Revenue Requirement is \$164,472,316, number reflects amended settlement agreement.
   (12) Gross Fixed Assets (average) and Accumulated Depreciation (average) Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of
   (13) Correction To include Sentinel Light Variable Charge
   (14) PILs Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions

- (15) Removal of missed appointment charge
   (16) Changes per settlement agreement, including using April 2015 consensus long-term forecast
   (17) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate %



#### **Rate Base and Working Capital**

#### **Rate Base**

Line No.	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

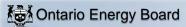
#### **Allowance for Working Capital - Derivation**

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 Base		\$981,391,050	(\$4,000,000)	\$977,391,050	\$ -	\$977,391,050
Working Capital Rate %	(2)	14.20%	-6.31%	7.89%	0.00%	7.89%
Working Capital Allowance		\$139.357.529	(\$62,241,375)	\$77.116.154	<del></del>	\$77.116.154

#### 10 **Notes**

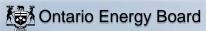
8 9

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%. Average of opening and closing balances for the year.



#### **Utility Income**

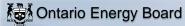
Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision		
1	Operating Revenues: Distribution Revenue (at	\$175,569,610	(\$12,221,933)	\$163,347,677	\$ -	\$163,347,677		
2	Proposed Rates) Other Revenue (1	)\$11,699,538_	(\$2,550)	\$11,696,988	<u> </u>	\$11,696,988		
3	Total Operating Revenues	\$187,269,148	(\$12,224,483)	\$175,044,665	\$ -	\$175,044,665		
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$85,017,720 \$40,826,114 \$2,087,844 \$- \$-	(\$4,000,000) (\$447,253) \$ - \$ - \$ -	\$81,017,720 \$40,378,861 \$2,087,844 \$-	\$ - \$ - \$ - \$ - \$ -	\$81,017,720 \$40,378,861 \$2,087,844 \$ -		
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	OM+A Expenses         \$85,017,720         (\$4,000,000)         \$81,017,720         \$ -         \$81,017,720         \$ -         \$81,017,720         \$ -         \$ -         \$81,017,720         \$ -         \$ -         \$40,378,81         \$ -         \$ -         \$40,378,81         \$ -         <							
(1)	Late Payment Charges Other Distribution Revenue	\$898,752 \$1,410,557	\$ - \$ -	\$898,752 \$1,410,557		\$5,907,975 \$898,752 \$1,410,557 \$3,479,704		
	Total Revenue Offsets	\$11,699,538	(\$2,550)	\$11,696,988	\$ -	\$11,696,988		



#### Taxes/PILs

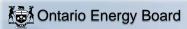
Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	<b>Determination of Taxable Income</b>			
1	Utility net income before taxes	\$34,346,978	\$30,625,466	\$30,992,039
2	Adjustments required to arrive at taxable utility income	(\$19,597,073)	(\$19,578,061)	(\$19,597,073)
3	Taxable income	\$14,749,905	\$11,047,405	\$11,394,966
	Calculation of Utility income Taxes			
4	Income taxes	\$3,656,225	\$2,760,062	\$2,760,062
6	Total taxes	\$3,656,225	\$2,760,062	\$2,760,062
7	Gross-up of Income Taxes	\$1,302,223	\$995,125	\$995,125
8	Grossed-up Income Taxes	\$4,958,448	\$3,755,187	\$3,755,187
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$4,958,448	\$3,755,187	\$3,755,187
10	Other tax Credits	(\$217,500)	(\$167,500)	(\$167,500)
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 11.26% 26.26%	15.00% 11.50% 26.50%	15.00% 11.50% 26.50%

#### Notes



#### Capitalization/Cost of Capital

Line No.	Particulars	Capita	lization Ratio	Cost Rate	Return						
		Initial	Application								
	Dobt	(%)	(\$)	(%)	(\$)						
1	Long-term Debt	56.00%	\$517,051,284	3.72%	\$19,234,308						
2 3	Short-term Debt Total Debt	4.00%	\$36,932,235 \$553,983,519	2.16% 3.62%	\$797,736 \$20,032,044						
	Equity										
4	Common Equity	40.00%	\$369,322,346	9.30%	\$34,346,978						
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						
	Debt										
		(%)	(\$)	(%)	(\$)						
1		56.00%	\$466,546,818	3.53%	\$16,459,772						
2	Short-term Debt	4.00%	\$33,324,773	2.16%	\$719,815						
3		60.00%	\$499,871,591	3.44%	\$17,179,587						
4		40.00%	\$333,247,727	9.19%	\$30,625,466						
5	Preferred Shares										
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						
	Common Equity										
	Polit	(%)	(\$)	(%)	(\$)						
8		56.00%	\$466,546,818	3.72%	\$17,355,542						
-											
10	lotal Debt	60.00%	\$499,871,591	3.62%	\$18,075,357						
11		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)											

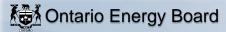


#### **Revenue Deficiency/Sufficiency**

		Initial Appli	cation	Settlement A	greement	Per Board Decision			
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates		
1 2	Revenue Deficiency from Below Distribution Revenue	\$158,233,086	\$17,336,524 \$158,233,086	\$158,235,254	\$5,112,423 \$158,235,254	\$158,235,254	\$6,506,931 \$156,840,746		
3	Other Operating Revenue Offsets - net	\$11,699,538	\$11,699,538	\$11,696,988	\$11,696,988	\$11,696,988	\$11,696,988		
4	Total Revenue	\$169,932,624	\$187,269,148	\$169,932,242	\$175,044,665	\$169,932,242	\$175,044,665		
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$127,931,678 \$20,032,044 \$147,963,722	\$127,931,678 \$20,032,044 \$147,963,722	\$123,484,425 \$17,179,587 \$140,664,012	\$123,484,425 \$17,179,587 \$140,664,012	\$123,484,425 \$18,075,357 \$141,559,782	\$123,484,425 \$18,075,357 \$141,559,782		
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 13	Income Tax Rate Income Tax on Taxable Income	26.26% \$622,907	26.26% \$5,175,948	26.50% \$2,567,895	26.50% \$3,922,687	26.50% \$2,330,516	26.50% \$3,685,308		
14 15	Income Tax Credits Utility Net Income	(\$217,500) \$21,563,495	(\$217,500) \$34,346,978	(\$167,500) \$26,867,835	(\$167,500) \$30,625,466	(\$167,500) \$26,209,445	(\$167,500) \$29,729,696		
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 22	Indicated Rate of Return Requested Rate of Return on Rate Base	4.51% 5.89%	5.89% 5.89%	5.29% 5.74%	5.74% 5.74%	5.32% 5.89%	5.74% 5.89%		
23	Deficiency/Sufficiency in Rate of Return	-1.38%	0.00%	-0.45%	0.00%	-0.57%	-0.15%		
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$34,346,978 \$12,783,483 \$17,336,524 (1)	\$34,346,978 \$0	\$30,625,466 \$3,757,631 \$5,112,423 <b>(1)</b>	\$30,625,466 \$0	\$30,992,039 \$4,782,594 \$6,506,931 (1)	\$30,992,039 (\$1,262,342)		

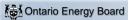
#### Notes: (1)

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



#### **Revenue Requirement**

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1 2 3 5 6	OM&A Expenses Amortization/Depreciation Property Taxes Income Taxes (Grossed up) Other Expenses	\$85,017,720 \$40,826,114 \$2,087,844 \$4,958,448 \$-		\$81,017,720 \$40,378,861 \$2,087,844 \$3,755,187		\$81,017,720 \$40,378,861 \$2,087,844 \$3,755,187	
7	Return Deemed Interest Expense Return on Deemed Equity	\$20,032,044 \$34,346,978		\$17,179,587 \$30,625,466		\$18,075,357 \$30,992,039	
8	Service Revenue Requirement (before Revenues)	\$187,269,148		\$175,044,665		\$176,307,007	
9 10	Revenue Offsets Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	\$11,699,538 \$175,569,610		\$11,696,988 \$163,347,677		\$ - \$176,307,007	
11 12	Distribution revenue Other revenue	\$175,569,610 \$11,699,538	(2)	\$163,347,677 \$11,696,988	(3)	\$163,347,677 \$11,696,988	
13	Total revenue	\$187,269,148		\$175,044,665		\$175,044,665	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$0</u>	(1)	\$0	(1)	(\$1,262,342)	(1)
Notes (1) (2) (3)	Line 11 - Line 8 Distribution Revenue not including Trans Distribution Revenue not including Trans						



#### 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.)

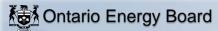
(2) Short description of change, issue, etc.

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

#### Summary of Proposed Changes

			Cost of	Capital	Rate Bas	e and Capital Exp	enditures	Ope	erating Expense	es	Revenue Requirement			
	Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	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		
		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	Change	\$ 54,379,022 -\$ 0	5.89% 0.00%			\$ 139,357,529 -\$ 0				\$ 187,269,148 -\$ 0	\$ 11,699,538 \$ -		\$ 17,336,524 -\$ 0
	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 Change	\$ 54,299,315 \$ 54,299,315				\$ 139,357,529 \$ 139,357,529				\$ 187,144,282 \$ 187,144,282			
	Amended Settlement Agreement	See data Input Sheet for Notes Change	\$ 47,805,053 -\$ 6,494,262		\$ 833,119,318 -\$ 88,833,184		\$ 77,116,154 -\$ 62,241,375				\$ 175,044,665 -\$ 12,099,618		\$ 163,347,677 -\$ 12,097,067	
4		Change												
5		Change												
6		Change												
7														

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) AAT-OEB-Q1-M UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers



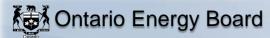
Version 5.00

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.

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-M UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes\_PILs

2. Table of Contents 7. Cost\_of\_Capital

3. Data\_Input\_Sheet 8. Rev\_Def\_Suff

4. Rate\_Base 9. Rev\_Reqt

5. Utility Income 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

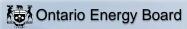
#### Data Input (1)

		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	1
	Cost of Power	\$911,714,427				\$ 911,714,427			\$911,714,427	
	Working Capital Rate (%)	14.20%	(9)			7.89%	(9)		7.899	6 (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				
		ψ11,000,101	(.,	(\$2,000)		ψ11,00 <u>2,</u> 001				
	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 Other expenses	\$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) Federal tax (%)	\$4,798,717				\$3,634,152				
	Provincial tax (%)	15.00% 11.26%				15.00% 11.50%				
	Income Tax Credits	(\$267,500)				(\$192,500)				
	moomo rax croato	(ψ207,000)				(ψ132,300)				
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%				
	Prefered Shares Capitalization Ratio (%)	100.0%				100.0%				
		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%	###			
	Prefered Shares Cost Rate (%)									

Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4

- through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet. All inputs are in dollars (\$) except where inputs are individually identified as percentages (%) (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 colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income Average of Gross Fixed Assets at beginning and end of the Test Year
- Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

  Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement 4.0% unless an Applicant has proposed or been approved for another amount.
- 4.0% unless an Applicant has proposed or been approved for another amount.
   Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
   (10) Revenue at current rates minus Transformer Ownership Allowance
   (11) Distribution Revenue on cincluding Transformer Ownership Allowance, Total Revenue Requirement is \$171,621,682, number reflects amended settlement agreement.
   (12) Gross Fixed Assets (average) and Accumulated Depreciation (average) Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of
   (13) Correction To include Sentinel Light Variable Charge
   (14) PILs Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions
- (15) Removal of missed appointment charge
   (16) Changes per settlement agreement, including using April 2015 consensus long-term forecast
   (17) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate %



#### **Rate Base and Working Capital**

#### **Rate Base**

Line No.	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	<u>    \$ -</u>	\$869,749,016

#### **Allowance for Working Capital - Derivation**

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 Base		\$1,001,646,566	(\$5,239,259)	\$996,407,307	\$ -	\$996,407,307
Working Capital Rate %	(2)	14.20%	-6.31%	7.89%	0.00%	7.89%
Working Capital Allowance		\$142.233.812	(\$63,617,276)	\$78.616.537	<u> </u>	\$78.616.537

#### 10 **Notes**

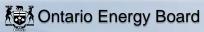
8 9

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%. Average of opening and closing balances for the year.



#### **Utility Income**

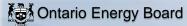
Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Operating Revenues: Distribution Revenue (at Proposed Rates) Other Revenue	\$185,669,946	(\$15,162,696)	\$170,507,250	\$ -	\$170,507,250
2	Other Revenue (1	) \$11,565,131	(\$2,550)	\$11,562,581	<u> </u>	\$11,562,581
3	Total Operating Revenues	\$197,235,078	(\$15,165,246)	\$182,069,831	\$ -	\$182,069,831
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$87,776,545 \$44,145,078 \$2,155,595 \$ - \$ -	(\$5,239,259) (\$586,797) \$ - \$ - \$ -	\$82,537,286 \$43,558,281 \$2,155,595 \$-	\$ - \$ - \$ - \$ -	\$82,537,286 \$43,558,281 \$2,155,595 \$ -
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
<u>Notes</u>	Other Revenues / Revenu	e Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$5,934,229 \$720,000 \$1,426,444 \$3,484,458	(\$2,550) \$ - \$ - \$ -	\$5,931,679 \$720,000 \$1,426,444 \$3,484,458		\$5,931,679 \$720,000 \$1,426,444 \$3,484,458
	Total Revenue Offsets	\$11,565,131	(\$2,550)	\$11,562,581	\$ -	\$11,562,581



#### Taxes/PILs

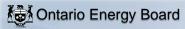
Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	<b>Determination of Taxable Income</b>			
1	Utility net income before taxes	\$36,105,643	\$31,971,974	\$32,354,663
2	Adjustments required to arrive at taxable utility income	(\$21,610,760)	(\$21,165,928)	(\$21,610,760)
3	Taxable income	\$14,494,883	\$10,806,046	\$10,743,903
	Calculation of Utility income Taxes			
4	Income taxes	\$3,538,644	\$2,671,102	\$2,671,102
6	Total taxes	\$3,538,644	\$2,671,102	\$2,671,102
7	Gross-up of Income Taxes	\$1,260,073	\$963,050	\$963,050
8	Grossed-up Income Taxes	\$4,798,717	\$3,634,152	\$3,634,152
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$4,798,717	\$3,634,152	\$3,634,152
10	Other tax Credits	(\$267,500)	(\$192,500)	(\$192,500)
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 11.26% 26.26%	15.00% 11.50% 26.50%	15.00% 11.50% 26.50%

#### Notes



#### Capitalization/Cost of Capital

Line No.	Particulars	Capita	lization 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
		Settlem	ent Agreement		
	B.14	(%)	(\$)	(%)	(\$)
1	Debt 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
4	Equity	40.000/	£0.47,000,000	0.400/	P04 074 074
5	Common Equity Preferred Shares	40.00% 0.00%	\$347,899,606 \$ -	9.19% 0.00%	\$31,971,974
6	Total Equity	40.00%	\$347,899,606	9.19%	\$31,971,974
			45.11,533,533		40.1010
7	Total	100.00%	\$869,749,016	5.77%	\$50,184,518
		Per Bo	oard 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	100.000/	\$060.740.046	6.040/	<b>\$50,000,000</b>
14	Total	100.00%	\$869,749,016	6.01%	\$52,296,269
Notes (1)	Data in column E is for		ly filed. For updated revenue es, etc., use colimn M and Ad		

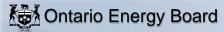


#### **Revenue Deficiency/Sufficiency**

		Initial Application		Settlement A	greement	Per Board Decision		
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	
1 2 3	Revenue Deficiency from Below Distribution Revenue Other Operating Revenue	\$157,869,752 \$11,565,131	\$27,800,194 \$157,869,753 \$11,565,131	\$157,871,921 \$11,562,581	\$12,635,330 \$157,871,920 \$11,562,581	\$157,871,921 \$11,562,581	\$14,885,057 \$155,622,193 \$11,562,581	
4	Offsets - net Total Revenue	\$169,434,884	\$197,235,078	\$169,434,502	\$182,069,831	\$169,434,502	\$182,069,831	
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$134,077,217 \$22,253,500 \$156,330,717	\$134,077,217 \$22,253,500 \$156,330,717	\$128,251,161 \$18,212,544 \$146,463,706	\$128,251,161 \$18,212,544 \$146,463,706	\$128,251,161 \$19,941,605 \$148,192,767	\$128,251,161 \$19,941,605 \$148,192,767	
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	(\$8,506,594)	\$19,293,600	\$1,804,869	\$14,440,198	\$75,808	\$12,711,137	
12 13	Income Tax Rate Income Tax on Taxable Income	26.26% (\$2,233,707)	26.26% \$5,066,217	26.50% \$478,290	26.50% \$3,826,652	26.50% \$20,089	26.50% \$3,368,451	
14 15	Income Tax Credits Utility Net Income	(\$267,500) \$15,605,373	(\$267,500) \$36,105,644	(\$192,500) \$22,685,007	(\$192,500) \$31,971,973	(\$192,500) \$21,414,147	(\$192,500) \$30,242,912	
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 22	Indicated Rate of Return Requested Rate of Return on Rate Base	3.90% 6.01%	6.01% 6.01%	4.70% 5.77%	5.77% 5.77%	4.75% 6.01%	5.77% 6.01%	
23	Deficiency/Sufficiency in Rate of Return	-2.11%	0.00%	-1.07%	0.00%	-1.26%	-0.24%	
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$36,105,643 \$20,500,270 \$27,800,194 <b>(1)</b>	\$36,105,643 \$0	\$31,971,974 \$9,286,967 \$12,635,330 (1)	\$31,971,974 (\$0)	\$32,354,663 \$10,940,517 \$14,885,057 <b>(1)</b>	\$32,354,663 (\$2,111,751)	

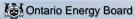
#### Notes: (1)

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



### **Revenue Requirement**

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1 2 3 5 6 7	OM&A Expenses Amortization/Depreciation Property Taxes Income Taxes (Grossed up) Other Expenses Return	\$87,776,545 \$44,145,078 \$2,155,595 \$4,798,717 \$ -		\$82,537,286 \$43,558,281 \$2,155,595 \$3,634,152		\$82,537,286 \$43,558,281 \$2,155,595 \$3,634,152	
	Deemed Interest Expense Return on Deemed Equity	\$22,253,500 \$36,105,643		\$18,212,544 \$31,971,974		\$19,941,605 \$32,354,663	
8	Service Revenue Requirement (before Revenues)	\$197,235,077		\$182,069,832		\$184,181,582	
9 10	Revenue Offsets Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	\$11,565,131 \$185,669,946		\$11,562,581 \$170,507,250		\$ - \$184,181,582	
11 12	Distribution revenue Other revenue	\$185,669,946 \$11,565,131	(2)	\$170,507,250 \$11,562,581	(3)	\$170,507,250 \$11,562,581	
13	Total revenue	\$197,235,078		\$182,069,831		\$182,069,831	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$0	(1)	(\$0)	(1)	(\$2,111,751)	(1)
Notes (1) (2) (3)	Line 11 - Line 8 Distribution Revenue not including Transl Distribution Revenue not including Transl						



### **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.

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

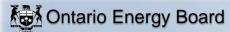
60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations@ontarioenergyboard.ca.

### Summary of Proposed Changes

			Cost of	Capital	Rate Bas	e and Capital Exp	enditures	Ope	erating Expense	es		Revenue R	equirement	
	Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	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		
		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	Change	\$ 58,359,143 -\$ 0	6.01% 0.00%		\$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 \$ -
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 Actual Capital, Sentinel Lights Correction and PILs Update	\$ 58,282,514	6.01%	,,,	\$1,001,646,566		, , , , ,	, ,,	, , , , , ,	\$ 197,107,850	,,,,,,	,,	, , , , , ,
		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	See data Input Sheet for Notes Change	\$ 50,184,518 -\$ 8,097,996	5.77% -0.24%		\$ 996,407,307 -\$ 5,239,259			\$ 3,634,152 -\$ 1,201,288		\$ 182,069,832 -\$ 15,038,018			\$ 12,635,330 -\$ 15,035,468
4		Settlement Change												

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

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-N UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers



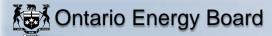
Version 5.00

<b>Utility Name</b>	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.

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-N UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes\_PILs

2. Table of Contents 7. Cost\_of\_Capital

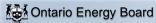
3. Data\_Input\_Sheet 8. Rev\_Def\_Suff

4. Rate\_Base 9. Rev\_Reqt

5. Utility Income 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



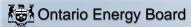
Data Input (1)

	_	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	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 Other Revenue:	\$196,398,374		(\$17,523,382)		\$178,874,992	###			
	Specific Service Charges	\$6,014,982		(\$2,550)		\$6,012,432	###			
	Late Payment Charges	\$720,000		(ψ2,330) \$0		\$720,000	mm			
	Other Distribution Revenue	\$1,469,736		\$0		\$1,469,736				
	Other Income and Deductions	\$3,517,323		\$0		\$3,517,323				
		*				, . , . ,				
	Total Revenue Offsets	\$11,722,041	(7)	(\$2,550)		\$11,719,491				
	Operating Expenses:									
	OM+A Expenses	\$90,624,894		(\$6,539,923)		\$ 84,084,971			\$84,084,971	
	Depreciation/Amortization	\$47,047,409		(\$659,016)	#	\$ 46,388,393			\$46,388,393	
	Property taxes	\$2,225,544				\$ 2,225,544			\$2,225,544	
	Other expenses									
3	Taxes/PILs									
	Taxable Income:									
		(\$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% 11.31%				15.00% 11.50%				
	Provincial tax (%) Income Tax Credits	(\$257,500)				(\$132,500)				
	income rax credits	(ψ237,300)				(\$132,300)				
4	Capitalization/Cost of Capital									
	Capital Structure:									
	Long-term debt Capitalization Ratio (%)	56.0%	(0)			56.0%	(0)			(O)
	Short-term debt Capitalization Ratio (%) Common Equity Capitalization Ratio (%)	4.0% 40.0%	(8)			4.0% 40.0%	(8)		(4	(8)
	Prefered Shares Capitalization Ratio (%)	40.0%				40.0%				
	1 Totorod Orlands Capitalization Ratio (70)	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%	###			
	Prefered Shares Cost Rate (%)									

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
- colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income.
- (3) (4) (5)
- Average of Gross Fixed Assets at beginning and end of the Test Year
  Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- 4.0% unless an Applicant has proposed or been approved for another amount.
- Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
  - (10) Revenue at current rates minus Transformer Ownership Allowance
- (11) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$179,984,095, number reflects amended settlement agreement. (12) Gross Fixed Assets (average) and Accumulated Depreciation (average) Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of new
- (13) Correction To include Sentinel Light Variable Charge
- (14) PILs Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions Correction, (15) Removal of missed appointment charge

- (16) Changes per settlement agreement, including using April 2015 consensus long-term forecast (17) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate %



### **Rate Base and Working Capital**

Data	Rase

Line No.	Particulars	_	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) (3) (3)	\$1,051,985,626 (\$179,426,302) \$872,559,324	(\$45,656,231) \$4,063,616 (\$41,592,615)	\$1,006,329,396 (\$175,362,686) \$830,966,710	\$ - \$ - \$ -	\$1,006,329,396 (\$175,362,686) \$830,966,710
4	Allowance for Working Capital	(1)	\$147,738,108	(\$65,855,660)	\$81,882,448	<u> </u>	\$81,882,448
5	Total Rate Base	_	\$1,020,297,432	#########	\$912,849,157	\$ -	\$912,849,157

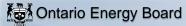
### (1) Allowance for Working Capital - Derivation

Controllable Expenses Cost of Power Working Capital Base		\$92,850,437 \$947,558,773 \$1,040,409,211	(\$6,539,923) \$ - (\$6,539,923)	\$86,310,514 \$947,558,773 \$1,033,869,288	\$ - \$ - \$ -	\$86,310,514 \$947,558,773 \$1,033,869,288
Working Capital Rate %	(2)	14.20%	-6.28%	7.92%	0.00%	7.92%
Working Capital Allowance		\$147,738,108	(\$65,855,660)	\$81,882,448	\$ -	\$81,882,448

### 10 Notes

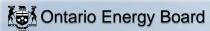
(2)

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%. Average of opening and closing balances for the year.



### **Utility Income**

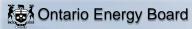
Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$196,398,374	(\$17,523,382)	\$178,874,992	\$ -	\$178,874,992
2	Other Revenue (*)	1) \$11,722,041	(\$2,550)	\$11,719,491	\$ -	\$11,719,491
3	Total Operating Revenues	\$208,120,414	(\$17,525,932)	\$190,594,483	<u>    \$ -</u>	\$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 Capital taxes	\$2,225,544 \$ -	\$ - \$ -	\$2,225,544 \$ -	\$ -	\$2,225,544 \$ -
7 8	Other expense	\$ -	\$ - \$ -	<b>\$</b> -	\$ - \$ -	<b>\$</b> -
Ü	Other expense	Ψ-	Ψ-		Ψ-	
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	<u> </u>	\$4,897,015
	(3	<u> </u>	(* / / - / /	<u> </u>	<del></del>	
14	Utility net income	\$37,955,064	(\$4,398,730)	\$33,556,334	(\$2,203,253)	\$31,353,081
Notes	Other Revenues / Revenu	ue Offsets				
(4)	0	00.044.000	(00.550)	00.040.400		<b>#</b> 0.040.400
(1)	Specific Service Charges Late Payment Charges	\$6,014,982 \$720,000	(\$2,550) \$ -	\$6,012,432 \$720,000		\$6,012,432 \$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
	Cinc. meeme and bouddions	40,017,020		\$5,511,020		ψ3,011,020
	Total Revenue Offsets	\$11,722,041	(\$2,550)	\$11,719,491	\$ -	\$11,719,491
		·		<u> </u>		



### Taxes/PILs

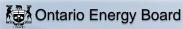
Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	<b>Determination of Taxable Income</b>			
1	Utility net income before taxes	\$37,955,064	\$33,556,335	\$33,957,989
2	Adjustments required to arrive at taxable utility income	(\$19,959,370)	(\$19,474,050)	(\$19,959,370)
3	Taxable income	\$17,995,695	\$14,082,285	\$13,998,619
	Calculation of Utility income Taxes			
4	Income taxes	\$4,476,359	\$3,599,306	\$3,599,306
6	Total taxes	\$4,476,359	\$3,599,306	\$3,599,306
7	Gross-up of Income Taxes	\$1,597,852	\$1,297,709	\$1,297,709
8	Grossed-up Income Taxes	\$6,074,211	\$4,897,015	\$4,897,015
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$6,074,211	\$4,897,015	\$4,897,015
10	Other tax Credits	(\$257,500)	(\$132,500)	(\$132,500)
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 11.31% 26.31%	15.00% 11.50% 26.50%	15.00% 11.50% 26.50%

### **Notes**



### Capitalization/Cost of Capital

Line No.	Particulars	Capitali	zation Ratio	Cost Rate	Return
		Initial A	Application		
	Delta	(%)	(\$)	(%)	(\$)
1	Debt 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 6	Preferred Shares Total Equity	0.00% 40.00%	\$ - \$408,118,973	9.30%	\$ - \$37,955,064
· ·	Total Equity	40.00%	\$400,110,973	9.30 /6	\$37,933,004
7	Total	100.00%	\$1,020,297,432	6.09%	\$62,148,357
		Settleme	nt Agreement		
		(%)	(\$)	(%)	(\$)
	Debt		, ,		
1 2	Long-term Debt Short-term Debt	56.00% 4.00%	\$511,195,528 \$36,513,966	3.65% 2.16%	\$18,653,525 \$788,702
3	Total Debt	60.00%	\$547,709,494	3.55%	\$19,442,226
	Earritu	<del></del>		<del></del>	
4	Equity  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 Boa	ard Decision		
	<b>-</b>	(%)	(\$)	(%)	(\$)
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 13	Preferred Shares Total Equity	0.00% 40.00%	\$ - \$365,139,663	9.30%	\$ - \$33,957,989
14	Total	100.00%	\$912,849,157	6.09%	\$55,603,468
	rotai	100.0070	ψ312,043,137	0.0370	ΨΟΟ,000,400
Notes (1)			r filed. For updated revenus, etc., use colimn M and Ad		

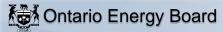


### Revenue Deficiency/Sufficiency

		Initial Appl	ication	Settlement A	greement	Per Board D	Decision
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1 2 3	Revenue Deficiency from Below Distribution Revenue Other Operating Revenue Offsets - net	\$158,309,877 \$11,722,041	\$38,088,497 \$158,309,877 \$11,722,041	\$158,312,045 \$11,719,491	\$20,562,947 \$158,312,045 \$11,719,491	\$158,312,045 \$11,719,491	\$23,312,668 \$155,562,324 \$11,719,491
4	Total Revenue	\$170,031,918	\$208,120,414	\$170,031,536	\$190,594,483	\$170,031,536	\$190,594,483
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$139,897,846 \$24,193,293 \$164,091,139	\$139,897,846 \$24,193,293 \$164,091,139	\$132,698,907 \$19,442,226 \$152,141,134	\$132,698,907 \$19,442,226 \$152,141,134	\$132,698,907 \$21,645,479 \$154,344,386	\$132,698,907 \$21,645,479 \$154,344,386
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	(\$14,018,591)	\$24,069,906	(\$1,583,648)	\$18,979,299	(\$3,786,901)	\$16,776,046
12 13	Income Tax Rate Income Tax on Taxable Income	26.31% (\$3,687,662)	26.31% \$6,331,711	26.50% (\$419,667)	26.50% \$5,029,514	26.50% (\$1,003,529)	26.50% \$4,445,652
14 15	Income Tax Credits Utility Net Income	(\$257,500) \$9,885,941	(\$257,500) \$37,955,064	(\$132,500) \$18,442,569	(\$132,500) \$33,556,334	(\$132,500) \$16,823,178	(\$132,500) \$31,353,081
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 22	Indicated Rate of Return Requested Rate of Return on Rate Base	3.34% 6.09%	6.09% 6.09%	4.15% 5.81%	5.81% 5.81%	4.21% 6.09%	5.81% 6.09%
23	Deficiency/Sufficiency in Rate of Return	-2.75%	0.00%	-1.66%	0.00%	-1.88%	-0.29%
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$37,955,064 \$28,069,124 \$38,088,497 <b>(1)</b>	\$37,955,064 (\$0)	\$33,556,335 \$15,113,766 \$20,562,947 (1)	\$33,556,335 (\$1)	\$33,957,989 \$17,134,811 \$23,312,668 <b>(1)</b>	\$33,957,989 (\$2,604,907)

Notes: (1)

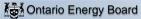
Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



### **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	
	Service Revenue Requirement						
8	(before Revenues)	\$208,120,415		\$190,594,484		\$193,199,390	
	(before revenues)	Ψ200,120,413		ψ130,334,404		Ψ193,199,390	
9	Revenue Offsets	\$11,722,041		\$11,719,491		\$ -	
10	Base Revenue Requirement	\$196,398,374		\$178,874,993		\$193,199,390	
	(excluding Tranformer Owership Allowance credit adjustment)						
11	Distribution revenue	\$196,398,374	(2)	\$178,874,992	(3)	\$178,874,992	
12	Other revenue	\$11,722,041	(-)	\$11,719,491	(0)	\$11,719,491	
		· · · · · · · · · · · · · · · · · · ·		· , , , ,			
13	Total revenue	\$208,120,414		\$190,594,483		\$190,594,483	
14	Difference (Total Revenue Less Distribution Revenue Requirement						
	before Revenues)	(\$0)	(1)	(\$1)	(1)	(\$2,604,907)	(1)
Notes (1) (2) (3)	Line 11 - Line 8 Distribution Revenue not including Transf Distribution Revenue not including Transf						

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-N UPDATED August 10, 2015



### Revenue Requirement Workform (RRWF) for 2015 Filers

### Tracking Forn

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.)

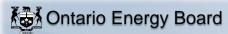
60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations@ontarioenergyboard.ca.

### Summary of Proposed Changes

I			Cost of	Capital	Rate Bas	e and Capital Exp	enditures	Op	erating Expense	es	Revenue Requirement			
	Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	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		Grossed up Revenue Deficiency / Sufficiency
		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	Change	\$ 62,148,357 \$	6.09% 0.00%		\$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 \$ -
		See note 12, 13 & 14 on Data_Input_Sheet, Update 2014 Actual Capital, Sentinel Lights Correction and PILs Update Change	\$ 62,076,555 \$ 62,076,555			\$1,040,409,211 \$1,040,409,211			\$ 6,154,952 \$ 6,154,952		\$ 208,025,368 \$ 208,025,368			
	Amended Settlement Agreement	See data Input Sheet for Notes Change	\$ 52,998,562 -\$ 9,077,993		\$ 912,849,157 -\$ 106,269,489	\$1,033,869,288 -\$ 6,539,923			\$ 4,897,015 -\$ 1,257,937		\$ 190,594,484 -\$ 17,430,884		\$ 178,874,992 -\$ 17,428,335	
		Change												

<sup>(2)</sup> Short description of change, issue, etc.

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) ACT-OEB-Q1-O UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers



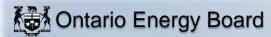
Version 5.00

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.

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# Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes\_PILs

2. Table of Contents 7. Cost\_of\_Capital

3. Data\_Input\_Sheet 8. Rev\_Def\_Suff

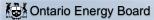
4. Rate\_Base 9. Rev\_Reqt

5. Utility Income 10. Tracking Sheet

### Notes:

1	(1)	Pale	green	cells	represen	t innuts

- (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



### 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) Allowance for Working Capital:	(\$226,411,300)	(5)	\$4,788,684	#	(\$221,622,617)	###		(\$221,622,617)	
	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 Other Revenue:	\$206,014,098		(\$19,793,422)		\$186,220,676	###			
	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% 11.36%				15.00% 11.50%				
	Provincial tax (%) Income Tax Credits	(\$245,500)				(\$125,500)				
		(\$243,300)				(\$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 (%) Prefered Shares Capitalization Ratio (%)	40.0%				40.0%				
	Prefered Shares Capitalization Ratio (%)	100.0%				100.0%				
		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%	###			
	Prefered Shares Cost Rate (%)									

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.

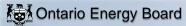
- (1)
- All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)

  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 colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income.
- Average of Gross Fixed Assets at beginning and end of the Test Year
  Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
  Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement Input total revenue obsers to deriving the base revenue revenue revenue revenue revenue revenue.

  4.0% unless an Applicant has proposed or peen approved for another amount.

  Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or
- approved WCA factor for another distributor, with supporting rationale (10) Revenue at current rates minus Transformer Ownership Allowance
- (11) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$187,327,073, number reflects amended settlement agreement.
  (12) Gross Fixed Assets (average) and Accumulated Depreciation (average) Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of new

- (14) PILs Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions Correction,
- (15) Removal of missed appointment charge
   (16) Changes per settlement agreement, including using April 2015 consensus long-term forecast
   (17) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate



### **Rate Base and Working Capital**

Line No.	Particulars	_	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) (3) (3)	\$1,131,642,673 (\$226,411,300) \$905,231,373	(\$50,656,231) \$4,788,684 (\$45,867,547)	\$1,080,986,443 (\$221,622,617) \$859,363,826	\$ - \$ - \$ -	\$1,080,986,443 (\$221,622,617) \$859,363,826
4	Allowance for Working Capital	(1)	\$145,492,777	(\$68,732,483)	\$76,760,294	<u> </u>	\$76,760,294
5	Total Rate Base	_	\$1,050,724,150	##########	\$936,124,119	<u> </u>	\$936,124,119

### (1) Allowance for Working Capital - Derivation

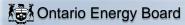
Controllable Expenses		\$95,863,434	(\$7,904,389)	\$87,959,045	\$ -	\$87,959,045
Cost of Power		\$928,733,588	\$ -	\$928,733,588	\$ -	\$928,733,588
Working Capital Base		\$1,024,597,022	(\$7,904,389)	\$1,016,692,633	\$ -	\$1,016,692,633
Working Capital Rate %	(2)	14.20%	-6.65%	7.55%	0.00%	7.55%
Working Capital Allowance		\$145,492,777	(\$68,732,483)	\$76,760,294	\$ -	\$76,760,294

### 10 Notes

(2) (3)

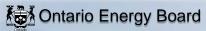
7 8 9

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%. Average of opening and closing balances for the year.



### **Utility Income**

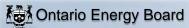
Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Operating Revenues: Distribution Revenue (at Proposed Rates)	\$206,014,098	(\$19,793,422)	\$186,220,676	\$ -	\$186,220,676
2	Other Revenue (1	)\$11,801,959_	(\$2,550)	\$11,799,409	\$ -	\$11,799,409
3	Total Operating Revenues	\$217,816,057	(\$19,795,972)	\$198,020,085	\$ -	\$198,020,085
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$93,565,672 \$48,948,694 \$2,297,762 \$- \$-	(\$7,904,389) (\$791,118) \$ - \$ - \$ -	\$85,661,283 \$48,157,576 \$2,297,762 \$-	\$ - \$ - \$ - \$ - \$ -	\$85,661,283 \$48,157,576 \$2,297,762 \$ -
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
<u>Notes</u>	Other Revenues / Revenu	ie Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$6,039,578 \$720,000 \$1,491,865 \$3,550,516	(\$2,550) \$ - \$ - \$ -	\$6,037,028 \$720,000 \$1,491,865 \$3,550,516		\$6,037,028 \$720,000 \$1,491,865 \$3,550,516
	Total Revenue Offsets	\$11,801,959	(\$2,550)	\$11,799,409	\$ -	\$11,799,409



### Taxes/PILs

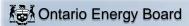
Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	<u>Determination of Taxable Income</u>			
1	Utility net income before taxes	\$39,086,938	\$34,411,923	\$34,823,817
2	Adjustments required to arrive at taxable utility income	(\$14,483,338)	(\$13,976,513)	(\$14,483,338)
3	Taxable income	\$24,603,601	\$20,435,410	\$20,340,479
	Calculation of Utility income Taxes			
4	Income taxes	\$6,239,454	\$5,289,883	\$5,289,883
6	Total taxes	\$6,239,454	\$5,289,883	\$5,289,883
7	Gross-up of Income Taxes	\$2,233,201	\$1,907,237	\$1,907,237
8	Grossed-up Income Taxes	\$8,472,655	\$7,197,120	\$7,197,120
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$8,472,655	\$7,197,120	\$7,197,120
10	Other tax Credits	(\$245,500)	(\$125,500)	(\$125,500)
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 11.36% 26.36%	15.00% 11.50% 26.50%	15.00% 11.50% 26.50%

### Notes



### Capitalization/Cost of Capital

Line No.	Particulars	Capital	ization 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
		Settleme	ent Agreement		
		(0/)	<b>(©)</b>	(0/)	<b>(n)</b>
	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
J	Total Debt	00.0070	ψ501,014,412	3.0170	ΨΣΟ,ΣΟΤ,ΤΣΣ
	Equity				
4	Common Equity	40.00%	\$374,449,648	9.19%	\$34,411,923
5	Preferred Shares	0.00%	<u> </u>	0.00%	<u> </u>
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 Bo	ard 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
10	Total Debt	00.0070	<del>\$501,014,412</del>	4.0470	Ψ22,003,102
	Equity		_		
11	Common Equity	40.00%	\$374,449,648	9.30%	\$34,823,817
12	Preferred Shares	0.00%	<u> </u>	0.00%	<u>\$-</u>
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)			filed. For updated revenue s, etc., use colimn M and Adj		ult of interrogatory

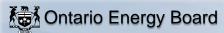


### **Revenue Deficiency/Sufficiency**

		Initial Appl	ication	Settlement A	Agreement	Per Board D	ecision
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1 2 3	Revenue Deficiency from Below Distribution Revenue Other Operating Revenue Offsets - net	\$158,868,175 \$11,801,959	\$47,145,922 \$158,868,176 \$11,801,959	\$158,870,343 \$11,799,409	\$27,350,334 \$158,870,342 \$11,799,409	\$158,870,343 \$11,799,409	\$30,285,494 \$155,935,182 \$11,799,409
4	Total Revenue	\$170,670,135	\$217,816,057	\$170,669,752	\$198,020,085	\$170,669,752	\$198,020,085
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses	\$144,812,128 \$25,444,336 \$170,256,464	\$144,812,128 \$25,444,336 \$170,256,464	\$136,116,621 \$20,294,422 \$156,411,043	\$136,116,621 \$20,294,422 \$156,411,043	\$136,116,621 \$22,669,182 \$158,785,803	\$136,116,621 \$22,669,182 \$158,785,803
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	(\$14,069,667)	\$33,076,256	\$282,196	\$27,632,529	(\$2,092,563)	\$25,257,770
12 13	Income Tax Rate Income Tax on Taxable Income	26.36% (\$3,708,447)	26.36% \$8,718,155	26.50% \$74,782	26.50% \$7,322,620	26.50% (\$554,529)	26.50% \$6,693,309
14 15	Income Tax Credits Utility Net Income	(\$245,500) \$4,367,618	(\$245,500) \$39,086,939	(\$125,500) \$14,309,427	(\$125,500) \$34,411,923	(\$125,500) \$12,563,979	(\$125,500) \$32,037,163
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 22	Indicated Rate of Return Requested Rate of Return on Rate Base	2.84% 6.14%	6.14% 6.14%	3.70% 5.84%	5.84% 5.84%	3.76% 6.14%	5.84% 6.14%
23	Deficiency/Sufficiency in Rate of Return	-3.30%	0.00%	-2.15%	0.00%	-2.38%	-0.30%
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$39,086,938 \$34,719,321 \$47,145,922 <b>(1)</b>	\$39,086,938 \$0	\$34,411,923 \$20,102,495 \$27,350,334 (1)	\$34,411,923 \$0	\$34,823,817 \$22,259,838 \$30,285,494 <b>(1)</b>	\$34,823,817 (\$2,786,654)

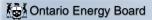
Notes: (1)

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



### **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	\$ -		<b>*</b> **,****,****		<b>*</b> **,****,****	
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	
	Comice Devenue Demvirement						
8	Service Revenue Requirement	<b>*</b>		<b>*</b> 400 000 00=		<b>*</b>	
	(before Revenues)	\$217,816,057		\$198,020,085		\$200,806,740	
9	Revenue Offsets	\$11,801,959		\$11,799,409		\$ -	
10	Base Revenue Requirement	\$206,014,098		\$186,220,676		\$200,806,740	
	(excluding Tranformer Owership Allowance credit adjustment)	· · · · · · · · · · · · · · · · · · ·		<u> </u>		* ***********	
11	Distribution revenue	\$206,014,098	(2)	\$186,220,676	(3)	\$186,220,676	
12	Other revenue	\$11,801,959	(2)	\$11,799,409	(3)	\$11,799,409	
	Canon revende	Ψ11,001,000		Ψ11,100,100		Ψ11,100,100	
13	Total revenue	\$217,816,057		\$198,020,085		\$198,020,085	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$0	(1)	\$0	(1)	(\$2,786,654)	(1)
	bololo Novolidos,	Φ0	(')	Φ0	(1)	(\$2,780,034)	(')
Notes (1) (2) (3)	Line 11 - Line 8 Distribution Revenue not including Transi Distribution Revenue not including Transi						



### 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.)

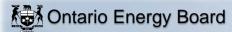
60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ IndustryRelations@ontarioenergyboard.ca.

### Summary of Proposed Changes

		Cost of	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement				
	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	\$ 47,145,92	

<sup>(2)</sup> Short description of change, issue, etc.

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-P UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers



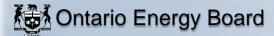
Version 5.00

<b>Utility Name</b>	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.

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-P UPDATED August 10, 2015



# Revenue Requirement Workform (RRWF) for 2015 Filers

1. Info 6. Taxes\_PILs

2. Table of Contents 7. Cost\_of\_Capital

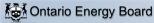
3. Data\_Input\_Sheet 8. Rev\_Def\_Suff

4. Rate\_Base 9. Rev\_Reqt

5. Utility Income 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

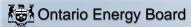


### Data Input (1)

		Initial Application	(2)	Adjustments		Settlement Agreement	(6)	Adjustments	Per Board Decision	
1	Rate Base									
	Gross Fixed Assets (average) Accumulated Depreciation (average) Allowance for Working Capital:	\$1,221,017,793 (\$275,019,996)	(5)	(\$55,656,231) \$5,639,884	#	\$ 1,165,361,562 (\$269,380,112)	### ###		\$1,165,361,562 (\$269,380,112)	
	Controllable Expenses Cost of Power	\$98,974,203 \$945,198,501		(\$9,335,140)		\$ 89,639,063 \$ 945,198,501			\$89,639,063 \$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 Distribution Revenue at Proposed Rates Other Revenue:	\$159,356,002 \$212,531,699	(10)	\$2,167 (\$22,094,972)		\$159,358,169 \$190,436,727	### ###			
	Specific Service Charges Late Payment Charges Other Distribution Revenue	\$6,064,123 \$720,000 \$1,529,669		(\$2,550) \$0 \$0		\$6,061,573 \$720,000 \$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 \$ 2,372,325			\$49,383,520 \$2,372,325	
	Property taxes Other expenses	\$2,372,325				\$ 2,372,325			\$2,372,325	
3	Taxes/PILs									
	Taxable Income:									
	Adjustments required to arrive at taxable income	(\$18,604,719)	(3)			(\$18,049,075)	14			
	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% 11.34%				15.00% 11.50%				
	Provincial tax (%) 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 (%) Prefered Shares Capitalization Ratio (%)	40.0% 0.0%				40.0% 0.0%				
	1 Totaled Ghares Capitalization Natio (70)	100.0%				100.0%				
	Cost of Capital									
	Long-term debt Cost Rate (%)	4.23%				3.75%				
	Short-term debt Cost Rate (%) Common Equity Cost Rate (%)	2.16% 9.30%				2.16% 9.19%	###			
	Prefered Shares Cost Rate (%)	0.00%				0.00%	*****			
		2.0070				2.3070				

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
- colimn M and Adjustments in column I
- Net of addbacks and deductions to arrive at taxable income.
- (3) (4) (5)
- Average of Gross Fixed Assets at beginning and end of the Test Year
  Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- 4.0% unless an Applicant has proposed or been approved for another amount.
- Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
  - (10) Revenue at current rates minus Transformer Ownership Allowance
- (11) Distribution Revenue not including Transformer Ownership Allowance, Total Revenue Requirement is \$191,542,089, number reflects amended settlement agreement. (12) Gross Fixed Assets (average) and Accumulated Depreciation (average) Updated for 2014 Actuals and flow through 2016 through 2020, Per Settlement Removal of new
- (13) Correction To include Sentinel Light Variable Charge
- (14) PILs Update per (12); Ontario Apprenticeship Tax Credit program legislative changes; Ontario Small Business Deduction Correction; Charitable Contributions Correction, (15) Removal of missed appointment charge
- (16) Changes per settlement agreement, including using April 2015 consensus long-term forecast (17) Updated per October 2015 Deemed ROE, Also related to note (9) Settled Working Capital Rate



### **Rate Base and Working Capital**

_	_			
Rate	<b>、</b> D	•	~	-

Line No.	Particulars	_	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) (3) (3)	\$1,221,017,793 (\$275,019,996) \$945,997,797	(\$55,656,231) \$5,639,884 (\$50,016,346)	\$1,165,361,562 (\$269,380,112) \$895,981,450	\$ - \$ - \$ -	\$1,165,361,562 (\$269,380,112) \$895,981,450
4	Allowance for Working Capital	(1)	\$148,272,524	(\$70,452,739)	\$77,819,785	<u> </u>	\$77,819,785
5	Total Rate Base	_	\$1,094,270,321	#########	\$973,801,235	<u> </u>	\$973,801,235

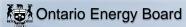
### (1) Allowance for Working Capital - Derivation

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 Base		\$1,044,172,704	(\$9,335,140)	\$1,034,837,564	 \$ -	\$1,034,837,564
Working Capital Rate %	(2)	14.20%	-6.68%	7.52%	0.00%	7.52%
Working Capital Allowance		\$148,272,524	(\$70,452,739)	\$77,819,785	\$ -	\$77,819,785

### 10 Notes

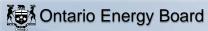
(2)

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%. Average of opening and closing balances for the year.



### **Utility Income**

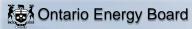
Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Operating Revenues: Distribution Revenue (at Proposed Rates)	\$212,531,699	(\$22,094,972)	\$190,436,727	\$ -	\$190,436,727
2	. ,	(1) \$11,897,833	(\$2,550)	\$11,895,283	<u> </u>	\$11,895,283
3	Total Operating Revenues	\$224,429,532	(\$22,097,522)	\$202,332,010	\$ -	\$202,332,010
4 5 6 7 8	Operating Expenses: OM+A Expenses Depreciation/Amortization Property taxes Capital taxes Other expense	\$96,601,878 \$50,294,804 \$2,372,325 \$ - \$ -	(\$9,335,140) (\$911,284) \$ - \$ - \$ -	\$87,266,738 \$49,383,520 \$2,372,325 \$-	\$ - \$ - \$ - \$ - \$ -	\$87,266,738 \$49,383,520 \$2,372,325 \$ -
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	<u> </u>	\$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 / Reven	ue Offsets				
(1)	Specific Service Charges Late Payment Charges Other Distribution Revenue Other Income and Deductions	\$6,064,123 \$720,000 \$1,529,669 \$3,584,041	(\$2,550) \$ - \$ - \$ -	\$6,061,573 \$720,000 \$1,529,669 \$3,584,041		\$6,061,573 \$720,000 \$1,529,669 \$3,584,041
	Total Revenue Offsets	\$11,897,833	(\$2,550)	\$11,895,283	<u>\$-</u>	\$11,895,283



### Taxes/PILs

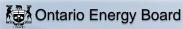
Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	<b>Determination of Taxable Income</b>			
1	Utility net income before taxes	\$40,706,856	\$35,796,933	\$36,225,406
2	Adjustments required to arrive at taxable utility income	(\$18,604,719)	(\$18,049,075)	(\$18,604,719)
3	Taxable income	\$22,102,137	\$17,747,858	\$17,620,687
	Calculation of Utility income Taxes			
4	Income taxes	\$5,588,566	\$4,584,682	\$4,584,682
6	Total taxes	\$5,588,566	\$4,584,682	\$4,584,682
7	Gross-up of Income Taxes	\$1,998,579	\$1,652,981	\$1,652,981
8	Grossed-up Income Taxes	\$7,587,145	\$6,237,663	\$6,237,663
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$7,587,145	\$6,237,663	\$6,237,663
10	Other tax Credits	(\$233,500)	(\$118,500)	(\$118,500)
	Tax Rates			
11 12 13	Federal tax (%) Provincial tax (%) Total tax rate (%)	15.00% 11.34% 26.34%	15.00% 11.50% 26.50%	15.00% 11.50% 26.50%

### Notes



### Capitalization/Cost of Capital

Line No.	Particulars	Capitali	ization Ratio	Cost Rate	Return
		Initial A	Application		
	Delet	(%)	(\$)	(%)	(\$)
1	Debt 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 6	Preferred Shares Total Equity	0.00% 40.00%	\$ - \$437,708,128	9.30%	\$ - \$40,706,856
· ·	Total Equity	40.00 /6	φ437,700,120	9.30 %	\$40,700,830
7	Total	100.00%	\$1,094,270,321	6.18%	\$67,573,381
		Settleme	nt Agreement		
		(%)	(\$)	(%)	(\$)
	Debt	50.000/	ΦΕ4Ε 000 000	0.750/	<b>#00.400.400</b>
1 2	Long-term Debt Short-term Debt	56.00% 4.00%	\$545,328,692 \$38,952,049	3.75% 2.16%	\$20,433,466 \$841,364
3	Total Debt	60.00%	\$584,280,741	3.64%	\$21,274,830
	Equity	<u></u>		<del></del>	
4	Equity  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 Boa	ard Decision		
	<b>-</b>	(%)	(\$)	(%)	(\$)
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 13	Preferred Shares Total Equity	0.00% 40.00%	\$ - \$389,520,494	9.30%	\$ - \$36,225,406
14	Total	100.00%	\$973,801,235	6.18%	\$60,134,174
14	Total	100.00 %	\$973,801,233	0.1878	\$00,134,174
Notes					
(1)			<ul> <li>filed. For updated revenues, etc., use colimn M and Ad</li> </ul>		

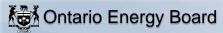


### Revenue Deficiency/Sufficiency

		Initial Appl	ication	Settlement A	greement	Per Board D	Decision
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1 2 3	Revenue Deficiency from Below Distribution Revenue Other Operating Revenue Offsets - net	\$159,356,002 \$11,897,833	\$53,175,698 \$159,356,002 \$11,897,833	\$159,358,169 \$11,895,283	\$31,078,558 \$159,358,169 \$11,895,283	\$159,358,169 \$11,895,283	\$34,295,451 \$156,141,276 \$11,895,283
4	Total Revenue	\$171,253,835	\$224,429,532	\$171,253,452	\$202,332,010	\$171,253,452	\$202,332,010
5 6 8	Operating Expenses Deemed Interest Expense Total Cost and Expenses Utility Income Before Income	\$149,269,006 \$26,866,525 \$176,135,531 (\$4,881,697)	\$149,269,006 \$26,866,525 \$176,135,531 \$48,294,001	\$139,022,583 \$21,274,830 \$160,297,413 \$10,956,039	\$139,022,583 \$21,274,830 \$160,297,413 \$42,034,597	\$139,022,583 \$23,908,768 \$162,931,351 \$8,322,101	\$139,022,583 \$23,908,768 \$162,931,351 \$39,400,659
J	Taxes	(\$4,001,001)	ψ10,204,001	ψ10,000,000	ψ12,001,001	ψο,ο22,101	φου, 400,000
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$18,604,719)	(\$18,604,719)	(\$18,049,075)	(\$18,049,075)	(\$18,049,075)	(\$18,049,075)
11	Taxable Income	(\$23,486,415)	\$29,689,282	(\$7,093,036)	\$23,985,522	(\$9,726,974)	\$21,351,584
12 13	Income Tax Rate Income Tax on Taxable Income	26.34% (\$6,186,708)	26.34% \$7,820,645	26.50% (\$1,879,655)	26.50% \$6,356,163	26.50% (\$2,577,648)	26.50% \$5,658,170
14 15	Income Tax Credits Utility Net Income	(\$233,500) \$1,538,511	(\$233,500) \$40,706,856	(\$118,500) \$12,954,193	(\$118,500) \$35,796,933	(\$118,500) \$11,018,249	(\$118,500) \$33,162,996
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 22	Indicated Rate of Return Requested Rate of Return on Rate Base	2.60% 6.18%	6.18% 6.18%	3.51% 5.86%	5.86% 5.86%	3.59% 6.18%	5.86% 6.18%
23	Deficiency/Sufficiency in Rate of Return	-3.58%	0.00%	-2.35%	0.00%	-2.59%	-0.31%
24 25 26	Target Return on Equity Revenue Deficiency/(Sufficiency) Gross Revenue Deficiency/(Sufficiency)	\$40,706,856 \$39,168,345 \$53,175,698 <b>(1)</b>	\$40,706,856 \$0	\$35,796,933 \$22,842,740 \$31,078,558 <b>(1)</b>	\$35,796,933 \$0	\$36,225,406 \$25,207,157 \$34,295,451 <b>(1)</b>	\$36,225,406 (\$3,062,410)

Notes: (1)

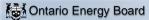
Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



### **Revenue Requirement**

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1 2 3 5	OM&A Expenses Amortization/Depreciation Property Taxes Income Taxes (Grossed up) Other Expenses	\$96,601,878 \$50,294,804 \$2,372,325 \$7,587,145 \$ -		\$87,266,738 \$49,383,520 \$2,372,325 \$6,237,663		\$87,266,738 \$49,383,520 \$2,372,325 \$6,237,663	
7	Return Deemed Interest Expense Return on Deemed Equity	\$26,866,525 \$40,706,856		\$21,274,830 \$35,796,933		\$23,908,768 \$36,225,406	
8	Service Revenue Requirement (before Revenues)	\$224,429,532		\$202,332,010		\$205,394,420	
9 10	Revenue Offsets Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	\$11,897,833 \$212,531,699		\$11,895,283 \$190,436,727		\$ - \$205,394,420	
11 12	Distribution revenue Other revenue	\$212,531,699 \$11,897,833	(2)	\$190,436,727 \$11,895,283	(3)	\$190,436,727 \$11,895,283	
13	Total revenue	\$224,429,532		\$202,332,010		\$202,332,010	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	\$0	(1)	\$0	(1)	(\$3,062,410)	(1)
Notes (1) (2) (3)	Line 11 - Line 8 Distribution Revenue not including Transf Distribution Revenue not including Transf						

Hydro Ottawa Limited EB-2015-0004 Interrogatory Responses IR(OEB Staf #1) Att-OEB-Q1-P UPDATED August 10, 2015



### 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.

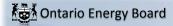
(1) Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

(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

		Cost of	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)		Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues			
	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	
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	Settement - 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  ${
  m H1}$  to  ${
  m H13}$ .
- 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

s

Tabs  $\ensuremath{\text{H1}}$  to  $\ensuremath{\text{H13}}$  relate to the Historical Year.

Tabs B1 to B13 relate to the Bridge Year.

Tabs T1 to T13 relate to the Test Year.

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 Ho - PILs, Tax Provision Historical Year

H1 - Adj. Taxable Income Historical Year

H4 - Schedule 4 Loss Carry Forward Historical Year

H8 - Schedule 8 Historical'!A1

<u>H10 - Schedule 10 CEC Historical Year</u> <u>H13 - Schedule 13 Tax Reserves Historical</u>

Bridge Year <u>B0 - PILs,Tax Provision Bridge Year</u>

B1 - Adj. Taxable Income Bridge Year

B4 - Schedule 4 Loss Carry Forward Bridge Year

<u>B8 - Schedule 8 CCA Bridge Year</u> <u>B10 - Schedule 10 CEC Bridge Year</u>

B13 - Schedule 13 Tax Reserves Bridge Year

Test Year To 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

1

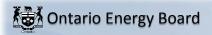
### **Income Tax/PILs Workform for 2016 Filers**

No inputs required on this worksheet.

### Inputs on Service Revenue Requirement Worksheet

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

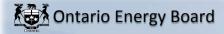
Item	Working Paper Reference	
Adjustments required to arrive at taxable income Test Year - Payments in Lieu of Taxes (PILs)	as below <u>T0</u>	-19,578,061 2,760,062
Test Year - Grossed-up PILs Federal Tax Rate	<u>T0</u> <u>T0</u>	3,755,187 15.0%
Ontario Tax Rate	<u>T0</u>	11.5%
Calculation of Adjustments required to arrive at Taxable Income		
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



Rate Base		S	\$ 833,119,318		
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	Т	\$ 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	<u>T1</u>
Return on Rate Base			\$ 47,805,053	AF = AC + AD +	AE

Qι	estions 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
	Did the applicant pay dividends?  [Yes, please describe what was the tax treatment in the manager's summary.	Yes	Yes	Yes

8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?



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 exceds \$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.



### **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%)

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits
Total Tax Credits

Corporate PILs/Income Tax Provision for Historical Year

**Wires Only** 

11.50%

15.00%

С

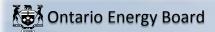
\$ 1,027,371 **A** 

26.50% **M** = **K** + **L** 

\$ 272,253 E = A \* D

F G \$ - H=F+G

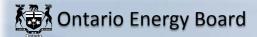
\$ 272,253 I = H + E



## **Adjusted Taxable Income - Historical Year**

	T2S1 line #	Total for Legal	Non-Distribution	Historic
Income before PILs/Taxes		Entity	Eliminations	Wires Only
Additions:	Α	28,783,000		28,783,000
	103	6 420		6,439
Interest and penalties on taxes	103	6,439		
Amortization of tangible assets	_	30,249,000 5,791,000		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 linerest  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				
	200			1 0
Interest Expensed on Capital Leases  Realized Income from Deferred Credit Accounts	290 291			0
	_	F07.004		507.00
Pensions New distributions	292	597,824		597,824
Non-deductible penalties	293			0
	294 295			0
ARO Accretion expense	295	10,438		10,438
Capital Contributions Received (ITA 12(1)(x))		10,430		10,430
Lease Inducements Received (ITA 12(1)(x))				
Deferred Revenue (ITA 12(1)(a))	<u> </u>			
Prior Year Investment Tax Credits received	<u> </u>	11,878		11,878
Current Year Investment Tax Credits received	<del>                                     </del>	226,323		226,323
Current real investment rax Creuits received	1	220,323		220,320

mpairment charge		1,250,168		1,250,168
				(
Total Additions		46,417,091	0	46,417,09°
Deductions:				
Gain on disposal of assets per financial statements	401			
Dividends not taxable under section 83	402	04.040.000		
Capital cost allowance from Schedule 8	403	64,818,889		64,818,889
Terminal loss from Schedule 8	404	04.757		04.75
Cumulative eligible capital deduction from Schedule 10	405	91,757		91,75
Allowable business investment loss	406			
Deferred and prepaid expenses	409			
Scientific research expenses claimed in year	411	2 227 504		2 227 52
Tax reserves claimed in current year	413 414	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		570,527		570,527
Book income of joint venture or partnership  Equity in income from subsidiary or affiliates	305			
Other deductions: (Please explain in detail the nature of the item)	306			
Other deductions. (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390	1,857,000		1,857,000
Capital Lease Payments	391	1,037,000		1,057,000
Non-taxable imputed interest income on deferral and variance accounts	392			
Non taxable impated interest income on deterral and variance accounts	393			
	394			
ARO Payments - Deductible for Tax when Paid	30.1	103,721		103,72
ITA 13(7.4) Election - Capital Contributions Received		100,121		(
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)				(
Tax credits accrued for in current year & deducted in financials in current year		227,057		227,057
				(
				(
				(
				(
				(
Total Deductions		73,960,205	0	73,960,20
Net Income for Tax Purposes		1,239,886	0	1,239,886
Charitable donations from Schedule 2	311	212,515		212,51
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			(
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and				
ealculation in Manager's summary)	332			<u> </u>
imited partnership losses of preceding taxation years from Schedule 4	335			
TAXABLE INCOME		1,027,371	0	1,027,37



### Schedule 7-1 Loss Carry Forward - Historical

## **Corporation Loss Continuity and Application**

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

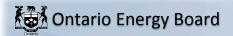
<u>B4</u>

<u>B4</u>



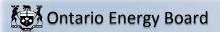
### Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non- Distribution Portion	UCC Regulated Historical Year
1	Distribution System - post 1987	194,128,563	994,943	193,133,620
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	23,891,295	735,570	23,155,725
2	Distribution System - pre 1988	63,500,604		63,500,604
8	General Office/Stores Equip	8,163,885		8,163,885
10	Computer Hardware/ Vehicles	5,514,836		5,514,836
10.1	Certain Automobiles			0
12	Computer Software	16,489,286		16,489,286
13 <sub>1</sub>	Lease # 1			0
13 2	Lease #2			0
13 <sub>3</sub>	Lease # 3			0
13 4	Lease # 4			0
	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
	Fibre Optic Cable	371,686		371,686
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment	85,572	85,572	0
45	Computers & Systems Software acq'd post Mar 22/04	26,138		26,138
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	357,958,594		357,958,594
50	Data Network Infrastructure Equipment - post Mar 2007	1,986,143		1,986,143
52	Computer Hardware and system software			0
95	CWIP			0
3	Building - pre 1988	9,673,783		9,673,783
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	681,790,385	1,816,085	679,974,300



## Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				824,938
Additions 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	
		=	485,878	485,878
Amount transferred on amalgamation or wind-up of subsidiary	0			0
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
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



B13 B13 B13 B13 B13 B13

B13

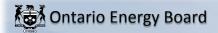
<u>B13</u>

B13 B13

### Schedule 13 Tax Reserves - Historical

### **Continuity of Reserves**

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
		<u>'</u>	
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting po	urposes		
Reserve for doubtful accounts ss. 20(1)(I)	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
			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
-Accmulated 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	1,010,212		1,010,212
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
Total	5,371,304	0	5,371,304



### **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

Wires Only

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

11.50%

15.00%

В

С

26.50% **D = B + C** 

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Bridge Year

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

\$ - 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.



## Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	Α		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	<u>B13</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		



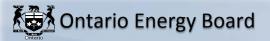
## Adjusted Taxable Income - Bridge Year

Interest Expensed on Capital Leases	
Realized Income from Deferred Credit Accounts Pensions 291 292	
Pensions 292	
	600,000
I INDITUEURUURUE DEHANES LAND LAND	000,000
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	182,500
	8,890,634
Deductions:	
Gain on disposal of assets per financial statements	
Dividends not taxable under section 83 402	
Capital cost allowance from Schedule 8 403 <u>B8</u> 7	1,086,230
Terminal loss from Schedule 8 404	
Cumulative eligible capital deduction from Schedule 10 405 B10	998,873
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	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	
Other deductions: (Please explain in detail the nature of the item)	



## 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
			02,1 10,011
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	<u>B4</u>	0
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and calculation in Manager's summary</i> )	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	-6,256,777



## **Corporation Loss Continuity and Application**

## Schedule 4 Loss Carry Forward - Bridge Year

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

<u>T4</u>

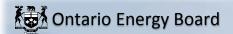
Net Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for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

**T**4



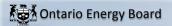
#### Schedule 8 CCA - Bridge Year

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CCA		UCC End of Bridge Year
1	Distribution System - post 1987	<u>H8</u>	\$ 193,133,620			\$ 193,133,620	\$ -	\$ 193,133,620	4%	\$ 7,725,345		\$ 185,408,275
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>H8</u>	\$ 23,155,725	\$ 2,259,608		\$ 25,415,333	\$ 1,129,804	\$ 24,285,529	6%	\$ 1,457,132		\$ 23,958,201
	Distribution System - pre 1988	<u>H8</u>	\$ 63,500,604			\$ 63,500,604	\$ -	\$ 63,500,604	6%	\$ 3,810,036		\$ 59,690,568
8	General Office/Stores Equip	<u>H8</u>	\$ 8,163,885	\$ 1,531,020		\$ 9,694,905	\$ 765,510	\$ 8,929,395	20%	\$ 1,785,879		\$ 7,909,026
10	Computer Hardware/ Vehicles	<u>H8</u>	\$ 5,514,836	\$ 1,464,507		\$ 6,979,343	\$ 732,254	\$ 6,247,090	30%	\$ 1,874,127		\$ 5,105,216
10.1	Certain Automobiles	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	<u>H8</u>	\$ 16,489,286	\$ 8,494,616		\$ 24,983,902	\$ 4,247,308	\$ 20,736,594	100%	\$ 20,736,594		\$ 4,247,308
13 1	Lease # 1	<u>H8</u>				\$ -	\$ -	\$		\$ -		\$ -
13 2	Lease #2	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 3	Lease # 3	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	<u>H8</u>				\$ -	\$ -	\$ -	8%	\$ -		\$ -
42	Fibre Optic Cable	<u>H8</u>	\$ 371,686			\$ 371,686	\$ -	\$ 371,686	12%	\$ 44,602		\$ 327,084
43.1	Certain Energy-Efficient Electrical Generating Equipment	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>H8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>H8</u>	\$ 26,138			\$ 26,138	\$ -	\$ 26,138	45%	\$ 11,762		\$ 14,376
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>H8</u>	\$ 357,958,594	\$ 78,153,441		\$ 436,112,035	\$ 39,076,721	\$ 397,035,315	8%	\$ 31,762,825		\$ 404,349,210
50	Data Network Infrastructure Equipment - post Mar 2007	<u>H8</u>	\$ 1,986,143	\$ 1,097,672		\$ 3,083,815	\$ 548,836	\$ 2,534,979	55%	\$ 1,394,238		\$ 1,689,577
52	Computer Hardware and system software	<u>H8</u>				\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
3	Building - pre 1988		\$ 9,673,783			\$ 9,673,783	\$ -	\$ 9,673,783	5%	\$ 483,689		\$ 9,190,094
						\$ -	\$ -	\$ -	10%	\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
	TOTAL		\$ 679,974,300	\$ 93,000,864	\$ -	\$ 772,975,164	\$ 46,500,432	\$ 726,474,732		\$ 71,086,230	<u>B1</u>	\$ 701,888,934



## Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital		F	Reference H10	1,219,059
<u>Additions</u>				
Cost of Eligible Capital Property Acquired during Test Year	17,400,735			
Other Adjustments	0			
Subtotal	17,400,735	x 3/4 = 3	########	
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	l		- -	14,269,610
<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
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



### Schedule 13 Tax Reserves - Bridge Year

### **Continuity of Reserves**

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



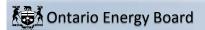
### PILs Tax Provision - Test Year

Regulatory Taxable Income			<u>T1</u>	\$ 11,047,405 <b>A</b>
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	26.50% <b>D = B + C</b>
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits				\$ 2,927,562   E = A * D
Corporate PILs/Income Tax Provis	ion for Test Year			\$ 2,760,062 I = H + E <u>S. Su</u>
Corporate PILs/Income Tax Provision	n Gross Up <sup>1</sup>	73.50%	J	\$ 995,125 K = J * I
Income Tax (grossed-up)				\$ 3,755,187 L = K + I <u>S. Su</u>

**Wires Only** 

#### Note:

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



#### Taxable Income - Test Year

		Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes		<u>A.</u>	30,625,466
	T2 S1 line #	· · · · · · · · · · · · · · · · · · ·	

	T2 S1 line #		
dditions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104		40,378,86
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	<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	237		
12(1)(z.2)			
Other Additions: (please explain in detail the			
nature of the item) Interest Expensed on Capital Leases	200		
·	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		000,000
	294		
	295		
	200		
	296		
	297		
ADO Appretion expense			
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	401		
statements	400		
Dividends not taxable under section 83	402	To	60 060 740
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		
	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411	T40	0.007.504
Tax reserves end of year	413	<u>T13</u>	3,227,504
Reserves from financial statements - balance at	414	<u>T13</u>	5,371,304
beginning of year			
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305	<b> </b>	
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the			
nature of the item)			
Interest capitalized for accounting deducted for	390		
tax Capital Lease Payments	201		
Capital Lease Payments	391	<u> </u>	

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
N== N== = = = = = = = = = = = = = = = =			
NET INCOME FOR TAX PURPOSES		calculated	11,047,405
Charitable donations	311		
Taxable dividends received under section 112 or	320		
Non-capital losses of preceding taxation years from	331	<u>T4</u>	0
Schedule 7-1 Net-capital losses of preceding taxation years	332	_	
(Please show calculation)	002		
Limited partnership losses of preceding taxation years from Schedule 4	335		
DECUMATORY TAYAR: T :::COM		1 1 2 2	44.047.467
REGULATORY TAXABLE INCOME		calculated	11,047,405



### Schedule 7-1 Loss Carry Forward - Test Year

### **Corporation Loss Continuity and Application**

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

Net Capital Loss Carry Forward Deduction		Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	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



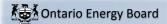
Schedule 8 CCA - Test Year

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	<u>B8</u>	\$ 185,408,275			\$ 185,408,275	\$ -	\$ 185,408,275	4%	\$ 7,416,331		\$ 177,991,944
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>B8</u>	\$ 23,958,201	3,085,755		\$ 27,043,956	\$ 1,542,878	\$ 25,501,079	6%	\$ 1,530,065		\$ 25,513,892
2	Distribution System - pre 1988	<u>B8</u>	\$ 59,690,568			\$ 59,690,568	\$ -	\$ 59,690,568	6%	\$ 3,581,434		\$ 56,109,134
8	General Office/Stores Equip	<u>B8</u>	\$ 7,909,026	4,688,193		\$ 12,597,219	\$ 2,344,097	\$ 10,253,123	20%	\$ 2,050,625		\$ 10,546,595
10	Computer Hardware/ Vehicles	<u>B8</u>	\$ 5,105,216	1,289,703		\$ 6,394,919	\$ 644,852	\$ 5,750,068	30%	\$ 1,725,020		\$ 4,669,899
10.1	Certain Automobiles	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	<u>B8</u>	\$ 4,247,308	5,746,639		\$ 9,993,947	\$ 2,873,320	\$ 7,120,628	100%	\$ 7,120,628		\$ 2,873,320
	Lease # 1	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
	Lease #2	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
	Lease # 3	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than BI	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	8%	\$ -		\$ -
	Fibre Optic Cable	<u>B8</u>	\$ 327,084			\$ 327,084	\$ -	\$ 327,084	12%	\$ 39,250		\$ 287,834
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>B8</u>	\$ 14,376			\$ 14,376	\$ -	\$ 14,376	45%	\$ 6,469		\$ 7,907
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>B8</u>	\$ 404,349,210	55,468,861		\$ 459,818,071	\$ 27,734,431	\$ 432,083,640	8%	\$ 34,566,691		\$ 425,251,380
50	Data Network Infrastructure Equipment - post Mar 2007	<u>B8</u>	\$ 1,689,577	3,067,144		\$ 4,756,721	\$ 1,533,572	\$ 3,223,149	55%	\$ 1,772,732		\$ 2,983,989
52	Computer Hardware and system software	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
3	Building - pre 1988		\$ 9,190,094			\$ 9,190,094	\$ -	\$ 9,190,094	5%	\$ 459,505		\$ 8,730,589
			\$ -			\$ -	\$ -	\$ -	10%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -				Ψ	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$
	TOTAL	•	\$ 701,888,934	\$ 73,346,295	\$ -	\$ 775,235,229	\$ 36,673,148	\$ 738,562,082		\$ 60,268,749	<u>T1</u>	\$ 714,966,480



### Schedule 10 CEC - Test Year

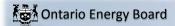
Cumulative Eligible Capital				<u>B10</u>	13,270,737
Additions Cost of Eligible Capital Property Acquired during Test Year		376,655			
Other Adjustments		0			
	Subtotal	376,655	x 3/4 =	282,491	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	е	0	x 1/2 =	0	
			=	282,491	282,491
Amount transferred on amalgamation or wind-up of subsidiary		0			0
	Subtotal			-	13,553,228
<u>Deductions</u>					
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 In	ncome")		13,553,228	x 7% =	948,726
Cumulative Eligible Capital - Closing Balance					12,604,502



### Schedule 13 Tax Reserves - Test Year

#### **Continuity of Reserves**

_						Test Year Adjustments		1			
Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	B13	0	1	0				0			1
Tax Reserves Not Deducted for accounting purposes	DIO	0	1	U				0		1	1
Reserve for doubtful accounts ss. 20(1)(I)	B13	3,227,504	1	3,227,504		0	0	3,227,504	T		
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0,227,004		0,227,004		· ·		0,227,004		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	
Other tax reserves	<u>510</u>	0		0				0		0	
	l	0		0				0		0	
Total		3,227,504	0	3,227,504	<u>T1</u>	0	0	3,227,504	<u>T1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)	5.40										
General Reserve for Inventory Obsolescence (non-specific)	<u>B13</u>	0		0				0		0	
General reserve for bad debts	<u>B13</u>	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	<u>B13</u>	0		0				0		0	
- Medical and Life Insurance	<u>B13</u>	0		0				0		0	
-Short & Long-term Disability	<u>B13</u>	0		0				0		0	
-Accmulated Sick Leave	<u>B13</u>	0		0				0		0	
- Termination Cost	<u>B13</u>	0		0				0		0	
- Other Post-Employment Benefits	<u>B13</u>	0		0				0		0	
Provision for Environmental Costs	<u>B13</u>	0		0				0		0	
Restructuring Costs	B13	0		0				0		0	
Accrued Contingent Litigation Costs	B13	0		0				0	-	0	
Accrued Self-Insurance Costs Other Contingent Liabilities	B13 B13	1,543,242		1,543,242				1,543,242	-	0	
Other Contingent Liabilities	<u>B13</u>	1,543,242		1,543,242				1,543,242	-	U	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>B13</u>	0		0				0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>B13</u>	0		0				0		0	
Other	<u>B13</u>	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		5,371,304	0	5,371,304	<u>T1</u>	0	0	5,371,304	<u>T1</u>	0	0



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	Settement - Test Year - 2017	
ast 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  ${
  m H1}$  to  ${
  m H13}$ .
- 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

s

Tabs  $\ensuremath{\text{H1}}$  to  $\ensuremath{\text{H13}}$  relate to the Historical Year.

Tabs B1 to B13 relate to the Bridge Year.

Tabs T1 to T13 relate to the Test Year.

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.



1. Info

S. Summary

A. Data Input Sheet

**B. Tax Rates & Exemptions** 

Historical Year Ho - PILs, Tax Provision Historical Year

H1 - Adj. Taxable Income Historical Year

H4 - Schedule 4 Loss Carry Forward Historical Year

H8 - Schedule 8 Historical'!A1

<u>H10 - Schedule 10 CEC Historical Year</u> <u>H13 - Schedule 13 Tax Reserves Historical</u>

Bridge Year <u>B0 - PILs,Tax Provision Bridge Year</u>

B1 - Adj. Taxable Income Bridge Year

B4 - Schedule 4 Loss Carry Forward Bridge Year

<u>B8 - Schedule 8 CCA Bridge Year</u> <u>B10 - Schedule 10 CEC Bridge Year</u>

B13 - Schedule 13 Tax Reserves Bridge Year

Test Year To 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

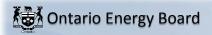
1

No inputs required on this worksheet.

### Inputs on Service Revenue Requirement Worksheet

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

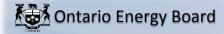
Item	Working Paper Reference	
Adjustments required to arrive at taxable income Test Year - Payments in Lieu of Taxes (PILs) Test Year - Grossed-up PILs Federal Tax Rate Ontario Tax Rate	as below	-21,165,928 2,671,102 3,634,152 15.0% 11.5%
Calculation of Adjustments required to arrive at Taxable Income Regulatory Income (before income taxes) Taxable Income Difference	<u>T1</u> <u>T1</u> calculated	31,971,974 10,806,045 -21,165,928 as above



Rate Base		s <b>\$</b>	869,749,016		
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	т \$	34,789,961	W = S * T	
Deemed Long Term Debt %	56.00%	υ \$	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%	АА \$	17,461,081	AD = X * AA	
Return on Equity (Regulatory Income)	9.19%	АВ \$	31,971,974	AE = Y * AB	<u>T1</u>
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?  If Yes, please describe what was the tax treatment in the manager's summary.	Yes	Yes	Yes

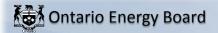
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?



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	00 000/	00.000/	00.000/	00.000/	00 000/
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 exceds \$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.



### **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%)

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Historical Year

**Wires Only** 

11.50%

15.00%

С

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

26.50% M = K + L

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

G \$ - H = F + G

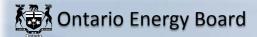
\$ - I = H + E



## **Adjusted Taxable Income - Historical Year**

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	Α	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	00,110,210		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			C
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,013,053		1,013,053
Charitable donations	112	1,010,000		.,,
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 club dues and rees  Non-deductible meals and entertainment expense	121	75,000		75,000
Non-deductible automobile expenses	121	75,000		75,000
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	123			0
Tax reserves deducted in prior year	124	3,227,504		3,227,504
Reserves from financial statements- balance at end of year	125	5,371,304		5,371,304
Soft costs on construction and renovation of buildings	120	5,371,304		5,371,304
	205			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	208			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	_			0
Gain on settlement of debt	220 226			0
Non-deductible advertising				
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			_
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property  Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	236 237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	290			0
Pensions	291	600,000		600,000
Non-deductible penalties	292	000,000		000,000
Non-deductible penalites	293			0
	295			0
ARO Accretion expense				(
Capital Contributions Received (ITA 12(1)(x))				C
Lease Inducements Received (ITA 12(1)(x))				C
Deferred Revenue (ITA 12(1)(a))				C
Prior Year Investment Tax Credits received				C
Current Year Investment Tax Credits received		182,500		182,500

mpairment charge				0
				(
				(
				(
				C
Total Additions		48,890,634	0	48,890,634
	•	, , ,		
Deductions:				
Gain on disposal of assets per financial statements	401			C
Dividends not taxable under section 83	402			(
Capital cost allowance from Schedule 8	403	71,086,230		71,086,230
Terminal loss from Schedule 8	404			C
Cumulative eligible capital deduction from Schedule 10	405	998,873		998,873
Allowable business investment loss	406			C
Deferred and prepaid expenses	409			(
Scientific research expenses claimed in year	411			C
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	, i		C
Equity in income from subsidiary or affiliates	306			C
Other deductions: (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390	1,427,000		1,427,000
Capital Lease Payments	391	, ,		C
Non-taxable imputed interest income on deferral and variance accounts	392			C
	393			C
	394			C
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				C
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				C
Deferred Revenue - ITA 20(1)(m) reserve				C
Principal portion of lease payments				C
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				C
Tax credits accrued for in current year & deducted in financials in current year				C
·				C
				C
				C
				C
				C
				C
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	,		(
Non-capital losses of preceding taxation years from Schedule 4	331			(
				-
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and calculation in Manager's summary</i> )	332			(
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and	332 335			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)				(



### Schedule 7-1 Loss Carry Forward - Historical

## **Corporation Loss Continuity and Application**

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

<u>B4</u>

<u>B4</u>



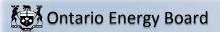
### Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non- Distribution Portion	UCC Regulated Historical Year
1	Distribution System - post 1987	185,408,275		185,408,275
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	23,958,201		23,958,201
2	Distribution System - pre 1988	59,690,568		59,690,568
8	General Office/Stores Equip	7,909,026		7,909,026
10	Computer Hardware/ Vehicles	5,105,216		5,105,216
10.1	Certain Automobiles			0
12	Computer Software	4,247,308		4,247,308
13 <sub>1</sub>	Lease # 1			0
13 2	Lease #2			0
13 <sub>3</sub>	Lease # 3			0
13 4	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable	327,084		327,084
43.1	Certain Energy-Efficient Electrical Generating Equipment	·		0
43.2	Certain Clean Energy Generation Equipment	0		0
45	Computers & Systems Software acq'd post Mar 22/04	14,376		14,376
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	404,349,210		404,349,210
50	Data Network Infrastructure Equipment - post Mar 2007	1,689,577		1,689,577
52	Computer Hardware and system software			0
95	CWIP			0
3	Building - pre 1988	9,190,094		9,190,094
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	701,888,934	0	701,888,934



### 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	
		:	#######	13,050,551
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			_ _	14,269,610
<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
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



B13 B13 B13 B13 B13 B13

B13

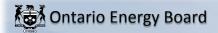
<u>B13</u>

B13 B13

#### Schedule 13 Tax Reserves - Historical

#### **Continuity of Reserves**

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
		<u>'</u>	
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting po	urposes		
Reserve for doubtful accounts ss. 20(1)(I)	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
			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
-Accmulated 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	1,010,212		1,010,212
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
Total	5,371,304	0	5,371,304



#### **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

**Wires Only** 

Reference B1 \$ 11,047,405 **A** 

26.50% **D = B + C** 

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Bridge Year

calculated \$

В

С

11.50%

15.00%

2,927,562 E = A \* D

\$ 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.



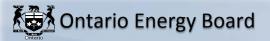
	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	Α		30,625,466
	•		<u>.                                      </u>
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		40,378,861
Amortization of intangible assets	106		
Recapture 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	<u>B13</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		



Other Additions			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit	200		
Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		000,000
Tion addedible perialities			
	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			
			107 500
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	405	B10	948,726
Schedule 10			0.0,
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	<u>B13</u>	3,227,504
Reserves from financial statements - balance	414	<u>B13</u>	5,371,304
at beginning of year  Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		233,300
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the nature of the item)			



Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on	392		
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)			
7.15.10			
Total Deductions		calculated	70,416,283
Not Income for Toy Durings		calculated	44 047 405
Net Income for Tax Purposes Charitable donations from Schedule 2	311	Calculated	11,047,405
Chantable 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	<u>B4</u>	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	<u> </u>	calculated	11,047,405



### **Corporation Loss Continuity and Application**

### Schedule 4 Loss Carry Forward - Bridge Year

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

<u>T4</u>

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	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

**T**4



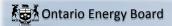
#### Schedule 8 CCA - Bridge Year

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CC	A	UCC End of Bridge Year
	Distribution System - post 1987	<u>H8</u>	\$ 185,408,275			\$ 185,408,275	\$ -	\$ 185,408,275	4%	\$ 7,416,33	1	\$ 177,991,944
	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>H8</u>	\$ 23,958,201	\$ 3,085,755		\$ 27,043,956	\$ 1,542,878	\$ 25,501,079	6%	\$ 1,530,06	5	\$ 25,513,892
2	Distribution System - pre 1988	<u>H8</u>	\$ 59,690,568			\$ 59,690,568	\$ -	\$ 59,690,568	6%	\$ 3,581,43	.4	\$ 56,109,134
8	General Office/Stores Equip	<u>H8</u>	\$ 7,909,026	\$ 4,688,193		\$ 12,597,219	\$ 2,344,097	\$ 10,253,123	20%	\$ 2,050,62	.5	\$ 10,546,595
10	Computer Hardware/ Vehicles	<u>H8</u>	\$ 5,105,216	\$ 1,289,703		\$ 6,394,919	\$ 644,852	\$ 5,750,068	30%	\$ 1,725,02	.0	\$ 4,669,899
10.1	Certain Automobiles	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	<u>H8</u>	\$ 4,247,308	\$ 5,746,639		\$ 9,993,947	\$ 2,873,320	\$ 7,120,628	100%	\$ 7,120,62	.8	\$ 2,873,320
13 1	Lease # 1	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 2	Lease #2	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 3	Lease # 3	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	<u>H8</u>				\$ -	\$ -	\$ -	8%	\$ -		\$ -
42	Fibre Optic Cable	<u>H8</u>	\$ 327,084			\$ 327,084	\$ -	\$ 327,084	12%	\$ 39,25	0	\$ 287,834
43.1	Certain Energy-Efficient Electrical Generating Equipment	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>H8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>H8</u>	\$ 14,376			\$ 14,376	\$ -	\$ 14,376	45%	\$ 6,46	.9	\$ 7,907
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>H8</u>	\$ 404,349,210	\$ 55,468,861		\$ 459,818,071	\$ 27,734,431	\$ 432,083,640	8%	\$ 34,566,69	4	\$ 425,251,380
50	Data Network Infrastructure Equipment - post Mar 2007	<u>H8</u>	\$ 1,689,577	\$ 3,067,144		\$ 4,756,721	\$ 1,533,572	\$ 3,223,149	55%	\$ 1,772,73	.2	\$ 2,983,989
52	Computer Hardware and system software	<u>H8</u>				\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
3	Building - pre 1988		\$ 9,190,094			\$ 9,190,094	\$ -	\$ 9,190,094	5%	\$ 459,50	5	\$ 8,730,589
						\$ -	\$ -	\$ -	10%	\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
	TOTAL		\$ 701,888,934	\$ 73,346,295	\$ -	\$ 775,235,229	\$ 36,673,148	\$ 738,562,082		\$ 60,268,74	.9 <u>B1</u>	\$ 714,966,480



### Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital		ı	Reference <u>H10</u>	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
<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
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



#### Schedule 13 Tax Reserves - Bridge Year

#### **Continuity of Reserves**

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



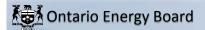
#### **PILs Tax Provision - Test Year**

Regulatory Taxable Income			<u>T1</u>	\$ 10,806,045 <b>A</b>
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	26.50% <b>D = B + C</b>
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits				\$ 2,863,602   E = A * D   F   F   G   F   G   F   F   F   F   F
Corporate PILs/Income Tax Provis		73.50%		\$ 2,671,102   I = H + E
Corporate PILs/Income Tax Provisio  Income Tax (grossed-up)	n Gross op	73.30%	J	\$ 963,050 K = J * I \$ 3,634,152 L = K + I <u>S. Su</u>

**Wires Only** 

#### Note:

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



#### Taxable Income - Test Year

Taxable Income Test Teal			
	F	orking Paper Ference	Test Year Taxable Income
Net Income Before Taxes		<u>A.</u>	31,971,974
		_	

Interest and penalties on taxes  Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489  Amortization of intangible assets	103		5,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489 Amortization of intangible assets	104		5,000
2-4 ADJUSTED ACCOUNTING DATA P489 Amortization of intangible assets			
			43,558,281
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		1,013,030
Taxable Capital Gains	113		
Political Donations	114		_
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on	118		
financial statements	440		
Capitalized interest  Non-deductible club dues and fees	119 120		
Non-deductible meals and entertainment	121		75,000
expense	400		,
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	237		
12(1)(z.2)			
Other Additions: (please explain in detail the nature of the item)			
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:			34,042,042
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>	65,124,596
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from	405	T10	00E 167
Schedule 10 CEC	405	<u>T10</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>T13</u>	3,227,504
Reserves from financial statements - balance at	414	T13	5,371,304
beginning of year			
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership  Equity in income from subsidiary or affiliates	305 306		
Other deductions: (Please explain in detail the	300		
nature of the item)			
Interest capitalized for accounting deducted for	000		
tax	390		
Capital Lease Payments			

_			
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	<u>T4</u>	C
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



### Schedule 7-1 Loss Carry Forward - Test Year

### **Corporation Loss Continuity and Application**

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

Net Capital Loss Carry Forward Deduction		Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	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



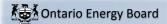
Schedule 8 CCA - Test Year

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	ı	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	<u>B8</u>	\$ 25,513,892	2,500,925		\$ 28,014,817	\$ 1,250,463	\$ 26,764,354	6%	\$ 1,605,861	\$	26,408,955
	Distribution System - pre 1988	<u>B8</u>	\$ 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	<u>B8</u>	\$ 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	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	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	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -	\$	, -
13 2	Lease #2	B8	\$ -			\$ -	\$ -	\$		\$ -	\$	-
13 3	Lease # 3	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -	\$	-
13 4	Lease # 4	B8	\$ -			\$ -	\$ -	\$		\$ -	\$	-
14	Franchise	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -	\$	-
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bl	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	8%	\$ -	\$	-
	Fibre Optic Cable	<u>B8</u>	\$ 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	<u>B8</u>	\$ -			\$ -	\$ -	\$	50%	\$ -	\$	-
45	Computers & Systems Software acq'd post Mar 22/04	<u>B8</u>	\$ 7,907			\$ 7,907	\$ -	\$ 7,907	45%	\$ 3,558	\$	4,349
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	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	<u>B8</u>	\$ 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	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$	, -
95	CWIP	B8	\$ -			\$ -	\$ -	\$	0%	\$ -	\$	-
3	Building - pre 1988		\$ 8,730,589			\$ 8,730,589	\$ -	\$ 8,730,589	5%	\$ 436,529	\$	8,294,060
			\$ -			\$ -	\$ -	\$ -	10%	\$ -	\$	
			\$ -			\$ -	\$ -	\$	0%	\$ -	\$	-
			\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$	, -
			\$ -			\$ -	\$ -	\$ -	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	<u>T1</u> \$	731,602,180



#### Schedule 10 CEC - Test Year

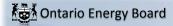
Cumulative Eligible Capital				<u>B10</u>	12,604,502
Additions Cost of Eligible Capital Property Acquired during Test Year		54,317			
Other Adjustments		0			
	Subtotal	54,317	x 3/4 =	40,738	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	e	0	x 1/2 =	0	
			=	40,738	40,738
Amount transferred on amalgamation or wind-up of subsidiary		0			0
	Subtotal				12,645,240
<u>Deductions</u>					
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 In	come")		12,645,240	x 7% =	885,167
Cumulative Eligible Capital - Closing Balance					11,760,073



#### Schedule 13 Tax Reserves - Test Year

#### **Continuity of Reserves**

_						Test Year Adjustments		1			
Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	B13	0	1	0				0			1
Tax Reserves Not Deducted for accounting purposes	DIO	0	1	U				0		1	1
Reserve for doubtful accounts ss. 20(1)(I)	B13	3,227,504	1	3,227,504		0	0	3,227,504	T		
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0,227,004		0,221,004		0		0,227,004		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	
Other tax reserves	<u>510</u>	0		0				0		0	
	l	0		0				0		0	
Total		3,227,504	0	3,227,504	<u>T1</u>	0	0	3,227,504	<u>T1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)	5.40										
General Reserve for Inventory Obsolescence (non-specific)	<u>B13</u>	0		0				0		0	
General reserve for bad debts	<u>B13</u>	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	<u>B13</u>	0		0				0		0	
- Medical and Life Insurance	<u>B13</u>	0		0				0		0	
-Short & Long-term Disability	<u>B13</u>	0		0				0		0	
-Accmulated Sick Leave	<u>B13</u>	0		0				0		0	
- Termination Cost	<u>B13</u>	0		0				0		0	
- Other Post-Employment Benefits	<u>B13</u>	0		0				0		0	
Provision for Environmental Costs	<u>B13</u>	0		0				0		0	
Restructuring Costs	B13	0		0				0		0	
Accrued Contingent Litigation Costs	B13	0		0				0	-	0	
Accrued Self-Insurance Costs Other Contingent Liabilities	B13 B13	1,543,242		1,543,242				1,543,242	-	0	
Other Contingent Liabilities	<u>B13</u>	1,543,242		1,543,242				1,543,242	-	U	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>B13</u>	0		0				0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>B13</u>	0		0				0		0	
Other	<u>B13</u>	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		5,371,304	0	5,371,304	<u>T1</u>	0	0	5,371,304	<u>T1</u>	0	0



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	Settement - Test Year - 2018
Last COS Re-based Year	2012

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

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

#### Instructions

#### Purpose

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

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

#### Methodology

To calculate the PILs for the Test Year:

- 1) input the balances from the income tax return of the Historical Year in tabs  ${
  m H1}$  to  ${
  m H13}$ .
- 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

s

Tabs  $\ensuremath{\text{H1}}$  to  $\ensuremath{\text{H13}}$  relate to the Historical Year.

Tabs B1 to B13 relate to the Bridge Year.

Tabs T1 to T13 relate to the Test Year.

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.



1. Info

S. Summary

A. Data Input Sheet

**B. Tax Rates & Exemptions** 

Historical Year Ho - PILs, Tax Provision Historical Year

H1 - Adj. Taxable Income Historical Year

H4 - Schedule 4 Loss Carry Forward Historical Year

H8 - Schedule 8 Historical'!A1

<u>H10 - Schedule 10 CEC Historical Year</u> <u>H13 - Schedule 13 Tax Reserves Historical</u>

Bridge Year <u>B0 - PILs,Tax Provision Bridge Year</u>

B1 - Adj. Taxable Income Bridge Year

B4 - Schedule 4 Loss Carry Forward Bridge Year

<u>B8 - Schedule 8 CCA Bridge Year</u> <u>B10 - Schedule 10 CEC Bridge Year</u>

B13 - Schedule 13 Tax Reserves Bridge Year

Test Year To 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

1

No inputs required on this worksheet.

#### Inputs on Service Revenue Requirement Worksheet

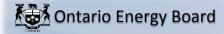
The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

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%
Calculation of Adjustments required to arrive at Taxable Income		00 550 005
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 abov



Rate Base		s <b>\$</b>	912,849,158		
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	т \$	36,513,966	W = S * T	
Deemed Long Term Debt %	56.00%	υ \$	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%	аа \$	18,653,525	AD = X * AA	
Return on Equity (Regulatory Income)	9.19%	ав \$	33,556,335	AE = Y * AB	<u>T1</u>
Return on Rate Base		\$	52,998,562	AF = AC + AD +	AE

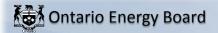
Questions that must be answered	Historical	Bridge	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have 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?  If Yes, please describe what was the tax treatment in the manager's summary.	Yes	Yes	Yes
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No



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	00 000/	00.000/	00.000/	00.000/	00 000/
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 exceds \$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.



### **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%)

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Historical Year

**Wires Only** 

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

11.50%

15.00%

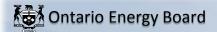
С

26.50% M = K + L

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

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

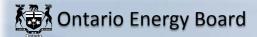
\$ 2,760,062 I = H + E



### **Adjusted Taxable Income - Historical Year**

		Total for Legal	Non-Distribution	Historic
	T2S1 line #	Entity	Eliminations	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	10,000		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	0,011,001		0,011,001
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	J			l .
Interest Expensed on Capital Leases	290			n
Realized Income from Deferred Credit Accounts	291			0
Pensions	292	600,000		600,000
Non-deductible penalties	293	000,000		0
Ton doddonolo ponanido	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))				
Prior Year Investment Tax Credits received				7
Current Year Investment Tax Credits received		167,500		167,500

mpairment charge				(
•				(
Total Additions		50,838,222	0	50,838,222
Deductions:		,		
Gain on disposal of assets per financial statements	401			
Dividends not taxable under section 83	402	00 000 = 10		
Capital cost allowance from Schedule 8	403	60,268,749		60,268,74
Terminal loss from Schedule 8	404			
Cumulative eligible capital deduction from Schedule 10	405	948,726		948,72
Allowable business investment loss	406			
Deferred and prepaid expenses	409			(
Scientific research expenses claimed in year	411	0.007.504		0.007.==
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			
Equity in income from subsidiary or affiliates  Other deductions: (Please explain in detail the nature of the item)	306			(
Other deductions: (Please explain in detail the nature of the Item)				
Interest conitalized for accounting deducted for toy	200			
Interest capitalized for accounting deducted for tax  Capital Lease Payments	390 391			
Non-taxable imputed interest income on deferral and variance accounts	391			
Non-taxable imputed interest income on deferral and variance accounts	393			
	394			
ARO Payments - Deductible for Tax when Paid	394			(
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)				(
Tax credits accrued for in current year & deducted in financials in current year				(
				(
				(
				(
				(
				(
				(
Total Deductions		70,416,283	0	70,416,283
Net Income for Tax Purposes		11,047,405	0	11,047,405
				<u> </u>
Charitable donations from Schedule 2	311	0		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	U		
Non-capital losses of preceding taxation years from Schedule 4	331			
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and</i>				
calculation in Manager's summary)	332			
imited partnership losses of preceding taxation years from Schedule 4	335			
	200			
TAXABLE INCOME	+	11,047,405	0	11,047,40



### Schedule 7-1 Loss Carry Forward - Historical

### **Corporation Loss Continuity and Application**

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

<u>B4</u>

<u>B4</u>



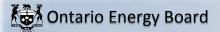
#### Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non- Distribution Portion	UCC Regulated Historical Year
	Distribution System - post 1987	177,991,944		177,991,944
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	25,513,892		25,513,892
2	Distribution System - pre 1988	56,109,134		56,109,134
8	General Office/Stores Equip	10,546,595		10,546,595
10	Computer Hardware/ Vehicles	4,669,899		4,669,899
	Certain Automobiles			0
12	Computer Software	2,873,320		2,873,320
13 <sub>1</sub>	Lease # 1			0
13 2	Lease #2			0
13 <sub>3</sub>	Lease # 3			0
13 4	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable	287,834		287,834
43.1	Certain Energy-Efficient Electrical Generating Equipment	·		0
43.2	Certain Clean Energy Generation Equipment	0		0
45	Computers & Systems Software acq'd post Mar 22/04	7,907		7,907
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	425,251,380		425,251,380
50	Data Network Infrastructure Equipment - post Mar 2007	2,983,989		2,983,989
52	Computer Hardware and system software			0
95	CWIP			0
3	Building - pre 1988	8,730,589		8,730,589
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	714,966,480	0	714,966,480



### Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				13,270,737
Additions				
Cost of Eligible Capital Property Acquired during Test Year	376,655			
Other Adjustments	0			
Subtotal	376,655	x 3/4 =	282,491	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
		=	282,491	282,491
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			<del>-</del>	13,553,228
<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
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



B13 B13 B13 B13 B13

B13

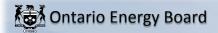
<u>B13</u>

B13 B13

#### Schedule 13 Tax Reserves - Historical

#### **Continuity of Reserves**

Description	Historical Balance as	Non-Distribution Eliminations	Utility Only
	per tax returns		, ,
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting	nurnoses		0
Reserve for doubtful accounts ss. 20(1)(I)	3,227,504		3,227,504
Reserve for goods and services not delivered	5,221,504		5,227,304
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
			0
Total	3,227,504	0	3,227,504
Total	0,221,001		0,227,004
Financial Statement Reserves (not deductible	le for Tax Purposes)		
General Reserve for Inventory Obsolescence			0
(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
-Accmulated 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			0
Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not			0
Paid Within 3 Taxation Years ss. 78(1)			ŭ
Other			0
			0
			0
Total	5,371,304	0	5,371,304



#### **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

**Wires Only** 

Reference B1 \$ 10,806,045 **A** 

11.50%

15.00%

В

С

26.50% **D** = **B** + **C** 

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Bridge Year

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

F 3 192,500 G 3 192,500 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.



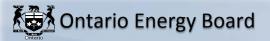
	T2S1 line #	Working	Total for
	1251 IIIle #	Paper Reference	Regulated Utility
Income before PILs/Taxes	Α		31,971,974
[a.m.			
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		43,558,281
Amortization of intangible assets	106		
Recapture of capital cost allowance 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	<u>B13</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		



290		
291		
292		600,000
		000,000
294		
295		
		192,500
		54,042,642
401		
402		
403	<u>B8</u>	65,124,596
404		
405	<u>B10</u>	885,167
406		
409		
411		
413	<u>B13</u>	3,227,504
414	<u>B13</u>	5,371,304
416	1	600,000
305		222,000
306		
	291 292 293 294 295 295 401 401 402 403 404 406 409 411 413 414 416 305	291 292 293 294 295  295  401 401 402 403 88 404 405 810 406 409 411 413 813 414 813 416 305



for tax  Capital Lease Payments  Non-taxable imputed interest income on deferral and variance accounts	390 391 392 393 394		
Non-taxable imputed interest income on	392 393		
	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	Calculated	10,000,040
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	<u>B4</u>	0
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and calculation in Manager's summary</i> )	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	10,806,045



### **Corporation Loss Continuity and Application**

### Schedule 4 Loss Carry Forward - Bridge Year

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

<u>T4</u>

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	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

**T**4



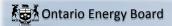
### Schedule 8 CCA - Bridge Year

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CCA	ι	JCC End of Bridge Year
1	Distribution System - post 1987	<u>H8</u>	\$ 177,991,944			\$ 177,991,944	\$ -	\$ 177,991,944	4%	\$ 7,119,678		\$ 170,872,266
	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>H8</u>	\$ 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	<u>H8</u>	\$ 56,109,134			\$ 56,109,134	\$ -	\$ 56,109,134	6%	\$ 3,366,548		\$ 52,742,586
	General Office/Stores Equip	<u>H8</u>	\$ 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	<u>H8</u>	\$ 4,669,899	\$ 1,035,059		\$ 5,704,958	\$ 517,530	\$ 5,187,428	30%	\$ 1,556,229		\$ 4,148,729
	Certain Automobiles	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
	Computer Software	<u>H8</u>	\$ 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	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 2	Lease #2	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
	Lease # 3	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
	Lease # 4	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	<u>H8</u>				\$ -	\$ -	\$ -	8%	\$ -		\$ -
	Fibre Optic Cable	<u>H8</u>	\$ 287,834			\$ 287,834	\$ -	\$ 287,834	12%	\$ 34,540		\$ 253,294
	Certain Energy-Efficient Electrical Generating Equipment	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
	Certain Clean Energy Generation Equipment	<u>H8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
	Computers & Systems Software acq'd post Mar 22/04	<u>H8</u>	\$ 7,907			\$ 7,907	\$ -	\$ 7,907	45%	\$ 3,558	Щ.	\$ 4,349
	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -	Щ.	\$ -
	Distribution System - post February 2005	<u>H8</u>	\$ 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	<u>H8</u>	\$ 2,983,989	\$ 957,202		\$ 3,941,191	\$ 478,601	\$ 3,462,590	55%	\$ 1,904,424		\$ 2,036,766
	Computer Hardware and system software	<u>H8</u>				\$ -	\$ -	\$ -	100%	\$ -	Щ.	\$ -
	CWIP	<u>H8</u>				\$ -	\$ -	\$ -		\$ -	Щ.	\$ -
3	Building - pre 1988		\$ 8,730,589			\$ 8,730,589	\$ -	\$ 8,730,589	5%	\$ 436,529		\$ 8,294,060
						\$ -	\$ -	\$ -	10%	\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -	Щ.	\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
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						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -	$\perp \perp \perp \perp$	\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
	TOTAL		\$ 714,966,480	\$ 81,760,295	\$ -	\$ 796,726,775	\$ 40,880,148	\$ 755,846,628		\$ 65,124,596	<u>B1</u>	\$ 731,602,180



## Schedule 10 CEC - Bridge Year

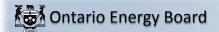
		F	Reference	
Cumulative Eligible Capital			<u>H10</u>	12,604,502
Additions				
Cost of Eligible Capital Property Acquired during Test Year	54,317			
Other Adjustments	0			
Subtotal	54,317	x 3/4 =	40,738	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to 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			<del>-</del>	12,645,240
<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
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



### Schedule 13 Tax Reserves - Bridge Year

### **Continuity of Reserves**

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



### **PILs Tax Provision - Test Year**

Regulatory Taxable Income			<u>T1</u>	\$ 14,082,285 <b>A</b>
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	26.50% <b>D</b> = <b>B</b> + <b>C</b>
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		73.50%	J	\$ 3,599,306 I = H + E S. Su \$ 1,297,709 K = J * I
Income Tax (grossed-up)	11 01055 OP	70.00%	Ü	\$ 4,897,014 L = K + I S. Su

**Wires Only** 

#### Note:

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



### **Taxable Income - Test Year**

Tuxubio Illoonio Tool Toul		
	Work Pap	o loot loui
	Refere	ence 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	104		46,388,393
2-4 ADJUSTED ACCOUNTING DATA P489	104		40,000,000
Amortization of intangible assets	106		
2-4 ADJUSTED ACCOUNTING DATA P490	.00		
Recapture of capital cost allowance from	107		
Schedule 8			
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or	109		
partnerships	440		
Loss in equity of subsidiaries and affiliates	110		4 0 4 0 0 5 5
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	118		
financial statements	110		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment	121		75,000
expense	121		73,000
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	126	T40	F 274 204
end of year	120	<u>T13</u>	5,371,304
Soft costs on construction and renovation of	127		
buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
5	0.10		
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		
write down of capital property	230		

ļ			
Amounts received in respect of qualifying			
environment trust per paragraphs 12(1)(z.1) and	237		
12(1)(z.2)			
Other Additions: (please explain in detail the			
nature of the item) Interest Expensed on Capital Leases	200		
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		000,000
	294		
	295		
	000		
	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:			30,012,734
Gain on disposal of assets per financial			
statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	T8	66,246,978
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from	405	T40	0.44.040
Schedule 10 CEC	405	<u>T10</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>T13</u>	3,227,504
Reserves from financial statements - balance at	414	T12	5,371,304
beginning of year	414	<u>T13</u>	5,571,504
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the			
nature of the item)			
Interest capitalized for accounting deducted for	390		
tax			
Capital Lease Payments	391		

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  76,286,80  NET INCOME FOR TAX PURPOSES  Calculated  14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4				
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 76,286,80  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 13 Non-capital losses of preceding taxation years from Schedule 7-1 Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4	Non-taxable imputed interest income on deferral and variance accounts	392		
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 Total Deductions  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4		393		
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  76,286,80  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 13  Non-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4		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  NET INCOME FOR TAX PURPOSES  Calculated  76,286,80  NET INCOME FOR TAX PURPOSES  Calculated  14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4		395		
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 76,286,80  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4		396		
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 Total Deductions  Taxable dividends received under section 112 or 113 Non-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4  ITA 13(7.4) Election - Capital Contributions  Calculated  Total Deductions  Calculated Total Deductions  Calculated Total Deductions  311 320 331 T4  Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4		397		
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 76,286,80  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 113 Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4	ARO Payments - Deductible for Tax when Paid			
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  76,286,80  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  Deferred Revenue - ITA 20(1)(m) reserve  Calculated  76,286,80  14,082,28  76,286,80  11,082,28  11,082,2	Received			
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  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 113 Non-capital losses of preceding taxation years from Schedule 7-1 Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4  Total Deductions  calculated T6,286,80  14,082,28  Calculated T4,082,28  T4  320  331  T4  Schedule 7-1 Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4	cost of Leaseholds			
Lease Inducement Book Amortization credit to income  Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  Total Deductions  calculated  76,286,80  14,082,28  Calculated  14,082,28  1320  331  T4  Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4	Deferred Revenue - ITA 20(1)(m) reserve			
Lease Inducement Book Amortization credit to income  Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  Total Deductions  calculated  76,286,80  14,082,28  Calculated  14,082,28  1320  331  T4  Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4	Principal portion of lease payments			
Total Deductions  Calculated 76,286,80  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335	Lease Inducement Book Amortization credit to			
Total Deductions  Calculated 76,286,80  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335	Financing fees for tax ITA 20(1)(e) and (e.1)			
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
NET INCOME FOR TAX PURPOSES  Calculated 14,082,28  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335				
Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  331  T4	Total Deductions		calculated	76,286,804
Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  331  T4	NET INCOME FOR TAX PURPOSES		calculated	14 082 285
Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  332  (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4	NET INCOME FOR TAX FOR OSES		calculated	14,002,203
113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  320  T4  331  T4  332  (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4	Charitable donations	311		
Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  331  T4  332  (Please show calculation)  James Schedule 4  335		320		
Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335	Non-capital losses of preceding taxation years from Schedule 7-1	331	<u>T4</u>	0
years from Schedule 4		332		
REGULATORY TAXABLE INCOME Calculated 14,082,28		335		
REGULATORY TAXABLE INCOME calculated 14,082,28				
	REGULATORY TAXABLE INCOME		calculated	14,082,285



### Schedule 7-1 Loss Carry Forward - Test Year

### **Corporation Loss Continuity and Application**

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

Net Capital Loss Carry Forward Deduction		Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	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



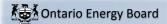
Schedule 8 CCA - Test Year

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	<u>B8</u>	\$ 170,872,266			\$ 170,872,266	\$ -	\$ 170,872,266	4%	\$ 6,834,891		\$ 164,037,376
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	B8	\$ 26,408,955	2,929,713		\$ 29,338,668	\$ 1,464,857	\$ 27,873,812	6%	\$ 1,672,429		\$ 27,666,240
2	Distribution System - pre 1988	<u>B8</u>	\$ 52,742,586			\$ 52,742,586	\$ -	\$ 52,742,586	6%	\$ 3,164,555		\$ 49,578,031
8	General Office/Stores Equip	<u>B8</u>	\$ 13,530,534	4,303,997		\$ 17,834,531	\$ 2,151,999	\$ 15,682,533	20%	\$ 3,136,507		\$ 14,698,025
10	Computer Hardware/ Vehicles	<u>B8</u>	\$ 4,148,729	1,451,508		\$ 5,600,237	\$ 725,754	\$ 4,874,483	30%	\$ 1,462,345		\$ 4,137,892
10.1	Certain Automobiles	<u>B8</u>	\$ -			\$ -	\$ -	\$	30%	\$ -		\$ -
12	Computer Software	<u>B8</u>	\$ 7,243,744	4,427,066		\$ 11,670,810	\$ 2,213,533	\$ 9,457,277	100%	\$ 9,457,277		\$ 2,213,533
	Lease # 1	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
	Lease #2	<u>B8</u>	\$ -			\$ -	\$ -	\$		\$ -		\$ -
	Lease # 3	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>B8</u>	\$ -			\$ -	\$ -	\$		\$ -		\$ -
14	Franchise	<u>B8</u>	\$ -			\$ -	\$ -	\$		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bl	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	8%	\$ -		\$ -
	Fibre Optic Cable	<u>B8</u>	\$ 253,294			\$ 253,294	\$ -	\$ 253,294	12%	\$ 30,395		\$ 222,898
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>B8</u>	\$ 4,349			\$ 4,349	\$ -	\$ 4,349	45%	\$ 1,957		\$ 2,392
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>B8</u>	\$ 446,066,896	74,671,869		\$ 520,738,765	\$ 37,335,935	\$ 483,402,831	8%	\$ 38,672,226		\$ 482,066,539
50	Data Network Infrastructure Equipment - post Mar 2007	B8	\$ 2,036,766	1,016,261		\$ 3,053,027	\$ 508,131	\$ 2,544,897	55%	\$ 1,399,693		\$ 1,653,334
52	Computer Hardware and system software	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>B8</u>	\$ -			\$ -	\$ -	\$	0%	\$ -		\$ -
3	Building - pre 1988		\$ 8,294,060			\$ 8,294,060	\$ -	\$ 8,294,060	5%	\$ 414,703		\$ 7,879,357
			\$ -			\$ -	\$ -	\$ -	10%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
	TOTAL		\$ 731,602,180	\$ 88,800,414	\$ -	\$ 820,402,594	\$ 44,400,207	\$ 776,002,387		\$ 66,246,978	<u>T1</u>	\$ 754,155,616



### Schedule 10 CEC - Test Year

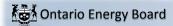
Cumulative Eligible Capital				<u>B10</u>	11,760,073
Additions  Cost of Eligible Capital Property Acquired during Test Year		339,288			
Other Adjustments		0			
	Subtotal	339,288	x 3/4 =	254,466	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	Э	0	x 1/2 =	0	
, , , , , , , , , , , , , , , , ,			=	254,466	254,466
Amount transferred on amalgamation or wind-up of subsidiary		0			0
	Subtotal			- -	12,014,539
<u>Deductions</u>					
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 In	come")		12,014,539	x 7% =	841,018
Cumulative Eligible Capital - Closing Balance					11,173,522



### Schedule 13 Tax Reserves - Test Year

### **Continuity of Reserves**

_						Test Year Adjustments		1			
Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	B13	0	1	0				0			1
Tax Reserves Not Deducted for accounting purposes	DIO	0	1	U				0		1	1
Reserve for doubtful accounts ss. 20(1)(I)	B13	3,227,504	1	3,227,504		0	0	3,227,504	T		
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0,227,004		0,221,004		0		0,227,004		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	
Other tax reserves	<u>510</u>	0		0				0		0	
	l	0		0				0		0	
Total		3,227,504	0	3,227,504	<u>T1</u>	0	0	3,227,504	<u>T1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)	5.40										
General Reserve for Inventory Obsolescence (non-specific)	<u>B13</u>	0		0				0		0	
General reserve for bad debts	<u>B13</u>	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	<u>B13</u>	0		0				0		0	
- Medical and Life Insurance	<u>B13</u>	0		0				0		0	
-Short & Long-term Disability	<u>B13</u>	0		0				0		0	
-Accmulated Sick Leave	<u>B13</u>	0		0				0		0	
- Termination Cost	<u>B13</u>	0		0				0		0	
- Other Post-Employment Benefits	<u>B13</u>	0		0				0		0	
Provision for Environmental Costs	<u>B13</u>	0		0				0		0	
Restructuring Costs	B13	0		0				0		0	
Accrued Contingent Litigation Costs	B13	0		0				0	-	0	
Accrued Self-Insurance Costs Other Contingent Liabilities	B13 B13	1,543,242		1,543,242				1,543,242	-	0	
Other Contingent Liabilities	<u>B13</u>	1,543,242		1,543,242				1,543,242	-	U	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>B13</u>	0		0				0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>B13</u>	0		0				0		0	
Other	<u>B13</u>	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		5,371,304	0	5,371,304	<u>T1</u>	0	0	5,371,304	<u>T1</u>	0	0



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	Settement - Test Year - 2019
Last COS Re-based Year	2012

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

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### 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  ${
  m H1}$  to  ${
  m H13}$ .
- 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

s

Tabs  $\ensuremath{\text{H1}}$  to  $\ensuremath{\text{H13}}$  relate to the Historical Year.

Tabs B1 to B13 relate to the Bridge Year.

Tabs T1 to T13 relate to the Test Year.

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.



1. Info

S. Summary

A. Data Input Sheet

**B. Tax Rates & Exemptions** 

Historical Year Ho - PILs, Tax Provision Historical Year

H1 - Adj. Taxable Income Historical Year

H4 - Schedule 4 Loss Carry Forward Historical Year

H8 - Schedule 8 Historical'!A1

<u>H10 - Schedule 10 CEC Historical Year</u> <u>H13 - Schedule 13 Tax Reserves Historical</u>

Bridge Year <u>B0 - PILs,Tax Provision Bridge Year</u>

B1 - Adj. Taxable Income Bridge Year

B4 - Schedule 4 Loss Carry Forward Bridge Year

<u>B8 - Schedule 8 CCA Bridge Year</u> <u>B10 - Schedule 10 CEC Bridge Year</u>

B13 - Schedule 13 Tax Reserves Bridge Year

Test Year To 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

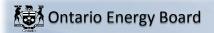
1

No inputs required on this worksheet.

### Inputs on Service Revenue Requirement Worksheet

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

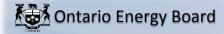
Item	Working Paper Reference	
Adjustments required to arrive at taxable income Test Year - Payments in Lieu of Taxes (PILs) Test Year - Grossed-up PILs Federal Tax Rate Ontario Tax Rate	as below	-13,976,513 5,289,883 7,197,120 15.0% 11.5%
Calculation of Adjustments required to arrive at Taxable Income Regulatory Income (before income taxes) Taxable Income Difference	<u>T1</u> <u>T1</u> calculated	34,411,923 20,435,409 -13,976,513 as above



Rate Base		S	\$ 936,124,120		
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	Т	\$ 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	<u>T1</u>
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?  If Yes, please describe what was the tax treatment in the manager's summary.	Yes	Yes	Yes

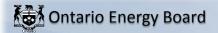
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?



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	00 000/	00.000/	00.000/	00.000/	00 000/
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 exceds \$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.



### 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%)

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Historical Year

Wires Only

11.50%

15.00%

С

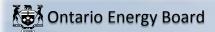
\$ 10,806,045 **A** 

26.50% **M** = **K** + **L** 

2,863,602 E = A \* D

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

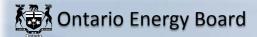
\$ 2,671,102 I = H + E



## **Adjusted Taxable Income - Historical Year**

		Total for Legal	Non-Distribution	Historic
	T2S1 line #	Entity	Eliminations	Wires Only
Income before PILs/Taxes	Α	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	10,000		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	2,011,001		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	I .			
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	223,000		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				(
Impairment charge				
Total Additions		54,042,642	0	54,042,64
Total Additions		04,042,042	<u> </u>	04,042,04
Deductions:				
Gain on disposal of assets per financial statements	401			
Dividends not taxable under section 83	402			
Capital cost allowance from Schedule 8	403	65,124,596		65,124,59
Terminal loss from Schedule 8	404	55,1-1,555		
Cumulative eligible capital deduction from Schedule 10	405	885,167		885,16
Allowable business investment loss	406	,		*
Deferred and prepaid expenses	409			
Scientific research expenses claimed in year	411			
Tax reserves claimed in current year	413	3,227,504		3,227,50
Reserves from financial statements - balance at beginning of year	414	5,371,304		5,371,30
Contributions to deferred income plans	416	600,000		600,00
Book income of joint venture or partnership	305			
Equity in income from subsidiary or affiliates	306			
Other deductions: (Please explain in detail the nature of the item)				
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)				
Tax credits accrued for in current year & deducted in financials in current year				
				'
Total Deductions		75,208,570	0	75,208,57
TOTAL DEGREE DESCRIPTION		13,200,370	U	13,200,37
Net Income for Tax Purposes	1	10,806,045	0	10,806,04
TO THE OWN TO THE TUNE OF T	I L	10,000,040	U <sub>1</sub>	10,000,04
			T	
Charitable donations from Schedule 2	311	0		
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			
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and	332			
calculation in Manager's summary)				
Limited partnership losses of preceding taxation years from Schedule 4	335			
TAYADI FINOME		40.000.0:=	_	40.000.00
TAXABLE INCOME		10,806,045	0	10,806,04



### Schedule 7-1 Loss Carry Forward - Historical

### **Corporation Loss Continuity and Application**

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

<u>B4</u>

<u>B4</u>



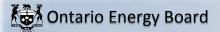
### Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non- Distribution Portion	UCC Regulated Historical Year
1	Distribution System - post 1987	170,872,266		170,872,266
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	26,408,955		26,408,955
2	Distribution System - pre 1988	52,742,586		52,742,586
8	General Office/Stores Equip	13,530,534		13,530,534
10	Computer Hardware/ Vehicles	4,148,729		4,148,729
10.1	Certain Automobiles			0
12	Computer Software	7,243,744		7,243,744
13 <sub>1</sub>	Lease # 1			0
13 <sub>2</sub>	Lease #2			0
13 3	Lease # 3			0
13 4	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable	253,294		253,294
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment	0		0
45	Computers & Systems Software acq'd post Mar 22/04	4,349		4,349
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	446,066,896		446,066,896
50	Data Network Infrastructure Equipment - post Mar 2007	2,036,766		2,036,766
52	Computer Hardware and system software			0
95	CWIP			0
3	Building - pre 1988	8,294,060		8,294,060
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	731,602,180	0	731,602,180



### 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			<del>-</del>	12,645,240
<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
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



B13 B13 B13 B13 B13

B13

<u>B13</u>

B13 B13

### Schedule 13 Tax Reserves - Historical

### **Continuity of Reserves**

Description	Historical Balance as	Non-Distribution Eliminations	Utility Only
<u>.</u>	per tax returns		, ,
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting	nurnoses		0
Reserve for doubtful accounts ss. 20(1)(I)	3,227,504		3,227,504
Reserve for goods and services not delivered	5,221,504		5,227,304
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
			0
Total	3,227,504	0	3,227,504
Total	0,221,001		0,227,004
Financial Statement Reserves (not deductible	le for Tax Purposes)		
General Reserve for Inventory Obsolescence			0
(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
-Accmulated 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			0
Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not			0
Paid Within 3 Taxation Years ss. 78(1)			ŭ
Other			0
			0
			0
Total	5,371,304	0	5,371,304



### **PILS Tax Provision - Bridge Year**

Regulatory	Tavabla	Incomo
Requiatory	Taxable	ıncome

Combined Tax Rate and PILs

Combined tax rate

Effective Ontario Tax Rate 11.50% Federal tax rate (Maximum 15%) 15.00%

#### **Total Income Taxes**

**Investment Tax Credits** Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Bridge Year

#### 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.

### **Wires Only**

Reference		
<u>B1</u>	\$ 14,082,285	Α

В

С

26.50% **D = B + C** 

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

> 132,500 **G** 132,500 H = F + G

3,599,306 I = H + E



## Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working	Total for
	1251 line #	Paper Reference	Regulated Utility
Income before PILs/Taxes	Α		33,556,335
A Live			
Additions:		1	
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		



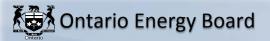
## Adjusted Taxable Income - Bridge Year

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:		1	1
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	<u>B8</u>	66,246,978
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	<u>B10</u>	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	<u>B13</u>	3,227,504
Reserves from financial statements - balance at beginning of year	414	<u>B13</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		
Other deductions: (Please explain in detail the nature of the item)			
· · · · · · · · · · · · · · · · · · ·		1	



## Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on	392		
deferral and variance accounts			
	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	<u>B4</u>	0
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and calculation in Manager's summary</i> )	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	14,082,285



### **Corporation Loss Continuity and Application**

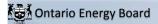
### Schedule 4 Loss Carry Forward - Bridge Year

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

<u>T4</u>

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	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

**T**4



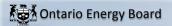
### Schedule 8 CCA - Bridge Year

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CC	A	UCC End of Bridge Year
	Distribution System - post 1987	<u>H8</u>	\$ 170,872,266			\$ 170,872,266	\$ -	\$ 170,872,266	4%	\$ 6,834,89	11	\$ 164,037,376
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>H8</u>	\$ 26,408,955	\$ 2,929,713		\$ 29,338,668	\$ 1,464,857	\$ 27,873,812	6%	\$ 1,672,42	9	\$ 27,666,240
2	Distribution System - pre 1988	<u>H8</u>	\$ 52,742,586			\$ 52,742,586	\$ -	\$ 52,742,586	6%	\$ 3,164,55	5	\$ 49,578,031
8	General Office/Stores Equip	<u>H8</u>	\$ 13,530,534	\$ 4,303,997		\$ 17,834,531	\$ 2,151,999	\$ 15,682,533	20%	\$ 3,136,50	17	\$ 14,698,025
10	Computer Hardware/ Vehicles	<u>H8</u>	\$ 4,148,729	\$ 1,451,508		\$ 5,600,237	\$ 725,754	\$ 4,874,483	30%	\$ 1,462,34	5	\$ 4,137,892
10.1	Certain Automobiles	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	H8	\$ 7,243,744	\$ 4,427,066		\$ 11,670,810	\$ 2,213,533	\$ 9,457,277	100%	\$ 9,457,27	7	\$ 2,213,533
13 1	Lease # 1	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 2	Lease #2	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 3	Lease # 3	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	<u>H8</u>				\$ -	\$ -	\$ -	8%	\$ -		\$ -
42	Fibre Optic Cable	<u>H8</u>	\$ 253,294			\$ 253,294	\$ -	\$ 253,294	12%	\$ 30,39	15	\$ 222,898
43.1	Certain Energy-Efficient Electrical Generating Equipment	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>H8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>H8</u>	\$ 4,349			\$ 4,349	\$ -	\$ 4,349	45%	\$ 1,98	7	\$ 2,392
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>H8</u>	\$ 446,066,896	\$ 74,671,869		\$ 520,738,765	\$ 37,335,935	\$ 483,402,831	8%	\$ 38,672,22	:6	\$ 482,066,539
50	Data Network Infrastructure Equipment - post Mar 2007	<u>H8</u>	\$ 2,036,766	\$ 1,016,261		\$ 3,053,027	\$ 508,131	\$ 2,544,897	55%	\$ 1,399,69	13	\$ 1,653,334
52	Computer Hardware and system software	<u>H8</u>				\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
3	Building - pre 1988		\$ 8,294,060			\$ 8,294,060	\$ -	\$ 8,294,060	5%	\$ 414,70	13	\$ 7,879,357
						\$ -	\$ -	\$	10%	\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
,						\$ -	\$ -	\$ -		\$ -		\$ -
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						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$
	TOTAL		\$ 731,602,180	\$ 88,800,414	\$ -	\$ 820,402,594	\$ 44,400,207	\$ 776,002,387		\$ 66,246,97	'8 <u>B1</u>	\$ 754,155,616



## Schedule 10 CEC - Bridge Year

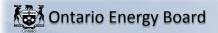
Cumulative Eligible Capital			Reference <u>H10</u>	11,760,073
<u>Additions</u>				
Cost of Eligible Capital Property Acquired during Test Year	339,288			
Other Adjustments	0			
Subtotal	339,288	x 3/4 =	254,466	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an 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			<del>-</del>	12,014,539
<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
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



### Schedule 13 Tax Reserves - Bridge Year

### **Continuity of Reserves**

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



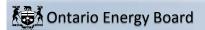
### PILs Tax Provision - Test Year

Regulatory Taxable Income			<u>T1</u>	\$ 20,435,409 <b>A</b>
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	26.50% <b>D</b> = <b>B</b> + <b>C</b>
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits				\$ 5,415,383 E = A * D  F \$ 125,500 G \$ 125,500 H = F + G
Corporate PILs/Income Tax Provis	ion for Test Year			\$ 5,289,883 I = H + E <u>S. Su</u>
Corporate PILs/Income Tax Provision	n Gross Up <sup>1</sup>	73.50%	J	\$ 1,907,237 K = J * I
Income Tax (grossed-up)				\$ 7,197,120 L = K + I <u>S. Su</u>

**Wires Only** 

#### Note:

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



### **Taxable Income - Test Year**

Tuxubio Illoonio Tool Toul		_
	Working	Test Year
	Paper	Taxable
	Reference	Income
Net Income Before Taxes	<u>A.</u>	34,411,923
•		

Ta a mar	T2 S1 line #		T
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	106		
2-4 ADJUSTED ACCOUNTING DATA P490	.00		
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	118		
financial statements	440		
Capitalized interest	119		
Non-deductible club dues and fees  Non-deductible meals and entertainment	120		
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	<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		
vinte devin or capital property	200		

			_
Amounts received in respect of qualifying			
environment trust per paragraphs 12(1)(z.1) and	237		
12(1)(z.2) Other Additions: (please explain in detail the			
nature of the item)			
Interest Expensed on Capital Leases	290		
·			
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
	296		
	200		
	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			125,500
Current real introduction ran eroane recently			120,000
Total A I Prince			50 574 007
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	T8	62,567,518
Terminal loss from Schedule 8	404	10	02,307,310
Cumulative eligible capital deduction from			
Schedule 10 CEC	405	<u>T10</u>	785,124
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	<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		
Other deductions: (Please explain in detail the			
nature of the item)			
Interest capitalized for accounting deducted for	390		
tax			
Capital Lease Payments	391	<u> </u>	

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	<u>T4</u>	C
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



### Schedule 7-1 Loss Carry Forward - Test Year

### **Corporation Loss Continuity and Application**

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

Net Capital Loss Carry Forward Deduction		Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	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



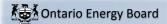
Schedule 8 CCA - Test Year

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	<u>B8</u>	\$ 164,037,376			\$ 164,037,376	\$ -	\$ 164,037,376	4%	\$ 6,561,495		\$ 157,475,881
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>B8</u>	\$ 27,666,240	860,917		\$ 28,527,157	\$ 430,459	\$ 28,096,698	6%	\$ 1,685,802		\$ 26,841,355
2	Distribution System - pre 1988	<u>B8</u>	\$ 49,578,031			\$ 49,578,031	\$ -	\$ 49,578,031	6%	\$ 2,974,682		\$ 46,603,349
8	General Office/Stores Equip	<u>B8</u>	\$ 14,698,025	3,095,502		\$ 17,793,527	\$ 1,547,751	\$ 16,245,776	20%	\$ 3,249,155		\$ 14,544,371
10	Computer Hardware/ Vehicles	<u>B8</u>	\$ 4,137,892	1,479,811		\$ 5,617,703	\$ 739,906	\$ 4,877,798	30%	\$ 1,463,339		\$ 4,154,364
10.1	Certain Automobiles	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	<u>B8</u>	\$ 2,213,533	4,325,277		\$ 6,538,810	\$ 2,162,639	\$ 4,376,172	100%	\$ 4,376,172		\$ 2,162,639
13 1	Lease # 1	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 2	Lease #2	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
	Lease # 3	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bl	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	8%	\$ -		\$ -
42	Fibre Optic Cable	<u>B8</u>	\$ 222,898			\$ 222,898	\$ -	\$ 222,898	12%	\$ 26,748		\$ 196,151
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>B8</u>	\$ 2,392			\$ 2,392	\$ -	\$ 2,392	45%	\$ 1,076		\$ 1,315
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>B8</u>	\$ 482,066,539	52,817,278		\$ 534,883,817	\$ 26,408,639	\$ 508,475,178	8%	\$ 40,678,014		\$ 494,205,803
50	Data Network Infrastructure Equipment - post Mar 2007	<u>B8</u>	\$ 1,653,334	900,848		\$ 2,554,182	\$ 450,424	\$ 2,103,758	55%	\$ 1,157,067		\$ 1,397,115
52	Computer Hardware and system software	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
3	Building - pre 1988		\$ 7,879,357			\$ 7,879,357	\$ -	\$ 7,879,357	5%	\$ 393,968		\$ 7,485,389
			\$ -			\$ -	\$ -	\$ -	10%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
		·	\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
			\$ -			\$ -	\$ -	\$ -	0%	\$ -		\$ -
	TOTAL		\$ 754,155,616	\$ 63,479,633	\$ -	\$ 817,635,249	\$ 31,739,817	\$ 785,895,432		\$ 62,567,518	<u>T1</u>	\$ 755,067,731



### Schedule 10 CEC - Test Year

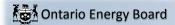
Cumulative Eligible Capital				<u>B10</u>	11,173,522
Additions  Cost of Eligible Capital Property Acquired during Test Year		56,723			
Other Adjustments		0			
	Subtotal	56,723	x 3/4 =	42,542	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	e	0	x 1/2 =	0	
			=	42,542	42,542
Amount transferred on amalgamation or wind-up of subsidiary		0			0
	Subtotal				11,216,064
<u>Deductions</u>					
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 In	come")		11,216,064	x 7% =	785,124
Cumulative Eligible Capital - Closing Balance					10,430,939



### Schedule 13 Tax Reserves - Test Year

#### **Continuity of Reserves**

_						Test Year A	djustments	1			
Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	B13	0	1	0				0			1
Tax Reserves Not Deducted for accounting purposes	DIO	0	1	U				0		1	1
Reserve for doubtful accounts ss. 20(1)(I)	B13	3,227,504	1	3,227,504		0	0	3,227,504	T		
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0,227,004		0,221,004		0		0,227,004		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	
Other tax reserves	<u>510</u>	0		0				0		0	
	l	0		0				0		0	
Total		3,227,504	0	3,227,504	<u>T1</u>	0	0	3,227,504	<u>T1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)	5.40										
General Reserve for Inventory Obsolescence (non-specific)	<u>B13</u>	0		0				0		0	
General reserve for bad debts	<u>B13</u>	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	<u>B13</u>	0		0				0		0	
- Medical and Life Insurance	<u>B13</u>	0		0				0		0	
-Short & Long-term Disability	<u>B13</u>	0		0				0		0	
-Accmulated Sick Leave	<u>B13</u>	0		0				0		0	
- Termination Cost	<u>B13</u>	0		0				0		0	
- Other Post-Employment Benefits	<u>B13</u>	0		0				0		0	
Provision for Environmental Costs	<u>B13</u>	0		0				0		0	
Restructuring Costs	B13	0		0				0		0	
Accrued Contingent Litigation Costs	B13	0		0				0	-	0	
Accrued Self-Insurance Costs Other Contingent Liabilities	B13 B13	1,543,242		1,543,242				1,543,242	-	0	
Other Contingent Liabilities	<u>B13</u>	1,543,242		1,543,242				1,543,242	-	U	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>B13</u>	0		0				0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>B13</u>	0		0				0		0	
Other	<u>B13</u>	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		5,371,304	0	5,371,304	<u>T1</u>	0	0	5,371,304	<u>T1</u>	0	0



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	
<b>Email Address</b>	geoffsimpson@hydroottawa.com	
Date	Settement - 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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#### 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  ${\sf H1}$  to  ${\sf H13}$ .
- 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

s

Tabs  $\ensuremath{\text{H1}}$  to  $\ensuremath{\text{H13}}$  relate to the Historical Year.

Tabs B1 to B13 relate to the Bridge Year.

Tabs T1 to T13 relate to the Test Year.

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.



1. Info

S. Summary

A. Data Input Sheet

**B. Tax Rates & Exemptions** 

Historical Year Ho - PILs, Tax Provision Historical Year

H1 - Adj. Taxable Income Historical Year

H4 - Schedule 4 Loss Carry Forward Historical Year

H8 - Schedule 8 Historical'!A1

<u>H10 - Schedule 10 CEC Historical Year</u> <u>H13 - Schedule 13 Tax Reserves Historical</u>

Bridge Year <u>B0 - PILs,Tax Provision Bridge Year</u>

B1 - Adj. Taxable Income Bridge Year

B4 - Schedule 4 Loss Carry Forward Bridge Year

<u>B8 - Schedule 8 CCA Bridge Year</u> <u>B10 - Schedule 10 CEC Bridge Year</u>

B13 - Schedule 13 Tax Reserves Bridge Year

Test Year To 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

1

No inputs required on this worksheet.

### Inputs on Service Revenue Requirement Worksheet

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

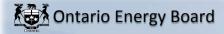
Item	Working Paper Reference	
Adjustments required to arrive at taxable income Test Year - Payments in Lieu of Taxes (PlLs)	as below T0	-18,049,075 4,584,682
Test Year - Grossed-up PILs Federal Tax Rate	<u>T0</u> <u>T0</u>	6,237,663 15.0%
Ontario Tax Rate	<u>T0</u>	11.5%
Calculation of Adjustments required to arrive at Taxable Income		
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



Rate Base		S	\$ 973,801,235		
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	Т	\$ 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	<u>T1</u>
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?  If Yes, please describe what was the tax treatment in the manager's summary.	Yes	Yes	Yes

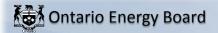
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?



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 exceds \$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.



### 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%)

**Total Income Taxes** 

Investment Tax Credits
Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Historical Year

**Wires Only** 

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

11.50%

15.00%

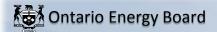
С

26.50% **M** = **K** + **L** 

3,731,806 E = A \* D

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

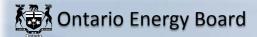
\$ 3,599,306 I = H + E



### **Adjusted Taxable Income - Historical Year**

		Total for Legal	Non-Distribution	Historic
	T2S1 line #	Entity	Eliminations	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	, ,		C
Recapture of capital cost allowance from Schedule 8	107			C
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			C
Loss in equity of subsidiaries and affiliates	110			C
Loss on disposal of assets	111	1,013,053		1,013,053
Charitable donations	112	, = -, = -		C
Taxable Capital Gains	113			C
Political Donations	114			0
Deferred and prepaid expenses	116			C
Scientific research expenditures deducted on financial statements	118			C
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	10,000		C
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	0,011,001		0,011,000
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			C
Other Additions	J			l .
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	555,500		0.00,000
	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

mpairment charge				(
1				(
Total Additions		56,812,754	0	56,812,75
Deductions:				
Gain on disposal of assets per financial statements	401			
Dividends not taxable under section 83	402			
Capital cost allowance from Schedule 8	403	66,246,978		66,246,97
Terminal loss from Schedule 8	404			
Cumulative eligible capital deduction from Schedule 10	405	841,018		841,01
Allowable business investment loss	406			
Deferred and prepaid expenses	409			
Scientific research expenses claimed in year	411	0.007.504		
Tax reserves claimed in current year	413	3,227,504		3,227,50
Reserves from financial statements - balance at beginning of year	414	5,371,304		5,371,30
Contributions to deferred income plans	416	600,000		600,00
Book income of joint venture or partnership	305			(
Equity in income from subsidiary or affiliates	306			(
Other deductions: (Please explain in detail the nature of the item)				
Interest conitalized for accounting deducted for toy	200			
Interest capitalized for accounting deducted for tax  Capital Lease Payments	390 391			
Non-taxable imputed interest income on deferral and variance accounts	392			
Non-taxable imputed interest income on deferral and variance accounts	393			
	394			
ARO Payments - Deductible for Tax when Paid	334			
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)				
Tax credits accrued for in current year & deducted in financials in current year				
Total Deductions		76,286,804	0	76,286,80
Net Income for Tax Purposes		14,082,285	0	14,082,28
Charitable donations from Schedule 2	311	0		
axable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			
Non-capital losses of preceding taxation years from Schedule 4	331			
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and	220			
alculation in Manager's summary)	332			
imited partnership losses of preceding taxation years from Schedule 4	335			
AXABLE INCOME	Ι Τ	14,082,285	0	14,082,28



### Schedule 7-1 Loss Carry Forward - Historical

### **Corporation Loss Continuity and Application**

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

<u>B4</u>

<u>B4</u>



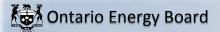
### Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non- Distribution Portion	UCC Regulated Historical Year
1	Distribution System - post 1987	164,037,376		164,037,376
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	27,666,240		27,666,240
2	Distribution System - pre 1988	49,578,031		49,578,031
8	General Office/Stores Equip	14,698,025		14,698,025
10	Computer Hardware/ Vehicles	4,137,892		4,137,892
10.1	Certain Automobiles			0
12	Computer Software	2,213,533		2,213,533
13 <sub>1</sub>	Lease # 1			0
13 <sub>2</sub>	Lease #2			0
13 3	Lease # 3			0
13 4	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable	222,898		222,898
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment	0		0
45	Computers & Systems Software acq'd post Mar 22/04	2,392		2,392
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	482,066,539		482,066,539
50	Data Network Infrastructure Equipment - post Mar 2007	1,653,334		1,653,334
52	Computer Hardware and system software			0
95	CWIP			0
3	Building - pre 1988	7,879,357		7,879,357
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	754,155,616	0	754,155,616



### 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	254,466
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			- -	12,014,539
<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
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



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B13

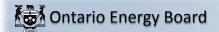
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### Schedule 13 Tax Reserves - Historical

### **Continuity of Reserves**

Description	Historical Balance as	Non-Distribution Eliminations	Utility Only
	per tax returns		, ,
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting	nurnoses		0
Reserve for doubtful accounts ss. 20(1)(I)	3,227,504		3,227,504
Reserve for goods and services not delivered	5,221,504		5,227,304
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
			0
Total	3,227,504	0	3,227,504
Total	0,221,001		0,227,004
Financial Statement Reserves (not deductible	le for Tax Purposes)		
General Reserve for Inventory Obsolescence			0
(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
-Accmulated 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			0
Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not			0
Paid Within 3 Taxation Years ss. 78(1)			ŭ
Other			0
			0
			0
Total	5,371,304	0	5,371,304



### **PILS Tax Provision - Bridge Year**

Regulatory	Tavabla	Incomo
Redulatory	Taxable	income

Combined Tax Rate and PILs

Combined tax rate

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

#### **Total Income Taxes**

**Investment Tax Credits** Miscellaneous Tax Credits

**Total Tax Credits** 

Corporate PILs/Income Tax Provision for Bridge Year

#### 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.

### **Wires Only**

Reference		
<u>B1</u>	\$ 20,435,409	Α

11.50% В 15.00% С

26.50% **D = B + C** 

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

> 125,500 **G** 125,500 H = F + G

5,289,883 I = H + E



### Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	Α		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		



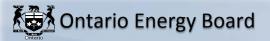
### Adjusted Taxable Income - Bridge Year

Other Additions			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		000,000
	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	<u>B8</u>	62,567,518
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	<u>B10</u>	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	<u>B13</u>	3,227,504
Reserves from financial statements - balance at beginning of year	414	<u>B13</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		
Other deductions: (Please explain in detail the nature of the item)			



### Adjusted Taxable Income - Bridge Year

	I	1	
Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on	392		
deferral and variance accounts			
	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	<u>B4</u>	0
Net-capital losses of preceding taxation years from Schedule 4 ( <i>Please include explanation and calculation in Manager's summary</i> )	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
	1		
TAXABLE INCOME		calculated	20,435,409



### **Corporation Loss Continuity and Application**

### Schedule 4 Loss Carry Forward - Bridge Year

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

<u>T4</u>

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	<u>H4</u>	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

**T**4



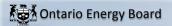
#### Schedule 8 CCA - Bridge Year

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CCA		UCC End of Bridge Year
1	Distribution System - post 1987	<u>H8</u>	\$ 164,037,376			\$ 164,037,376	\$ -	\$ 164,037,376	4%	\$ 6,561,495	5	\$ 157,475,881
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	<u>H8</u>	\$ 27,666,240	\$ 860,917		\$ 28,527,157	\$ 430,459	\$ 28,096,698	6%	\$ 1,685,802	2	\$ 26,841,355
	Distribution System - pre 1988	<u>H8</u>	\$ 49,578,031			\$ 49,578,031	\$ -	\$ 49,578,031	6%	\$ 2,974,682	2	\$ 46,603,349
8	General Office/Stores Equip	<u>H8</u>	\$ 14,698,025	\$ 3,095,502		\$ 17,793,527	\$ 1,547,751	\$ 16,245,776	20%	\$ 3,249,155	5	\$ 14,544,371
10	Computer Hardware/ Vehicles	<u>H8</u>	\$ 4,137,892	\$ 1,479,811		\$ 5,617,703	\$ 739,906	\$ 4,877,798	30%	\$ 1,463,339	)	\$ 4,154,364
10.1	Certain Automobiles	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
12	Computer Software	<u>H8</u>	\$ 2,213,533	\$ 4,325,277		\$ 6,538,810	\$ 2,162,639	\$ 4,376,172	100%	\$ 4,376,172	2	\$ 2,162,639
13 1	Lease # 1	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 2	Lease #2	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 3	Lease # 3	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
13 4	Lease # 4	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
14	Franchise	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	<u>H8</u>				\$ -	\$ -	\$ -	8%	\$ -		\$ -
42	Fibre Optic Cable	<u>H8</u>	\$ 222,898			\$ 222,898	\$ -	\$ 222,898	12%	\$ 26,748	3	\$ 196,151
43.1	Certain Energy-Efficient Electrical Generating Equipment	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
43.2	Certain Clean Energy Generation Equipment	<u>H8</u>	\$ -			\$ -	\$ -	\$ -	50%	\$ -		\$ -
45	Computers & Systems Software acq'd post Mar 22/04	<u>H8</u>	\$ 2,392			\$ 2,392	\$ -	\$ 2,392	45%	\$ 1,076	3	\$ 1,315
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	<u>H8</u>				\$ -	\$ -	\$ -	30%	\$ -		\$ -
47	Distribution System - post February 2005	<u>H8</u>	\$ 482,066,539	\$ 52,817,278		\$ 534,883,817	\$ 26,408,639	\$ 508,475,178	8%	\$ 40,678,014	Į.	\$ 494,205,803
50	Data Network Infrastructure Equipment - post Mar 2007	<u>H8</u>	\$ 1,653,334	\$ 900,848		\$ 2,554,182	\$ 450,424	\$ 2,103,758	55%	\$ 1,157,067	7	\$ 1,397,115
52	Computer Hardware and system software	<u>H8</u>				\$ -	\$ -	\$ -	100%	\$ -		\$ -
95	CWIP	<u>H8</u>				\$ -	\$ -	\$ -		\$ -		\$ -
3	Building - pre 1988		\$ 7,879,357			\$ 7,879,357	\$ -	\$ 7,879,357	5%	\$ 393,968	3	\$ 7,485,389
						\$ -	\$ -	\$ -	10%	\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
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						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
						\$ -	\$ -	\$ -		\$ -		\$ -
	TOTAL		\$ 754,155,616	\$ 63,479,633	\$ -	\$ 817,635,249	\$ 31,739,817	\$ 785,895,432		\$ 62,567,518	<u>B1</u>	\$ 755,067,731



### Schedule 10 CEC - Bridge Year

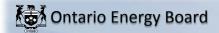
Cumulative Eligible Capital		F	Reference H10	11,173,522
Additions				
Cost of Eligible Capital Property Acquired during Test Year	56,723			
Other Adjustments	0			
Subtotal	56,723	x 3/4 =	42,542	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation 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
<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
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



### Schedule 13 Tax Reserves - Bridge Year

### **Continuity of Reserves**

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



### **PILs Tax Provision - Test Year**

Regulatory Taxable Income			<u>T1</u>	\$ 17,747,858 <b>A</b>
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	26.50% <b>D</b> = <b>B</b> + <b>C</b>
Total Income Taxes Investment Tax Credits Miscellaneous Tax Credits Total Tax Credits				\$ 4,703,182   E = A * D   F   \$ 118,500   G   \$ 118,500   H = F + G
Corporate PILs/Income Tax Provisio		73.50%	J	\$ 4,584,682   I = H + E
Income Tax (grossed-up)				\$ 6,237,663 L = K + I <u>S. Su</u>

**Wires Only** 

#### Note:

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



### **Taxable Income - Test Year**

	Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes	<u>A.</u>	35,796,933

	T2 S1 line #		
dditions:			
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	108		
Schedule 10 Income or loss for tax purposes- joint ventures or	109		
partnerships	440		
Loss in equity of subsidiaries and affiliates	110		4 0 4 0 0 0 0
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	<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	237		
12(1)(z.2)			
Other Additions: (please explain in detail the			
nature of the item) Interest Expensed on Capital Leases	290		
·			
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	254		
	295		
	296		
	230		
	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
			1.0,000
Total Additions			59,793,881
Deductions:			33,733,001
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>	67,909,279
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from	405	<u>T10</u>	734,870
Schedule 10 CEC		110	734,070
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411	T10	0.007.504
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	<u> </u>	600,000
Book income of joint venture or partnership	305		300,000
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the	000		
nature of the item)			
Interest capitalized for accounting deducted for	390		
tax	390		
Capital Lease Payments	391		

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  77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4				
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 77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 13 Non-capital losses of preceding taxation years from Schedule 7-1 Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4	Non-taxable imputed interest income on deferral and variance accounts	392		
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 T7,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4		393		
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  77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 13  Non-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4		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  NET INCOME FOR TAX PURPOSES  Calculated  77,842,95  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  Limited partnership losses of preceding taxation years from Schedule 4		395		
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 77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4		396		
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 77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 113 Non-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4  ITA 13(7.4) Election - Capital Contributions  calculated 77,842,95  Calculated 77,842,95  Taxable dividends received under section 112 or 1320  331  T4  Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4		397		
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 77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 113 Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4	ARO Payments - Deductible for Tax when Paid			
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  77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  Deferred Revenue - ITA 20(1)(m) reserve  Calculated  77,842,95  Calculated  17,747,85  114  114  115  116  117  118  119  119  119  119  119  119	Received			
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  NET INCOME FOR TAX PURPOSES  Charitable donations Taxable dividends received under section 112 or 113 Non-capital losses of preceding taxation years from Schedule 7-1 Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4  Total Deductions  calculated T7,842,95  Calculated T7,747,85  Calculated T7,747,85  320  331  T4  Net-capital losses of preceding taxation years (Please show calculation) Limited partnership losses of preceding taxation years from Schedule 4	cost of Leaseholds			
Lease Inducement Book Amortization credit to income  Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  Total Deductions  calculated  77,842,95  Calculated  17,747,85  T4  320  331  T4  Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4	Deferred Revenue - ITA 20(1)(m) reserve			
Lease Inducement Book Amortization credit to income  Financing fees for tax ITA 20(1)(e) and (e.1)  Total Deductions  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  Total Deductions  calculated  77,842,95  Calculated  17,747,85  T4  320  331  T4  Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4	Principal portion of lease payments			
Total Deductions  Calculated 77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335	Lease Inducement Book Amortization credit to			
Total Deductions  Calculated 77,842,95  NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335	Financing fees for tax ITA 20(1)(e) and (e.1)			
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336	•			
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336				
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336				
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336				
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336				
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336				
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336				
NET INCOME FOR TAX PURPOSES  Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335  336				
Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  311  T4  320  331  T4  332  (Please show calculation)  332	Total Deductions		calculated	77,842,956
Charitable donations  Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  311  T4  320  331  T4  332  (Please show calculation)  332	NET INCOME FOR TAX PURPOSES		calculated	17,747,858
Taxable dividends received under section 112 or 113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  332  (Please show calculation)  335				
113  Non-capital losses of preceding taxation years from Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  320  T4  331  T4	Charitable donations	311		
Schedule 7-1  Net-capital losses of preceding taxation years (Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  331  332		320		
(Please show calculation)  Limited partnership losses of preceding taxation years from Schedule 4  335	Schedule 7-1	331	<u>T4</u>	0
years from Schedule 4		332		
REGULATORY TAXABLE INCOME   calculated   17,747,85		335		
REGULATORY TAXABLE INCOME   calculated   17,747,85				
	REGULATORY TAXABLE INCOME		calculated	17,747,858



### Schedule 7-1 Loss Carry Forward - Test Year

### **Corporation Loss Continuity and Application**

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

Net Capital Loss Carry Forward Deduction		Total	Non- Distribution Portion	Utility Balance
Actual/Estimated Bridge Year	<u>B4</u>	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



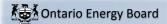
Schedule 8 CCA - Test Year

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	ı	JCC End of Test Year
1	Distribution System - post 1987	<u>B8</u>	\$ 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	<u>B8</u>	\$ 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	<u>B8</u>	\$ 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	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	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	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -	\$	-
13 2	Lease #2	B8	\$ -			\$ -	\$ -	\$ -		\$ -	\$	-
13 3	Lease # 3	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -	\$	-
13 4	Lease # 4	<u>B8</u>	\$ -			\$ -	\$ -	\$ -		\$ -	\$	-
14	Franchise	B8	\$ -			\$ -	\$ -	\$ -		\$ -	\$	-
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than BI	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	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%	\$ -	S	-
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)	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	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	<u>B8</u>	\$ -			\$ -	\$ -	\$ -	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%	\$ -	\$	-
	TOTAL		\$ 755,067,731	\$ 108,490,860	\$ -	\$ 863,558,591	\$ 54,245,430	\$ 809,313,161		\$ 67,909,279	<u>T1</u> \$	795,649,312



### Schedule 10 CEC - Test Year

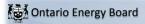
Cumulative Eligible Capital				<u>B10</u>	10,430,939
Additions		20 522			
Cost of Eligible Capital Property Acquired during Test Year		89,596			
Other Adjustments		0			
	Subtotal	89,596	x 3/4 =	67,197	
Non-taxable portion of a non-arm's length transferor's gain realized on th transfer of an ECP to the Corporation after Friday, December 20, 2002	е	0	x 1/2 =	0	
			=	67,197	67,197
Amount transferred on amalgamation or wind-up of subsidiary		0			0
	Subtotal			-	10,498,136
<u>Deductions</u>					
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 In	come")		10,498,136	x 7% =	734,870
Cumulative Eligible Capital - Closing Balance					9,763,267



### Schedule 13 Tax Reserves - Test Year

#### **Continuity of Reserves**

_						Test Year A	1				
Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Additions	Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	B13	0	1	0				0			1
Tax Reserves Not Deducted for accounting purposes	DIO	0	1	U				0		1	1
Reserve for doubtful accounts ss. 20(1)(I)	B13	3,227,504	1	3,227,504		0	0	3,227,504	T		
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0,227,004		0,221,004		0		0,227,004		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	
Other tax reserves	<u>510</u>	0		0				0		0	
	l	0		0				0		0	
Total		3,227,504	0	3,227,504	<u>T1</u>	0	0	3,227,504	<u>T1</u>	0	0
Financial Statement Reserves (not deductible for Tax Purposes)	5.40										
General Reserve for Inventory Obsolescence (non-specific)	<u>B13</u>	0		0				0		0	
General reserve for bad debts	<u>B13</u>	3,828,062		3,828,062				3,828,062		0	
Accrued Employee Future Benefits:	<u>B13</u>	0		0				0		0	
- Medical and Life Insurance	<u>B13</u>	0		0				0		0	
-Short & Long-term Disability	<u>B13</u>	0		0				0		0	
-Accmulated Sick Leave	<u>B13</u>	0		0				0		0	
- Termination Cost	<u>B13</u>	0		0				0		0	
- Other Post-Employment Benefits	<u>B13</u>	0		0				0		0	
Provision for Environmental Costs	<u>B13</u>	0		0				0		0	
Restructuring Costs	B13	0		0				0		0	
Accrued Contingent Litigation Costs	B13	0		0				0	-	0	
Accrued Self-Insurance Costs Other Contingent Liabilities	B13 B13	1,543,242		1,543,242				1,543,242	-	0	
Other Contingent Liabilities	<u>B13</u>	1,543,242		1,543,242				1,543,242	-	U	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	<u>B13</u>	0		0				0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	<u>B13</u>	0		0				0		0	
Other	<u>B13</u>	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		5,371,304	0	5,371,304	<u>T1</u>	0	0	5,371,304	<u>T1</u>	0	0



### **2016 Cost Allocation Model**

#### EB-2015-0004 (Year 2016)

Sheet I6.1 Revenue Worksheet -

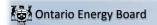
Total kWhs from Load Forecast 7,440,624,000

Total kWs from Load Forecast 10,124,953

Deficiency/sufficiency ( RRWF 8. cell F51) 5,112,423

Miscellaneous Revenue (RRWF 5. cell F48)

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
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			
CDEM	10,124,953			7,027,979	1,847,365	1,121,449	123,144	216			4,800	
	2,499,198			1,756,995	461,841	280,362	·				·	
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	-		-
		\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41
		\$0.0234	\$0.0210						\$0.0219			
							\$3.9997	\$10.0361		\$2	\$1	\$2
				\$0.45	\$0.45	\$0.45						
	\$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
	\$1,124,639	\$0	\$0	\$790,648	\$207,829	\$126,163	\$0	\$0	\$0	\$0	\$0	\$0
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
	CDEM  CEN EWMP	CDEM 10,124,953  2,499,198  2,499,198  CEN EWMP 7,440,624,000  \$159,359,893 \$1,124,639	CDEM 10,124,953  2,499,198  2,499,198  CEN EWMP 7,440,624,000 2,216,045,000  \$9,67 \$0.0234  \$159,359,893 \$86,359,164 \$1,124,639 \$0	CEN EWMP 7,440,624,000 2,216,045,000 726,360,000  \$9.67 \$16.72 \$0.0234 \$0.0210  \$159,359,893 \$86,359,164 \$20,171,698 \$1,124,639 \$0 \$0	CEN EWMP 7,440,624,000 2,216,045,000 726,360,000 2,954,441,000  \$9.67 \$16.72 \$260.82 \$0.0234 \$0.0210 \$3.5691 \$0.45 \$159,359,893 \$86,359,164 \$20,171,698 \$35,397,687 \$1,124,639 \$0 \$0 \$0 \$790,648	CEN EWMP 7,440,624,000 2,216,045,000 726,360,000 2,954,441,000 863,309,000  \$9.67 \$16.72 \$260.82 \$4,193.93 \$0.0234 \$0.0210 \$3.5691 \$3.4887 \$0.45	CEN EWMP 7,440,624,000 2,216,045,000 726,360,000 2,954,441,000 863,309,000 620,218,000  \$ 9.67 \$16.72 \$260.82 \$4,193.93 \$15,231.32 \$0.0234 \$0.0210 \$3.5691 \$3.4887 \$3.3129 \$0.45 \$0.	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  \$\begin{array}{cccccccccccccccccccccccccccccccccccc	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  \$\begin{array}{c} \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	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  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  S0,67 \$16.72 \$260.82 \$4,193.93 \$15,231.32 \$0.57 \$2.62 \$4.43 \$0.0210 \$3.5691 \$3.4887 \$3.3129 \$3.9997 \$10.0361 \$0.0219 \$0.45 \$0.	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 -  \$\begin{array}{c}   \	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



### **2016 Cost Allocation Model**

#### EB-2015-0004 (Year 2016)

### **Sheet I6.2 Customer Data Worksheet** -

		i											
Ē			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	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

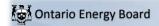
	-												
Historic Year:	2012	979,657	895,929	74,332	9,078	226	35	56		2			
Historic Year:	2013	896,212	819,690	67,433	8,586	214	30	- 12		270			
Historic Year:	2014	920,026	842,937	67,671	8,715	253	30	21		398			
Three-year average		931,965	852,852	69,812	8,793	231	32	22	-	224	-	-	-

#### Street Lighting Adjustment Factors

1	
NCP Test Results	4 NCP

	Primary As	set Data	Line Transformer Asset Data			
	Customers/		Customers/			
Class	Devices	4 NCP	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 Adj	ustment Factors
Primary	6.8627
Line Transformer	6 8627



### **2016 Cost Allocation Model**

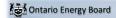
### EB-2015-0004 (Year 2016)

### **Sheet I8 Demand Data Worksheet** -

This is an input sheet for demand allocators.

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

			1	2	3	4	6	7	8	9	11	12	13
Customer Classes		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
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		-	-	
Total Sytem CP	DCP4	5,006,360	1,792,729	491,382	1,920,564	460,783	316,194	17,335	15		-	-	
							•						
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			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		-	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 INCIDE	NT 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		-	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			



### EB-2015-0004 (Year 2016)

Sheet O1 Revenue to Cost Summary Worksheet

Instructions:

Class Revenue, Cost Analysis, and Return on Rate Base

andby Power Large Use						7	6	4	3	2	1			
	00 to	Standby Power GS 1,500 to 4,999 kW	Standby Power GS 50 to 1,499 kW	Unmetered Scattered Load	Sentinel	Street Light	Large Use	GS 1,500 to 4,999 kW	GS 50 to 1,499 kW	GS <50	Residential	Total	1	Rate Base Assets
	\$10,131 \$2,719	\$10,13° \$2,719	\$0 \$0	\$549,494 \$18,683	\$3,902 \$805	\$872,268 \$61,233	\$5,599,620 \$242,076	\$10,061,938 \$406,642	\$34,607,039 \$1,840,792	\$20,171,698 \$1,147,124 ut equals Output	\$86,359,164 \$7,976,914 ellaneous Revenue Inp	\$158,235,254 \$11,696,988 Misc	Distribution Revenue at Existing Rates Miscellaneous Revenue (mi)	crev mi
\$0	12,850	\$12,850	\$0	\$568,178	\$4,707	\$933,502	\$5,841,696	\$10,468,580	\$36,447,831	\$21,318,822	\$94,336,077	\$169,932,242	Total Revenue at Existing Rates	
		0.0.15								***********	*******	1.0323	Factor required to recover deficiency (1 + D)	
\$0 \$0	\$2,719		\$0 \$0	\$567,248 \$18,683	\$4,028 \$805	\$900,451 \$61,233	\$5,780,538 \$242,076	\$10,387,029 \$406,642	\$35,725,158 \$1,840,792	\$20,823,425 \$1,147,124	\$89,149,342 \$7,976,914	\$163,347,677 \$11,696,988	Distribution Revenue at Status Quo Rates Miscellaneous Revenue (mi)	
\$0			\$0	\$585,931	\$4,833	\$961,684	\$6,022,614	\$10,793,671	\$37,565,950	\$21,970,549	\$97,126,256	\$175,044,665	Total Revenue at Status Quo Rates	
•				,			, , .	, ,	, , , , , , , , , , , , , , , , , , , ,	, , , , ,	,	,.		
													Expenses	
\$0 \$0	\$2,770	\$10,528 \$2,770	\$0 \$0	\$97,935 \$350	\$1,309 \$1,303	\$308,531 \$12,670	\$1,292,798 \$15,347	\$1,911,274 \$176,059	\$7,582,257 \$1,225,262	\$2,825,444 \$1,627,452	\$13,015,488 \$13,219,795	\$27,045,563 \$16,281,007	Distribution Costs (di) Customer Related Costs (cu)	di cu
\$0			\$0	\$92,721	\$2,345	\$302,031	\$1,248,367	\$1,977,321	\$8,308,472	\$4,099,052	\$23,736,346	\$39,778,994	General and Administration (ad)	ad
\$0		\$14,608	\$0	\$118,599	\$1,510	\$378,968	\$1,806,420	\$2,705,057	\$11,072,081	\$4,435,954	\$19,845,664	\$40,378,861	Depreciation and Amortization (dep)	dep
\$0 \$0	\$1,333 \$6,096	\$1,333	\$0 \$0	\$11,932 \$54,587	\$152 \$693	\$37,679 \$172,378	\$180,199 \$824,391	\$267,012 \$1,221,553	\$1,076,304 \$4,923,978	\$400,951 \$1,834,310	\$1,779,626 \$8,141,600	\$3,755,187 \$17,179,587	PILs (INPUT) Interest	INPUT
\$0			\$0 \$0	\$376,125	\$7,311	\$1,212,259	\$5,367,521	\$8,258,277	\$4,923,978 \$34,188,354	\$1,834,310	\$8,141,600	\$17,179,587 \$144,419,199	Total Expenses	INI
•	741,012	V-11,012	Ų.	\$0.0,120	\$7,011	V1,212,200	\$0,007,021	\$0,E00,E11	\$04,100,004	\$10,E20,10E	<b>\$10,100,010</b>	<b>\$144,410,100</b>	Total Experiess	
\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Direct Allocation	
\$0	10,867	\$10,867	\$0	\$97,311	\$1,236	\$307,293	\$1,469,613	\$2,177,622	\$8,777,808	\$3,269,962	\$14,513,754	\$30,625,466	Allocated Net Income (NI)	NI
\$0	58,540	\$58,540	\$0	\$473,436	\$8,546	\$1,519,551	\$6,837,135	\$10,435,898	\$42,966,162	\$18,493,124	\$94,252,272	\$175,044,665	Revenue Requirement (includes NI)	
										Output	uirement Input equals	Revenue Rec		
													Rate Base Calculation	
													Net Assets	
\$0 \$0														
\$0														
\$0	313,352)	(\$13,352	\$0	(\$161,233)	(\$2,311)	(\$464,370)	(\$1,323,321)	(\$1,951,719)	(\$8,899,528)	(\$3,933,894)	(\$19,810,196)	(\$36,559,924)	Capital Contribution	co
\$0	268,318	\$268,318	\$0	\$2,408,082	\$30,614	\$7,598,447	\$36,221,508	\$53,670,557	\$216,476,897	\$80,724,433	\$358,604,308	\$756,003,163	Total Net Plant	
\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Directly Allocated Net Fixed Assets	
\$0	\$0		\$0	\$2,026,462	\$6,257	\$5,250,740	\$74,290,052	\$103,407,625	\$353,899,725	\$87,229,363	\$268,175,263	\$894,285,487	Cost of Power (COP)	COP
\$0 \$0													OM&A Expenses	
												•		
\$0	25,635	\$25,635	\$0	\$2,217,468	\$11,213	\$5,873,973	\$76,846,564	\$107,472,280	\$3/1,015,716	\$95,781,310	\$318,146,892	\$977,391,051	Subtotal	
\$0	\$2,023	\$2,023	\$0	\$174,958	\$885	\$463,456	\$6,063,194	\$8,479,563	\$29,273,140	\$7,557,145	\$25,101,790	\$77,116,154	Working Capital	
\$0	270,340	\$270,340	\$0	\$2,583,041	\$31,498	\$8,061,904	\$42,284,701	\$62,150,119	\$245,750,037	\$88,281,579	\$383,706,097	\$833,119,317	Total Rate Base	
J										t	ase Input equals Outpu	Rate B		
\$0	108,136	\$108,136	\$0	\$1,033,216	\$12,599	\$3,224,761	\$16,913,881	\$24,860,048	\$98,300,015	\$35,312,632	\$153,482,439	\$333,247,727	Equity Component of Rate Base	
\$0	34,495)	(\$34,495	\$0	\$209,806	(\$2,478)	(\$250,575)	\$655,092	\$2,535,394	\$3,377,597	\$6,747,387	\$17,387,738	\$30,625,466	Net Income on Allocated Assets	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Net Income on Direct Allocation Assets	
\$0	34,495)	(\$34,49	\$0	\$209,806	(\$2,478)	(\$250,575)	\$655,092	\$2,535,394	\$3,377,597	\$6,747,387	\$17,387,738	\$30,625,466	Net Income	
													RATIOS ANALYSIS	
0.00%	22.51%	22.519	0.00%	123.76%	56.55%	63.29%	88.09%	103.43%	87.43%	118.80%	103.05%	100.00%	REVENUE TO EXPENSES STATUS QUO%	
\$0	345,690)	(\$45,690	\$0	\$94,741	(\$3,840)	(\$586,050)	(\$995,439)	\$32,682	(\$6,518,330)	\$2,825,697	\$83,805	(\$5,112,423)	EXISTING REVENUE MINUS ALLOCATED COSTS	
J											ncy Input equals Outpu	Deficie		
\$0	345,363)	(\$45,360	\$0	\$112,495	(\$3,713)	(\$557,867)	(\$814,521)	\$357,773	(\$5,400,211)	\$3,477,425	\$2,873,984	\$0	STATUS QUO REVENUE MINUS ALLOCATED COSTS	
0.00%	-31.90%	-31.90	0.00%	20.31%	-19.67%	-7.77%	3.87%	10.20%	3.44%	19.11%	11.33%	9.19%	RETURN ON EQUITY COMPONENT OF RATE BASE	
	270,739 444,234 333,304) 113,352) 80 525,635 \$0 525,635 \$2,023 270,340 108,136 \$34,495) \$0 22,51% \$45,690)	\$270,733,30 \$44,23 \$33,30 \$268,311 \$ \$25,563 \$2,563 \$2,02 \$270,341 \$18,131 \$34,491 \$1,54,491 \$1,	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$2,434,474 \$403,495 (\$268,663) (\$161,233) \$2,408,082 \$0 \$2,026,462 \$191,006 \$0 \$2,217,468 \$174,958 \$2,583,041 \$1,033,216 \$209,806 \$0 \$209,806 \$123,76% \$94,741	\$31,140 \$5,171 \$3,387) \$20,614 \$0 \$6,257 \$4,556 \$0 \$11,213 \$885 \$31,498 \$12,599 \$2,478) \$0 \$5,55% \$0 \$2,478) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$7,657,290 \$1,266,216 \$860,688) \$(\$464,77) \$7,598,447 \$0 \$5,250,740 \$623,233 \$5,673,973 \$463,456 \$3,224,761 \$250,575) \$0 \$5,596,050) \$5,596,050)	\$36,888,550 \$5,896,185 (\$4,239,907) (\$1,323,321) \$36,221,508 \$0 \$74,290,052 \$2,556,512 \$0 \$76,846,564 \$6,063,194 \$42,284,701 \$16,913,881 \$655,092 \$0 \$655,092 \$8,09% (\$995,439) (\$814,521)	\$53,218,558 \$8,735,138 \$6,331,420 \$1,931,192 \$53,670,557 \$0 \$103,407,625 \$4,064,654 \$4,064,654 \$4,064,654 \$4,79,563 \$62,150,119 \$24,860,048 \$2,535,394 \$0 \$2,535,394 \$103,43% \$32,682 \$357,773	\$215,669,555 \$35,393,987 (\$25,687,116) (\$8,899,528) \$216,476,897 \$0 \$353,899,725 \$17,115,991 \$0 \$377,015,716 \$29,273,140 \$245,750,037 \$0 \$3,377,597 \$0 \$3,377,597 \$0 \$3,377,597 \$0 \$53,377,597	\$81,393,836 \$13,295,072 (\$10,030,580) (\$3,393,844 \$90,724,433 \$0 \$87,229,363 \$8,551,947 \$95,781,310 \$7,557,145 \$88,281,579 \$1 \$35,312,632 \$6,747,387 \$0 \$6,747,387 \$118.80% \$2,825,697 tt	\$363,343,026 \$59,427,679 \$44,356,201) \$19,810,196) \$358,604,308 \$0 \$268,175,263 \$49,971,623 \$318,146,692 \$25,101,790 \$383,706,097 ase Input equals Outpu \$17,387,738 \$0 \$17,387,738 \$0 \$17,387,738	\$759,907,167 \$124,467,177 \$91,811,257 \$30,859,924) \$756,003,163 \$0 \$894,285,487 \$33,105,564 \$77,116,154 \$333,247,727 \$30,625,466 \$0 \$30,625,466 \$100,00% \$51,12,423 \$0 \$50	Rate Base Calculation  Net Assets Distribution Plant - Gross General Plant - Gross of Accumulated Depreciation Capital Contribution Total Nat Plant Directly Allocated Net Fixed Assets  Cost of Power (COP) OMAA Expenses Directly Allocated Expenses Subtotal  Working Capital Total Rate Base  Equity Component of Rate Base Net Income on Allocated Assets Net Income on Direct Allocation Assets Net Income RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO% EXISTING REVENUE MINUS ALLOCATED COSTS STATUS QUO REVENUE MINUS ALLOCATED COSTS	со



### 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

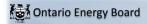
Customer Unit Cost per month - Directly Related

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
\$4.32	\$6.72	\$38.90	\$159.23	\$78.68	\$0.19	\$1.76	-\$0.03	0	\$192.79	0
\$7.53	\$11.03	\$67.15	\$281.68	\$201.78	\$0.46	\$3.53	-\$0.02	0	\$312.18	0
\$15.66	\$23.38	\$95.17	\$506.15	\$559.05	\$13.35	\$12.59	\$7.40	0	\$264.24	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



### EB-2015-0004 (Year 2017)

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast 7,379,644,000

Total kWs from Load Forecast 10,034,217

Deficiency/sufficiency ( RRWF 8. cell F51) - 12,635,330

Miscellaneous Revenue (RRWF 5. cell F48)

		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
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			
CDEM	10,034,217			6,908,640	1,877,691	1,119,726	123,144	216			4,800	
	2,476,514			1,727,160	469,423	279,932						
	_											
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	-	-	-
		\$9.67 \$0.0234	\$16.72 \$0.0210	\$260.82	\$4,193.93	\$15,231.32 \$3,3120	\$0.57	\$2.62	\$4.43 \$0.0219	\$122.41	\$122.41	\$122.41 \$2
				\$0.45	\$0.45	\$0.45	\$3.9991	\$10.0361		ΨZ	φı	92
	\$158,986,352 \$1,114,431	\$86,397,220 \$0	\$19,995,810 \$0	\$35,058,607 \$777,222	\$10,375,565 \$211,240	\$5,720,075 \$125,969	\$872,268 \$0	\$3,776 \$0	\$552,900 \$0	\$0 \$0	\$10,131 \$0	\$0 \$0
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
	CEN CDEM	CEN 7,379,644,000 CDEM 10,034,217 2,476,514  CEN EWMP 7,379,644,000  \$158,986,352 \$1,114,431	CEN 7,379,644,000 2,198,259,000  CDEM 10,034,217  2,476,514  CEN EWMP 7,379,644,000 2,198,259,000  \$9.67 \$0.0234  \$158,986,352 \$158,986,352 \$11,14,431 \$0	ID         Total         Residential         GS <50           CEN         7,379,644,000         2,198,259,000         716,896,000           CDEM         10,034,217         2,476,514	Total Residential GS <50 GS 50 to 1,499 kW  CEN 7,379,644,000 2,198,259,000 716,896,000 2,907,445,000  CDEM 10,034,217 6,908,640  2,476,514 1,727,160  CEN EWMP 7,379,644,000 2,198,259,000 716,896,000 2,907,445,000  S9,67 \$16,72 \$260,82 \$0.0234 \$0.0210 \$3.5691 \$0.45  \$158,986,352 \$86,397,220 \$19,995,810 \$35,058,607 \$1,114,431 \$0 \$0 \$777,222	ID Total Residential GS <50 GS 50 to 1,499 GS 1,500 to 4,999 kW  CEN 7,379,644,000 2,198,259,000 716,896,000 2,907,445,000 877,400,000  CDEM 10,034,217 6,991 1,727,160 469,423  CEN EWMP 7,379,644,000 2,198,259,000 716,896,000 2,907,445,000 877,400,000  S9,67 \$16,72 \$260.82 \$4,193.93 \$0.0234 \$0.0210 \$33.5691 \$3.4887 \$0.45 \$	CEN   7,379,644,000   2,198,259,000   716,896,000   2,907,445,000   877,400,000   619,253,000	ID	ID   Total   Residential   GS <50   GS 50 to 1,499   GS 1,500 to 4,999 kW   Large Use   Street Light   Sentinel	Total   Residential   GS <50   GS 50 to 1,499   GS 1,500 to 4,999 kW   Large Use   Street Light   Sentinel   Unmetered Scattered Load	ID	Total   Residential   GS <50   GS 50 to 1,499   GS 1,500 to 4,999 kW   Large Use   Street Light   Sentinel   Unmetered Scattered Load   Standby Power GS 1,500 to 4,999 kW   CEN   7,379,644,000   2,198,259,000   716,896,000   2,997,445,000   877,400,000   619,253,000   43,653,000   48,000   16,690,000     4,800



### EB-2015-0004 (Year 2017)

## **Sheet I6.2 Customer Data Worksheet** -

		ı		_						_			
•			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	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:		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	

	Primary As	set Data	Line Transformer Asset Data				
	Customers/		Customers/				
Class	Devices	4 NCP	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 Adj	ustment Factors
Primary	6.7036
Line Transformer	6 7036



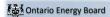
## EB-2015-0004 (Year 2017)

## Sheet I8 Demand Data Worksheet -

This is an input sheet for demand allocators.

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

			1	2	3	4	6	7	8	9	11	12	13
Customer Classes		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
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		-	-	
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		_	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		-	230	
NON CO_INCIDEN	NT 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		-	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			3,836	
Primary NCP	PNCP4	5,618,628	1,945,515	569,448	2,017,404	614,595	405,373	53,482	50			3,836	
Line Transformer NCP	LTNCP4 SNCP4	4,830,068 3,586,123	1,945,515 1,945,515	569,448	1,789,437 1,008,702	270,422	190,526	53,482 53,482	50 50	8,927 8,927	-	2,263	
Secondary NCP	SINCP4	3,300,123	1,945,515	569,448	1,000,702			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	-		



EB-2015-0004 (Year 2017)
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

			1	2	3	4	6	7	8	9	11	12	13	
Rate Base Assets		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	
crev mi	Distribution Revenue at Existing Rates Miscellaneous Revenue (mi)	\$157,871,920 \$11,562,581	\$86,397,220 \$7,880,878	\$19,995,810 \$1,121,706 nput equals Outpu	\$34,281,385 \$1,817,588	\$10,164,325 \$413,939	\$5,594,105 \$244,404	\$872,268 \$61,951	\$3,776 \$728	\$552,900 \$18,635	\$0 \$0	\$10,131 \$2,753	\$0 \$0	
	Total Revenue at Existing Rates	\$169,434,501	\$94,278,097		\$36,098,973	\$10,578,263	\$5,838,509	\$934,219	\$4,504	\$571,535	\$0	\$12,884	\$0	
	Factor required to recover deficiency (1 + D)	1.0800		. , , ,	, ,	,,	, , , , , , ,							
	Distribution Revenue at Status Quo Rates	\$170,507,250 \$11,562,581	\$93,312,049	\$21,596,181	\$37,025,107	\$10,977,830	\$6,041,831	\$942,081	\$4,079	\$597,152	\$0	\$10,941	\$0	
	Miscellaneous Revenue (mi) Total Revenue at Status Quo Rates	\$11,562,581 \$182,069,832	\$7,880,878 \$101,192,927	\$1,121,706 \$22,717.887	\$1,817,588 \$38.842.695	\$413,939 <b>\$11,391,768</b>	\$244,404 \$6.286.235	\$61,951 \$1,004,031	\$728 \$4,807	\$18,635 <b>\$615,786</b>	\$0 \$0	\$2,753 \$13.695	\$0 <b>\$0</b>	
	Total November at Otalias Que Nates	\$102,000,002	V101,102,021	<b>VZZ,717,007</b>	<b>400,042,000</b>	<b>\$11,001,100</b>	<b>\$0,200,200</b>	\$1,004,001	<b>\$4,007</b>	\$010,100	Ų.	\$10,000	<b>\$</b> 0	
	Expenses													
di	Distribution Costs (di) Customer Related Costs (cu)	\$27,562,134 \$16,591,974	\$13,250,516 \$13,485,325	\$2,867,302 \$1,649,444	\$7,686,137 \$1,246,480	\$1,999,556 \$178,152	\$1,328,490 \$15,457	\$318,197 \$12,757	\$1,222 \$1,216	\$99,784 \$352	\$0 \$0	\$10,929 \$2,790	\$0 \$0	
cu ad	General and Administration (ad)	\$40,538,773	\$24,185,202	\$4,157,269	\$8,427,580	\$2,064,525	\$1,283,311	\$311,449	\$2,190	\$94,502	\$0 \$0	\$12,744	\$0	
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	\$0	
INPUT	PILs (INPUT) Interest	\$3,634,152 \$18,212,544	\$1,715,035 \$8,594,891	\$385,437 \$1,931,618	\$1,039,098 \$5,207,440	\$267,228 \$1,339,214	\$177,207 \$888.071	\$37,127 \$186.062	\$135 \$674	\$11,559 \$57,928	\$0 \$0	\$1,326 \$6.647	\$0 \$0	
INI	Total Expenses	\$150.097.858	\$82,680,406	\$15,746,941	\$35,454,069	\$8,830,255	\$5,650,182	\$1,284,579	\$6,960	\$393,995	\$0		\$0	
	Direct Allocation	\$0	\$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	\$0	
	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	\$0	
		Revenue Requir	rement Input equa	Is Output										
	Rate Base Calculation													
dp	Net Assets Distribution Plant - Gross	\$842,014,035	\$403,132,750	\$89,737,621	\$237,109,634	\$60,339,576	\$39,977,764	\$8,660,778	\$31.960	\$2,716,307	\$0	\$307,646	\$0	
ap	General Plant - Gross	\$143,786,337	\$68,649,731	\$15,261,305	\$40,631,380	\$10,349,092	\$6,865,710	\$1,499,741	\$5.558	\$471,321	\$0	\$52,498	\$0	
	Accumulated Depreciation	(\$134,245,407)	(\$65,213,813)	(\$14,615,928)	(\$37,107,208)	(\$9,397,582)	(\$6,182,243)	(\$1,278,507)	(\$4,599)	(\$396,296)	\$0	(\$49,230)	\$0	
со	Capital Contribution Total Net Plant	(\$60,422,486) \$791,132,479	(\$32,686,561) \$373,882,107	(\$6,468,107) \$83,914,891	(\$14,749,317) \$225,884,489	(\$3,266,500) \$58,024,586	(\$2,181,531) \$38,479,700	(\$779,143) \$8,102,869	(\$3,480) \$29,439	(\$265,672) \$2,525,660	\$0 <b>\$0</b>	(\$22,176) \$288,738	\$0 <b>\$0</b>	
	Total for Fall													
	Directly Allocated Net Fixed Assets	\$0	\$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	\$0	
00.	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	\$0	
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Subtotal	\$996,407,307	\$324,358,555	\$97,169,863	\$375,360,249	\$112,273,797	\$78,873,976	\$6,051,326	\$11,009	\$2,282,069	\$0	\$26,463	\$0	
	Working Capital	\$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	\$0	
	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	\$0	
		Rate Base	Input equals Out	put										
	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	\$0	
	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)	\$0	
	Net Income on Direct Allocation Assets	\$0	\$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)	\$0	
	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%	0.00%	
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$12,635,330)	(\$3,490,570)	\$1,979,636	(\$8,496,714)	(\$602,971)	(\$1,370,673)	(\$676,990)	(\$3,639)	\$75,847	\$0	(\$49,257)	\$0	
		Deficienc	y Input equals Out	put				1						
	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)	\$0	
	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%	0.00%	



### EB-2015-0004 (Year 2017)

Sheet O2 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
\$4.39	\$6.86	\$39.90	\$162.63	\$78.36	\$0.19	\$1.80	-\$0.03	0	\$194.26	0
\$7.62	\$11.18	\$68.33	\$285.59	\$201.95	\$0.47	\$3.58	-\$0.02	0	\$314.27	0
\$15.95	\$23.77	\$96.62	\$516.25	\$568.43	\$13.95	\$12.96	\$7.58	0	\$258.27	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



### EB-2015-0004 (Year 2018)

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast 7,366,004,000

Total kWs from Load Forecast 9,986,854

Deficiency/sufficiency ( RRWF 8. cell F51) - 20,562,947

Miscellaneous Revenue (RRWF 5. cell F48)

			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													
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 Existing Distribution kWh Rate			\$9.67 \$0.0234	\$16.72 \$0.0210	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43 \$0.0219	\$122.41	\$122.41	\$122.41
Existing Distribution kW Rate Existing TOA Rate					\$3.5691 \$0.45	\$3.4887 \$0.45	\$3.3129 \$0.45	\$3.9997	\$10.0361		\$2	\$1	\$2
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		\$0
Transformer Ownership Allowance Net Class Revenue	CREV	\$1,109,103 \$158,312,045	\$0 \$87,038,947	\$0 \$19,869,160	\$767,739 \$34,078,185	\$215,555 \$10,293,812	\$125,809 \$5,589,542	\$0 \$872,268	\$0 \$3,651	\$0 \$556,350	\$0 \$0	\$0 \$10,131	\$0 \$0
		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,===,:==	, , , , , , , , , , , , , , , , , , , ,	,===,===	,	,,	40,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7.	<b>4</b> ,	70



## EB-2015-0004 (Year 2018)

## **Sheet I6.2 Customer Data Worksheet** -

		İ	1 1	2	3	4	6	7	8	l 0	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	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			-	-



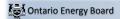
## EB-2015-0004 (Year 2018)

## **Sheet I8 Demand Data Worksheet** -

This is an input sheet for demand allocators.

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

			1	2	3	4	6	7	8	9	11	12	13
<u>Customer Classes</u>		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
CO-INCIDENT	PEAK												
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		-	-	
Total Sytem CP	DCP4	4,952,332	1,784,940	480,173	1,869,197	477,895	315,302	17,420	13		-	-	
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			230	
Bulk Delivery CP	BCP12 DCP12	13,710,594	4,685,463 4,685,463	1,358,391 1,358,391	5,223,220 5,223,220	1,423,600 1,423,600	946,663 946,663	50,411 50,411	42 42		-	230 230	
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_INCIDE	NT 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			1,152	
Primary NCP	PNCP1	1,443,818	495,101	149,655	513,806	162,654	105,290	13,873	12			1,152	
Line Transformer NCP	LTNCP1	1,229,661	495,101	149,655	447,011	71,567	49,486	13,873	12		-	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			3,836	
Primary NCP	PNCP4	5,610,210	1,952,732	563,804	1,995,184	627,182	404,858	53,619	46			3,836	
Line Transformer NCP	LTNCP4	4,817,385	1,952,732	563,804	1,769,728	275,960	190,284	53,619	46		-	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			



### EB-2015-0004 (Year 2018) 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

	1		1	2	3	4	6	7	8	9	11	12	13
		F			-	GS 1,500 to 4,999	٥	- '			Standby Power	Standby Power	
Rate Base Assets		Total	Residential	GS <50	kW	kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Standby Power Large Use
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	\$556,350	\$0	\$10,131	\$0
mi	Miscellaneous Revenue (mi)	\$11,719,491	\$7,993,114	\$1,130,181 se Input equals Out	\$1,833,178	\$428,782	\$248,755	\$63,092	\$679	\$18,898	\$0	\$2,812	\$0
	Total Revenue at Existing Rates	\$170,031,536	\$95,032,060		\$35,911,364	\$10,722,594	\$5,838,296	\$935,360	\$4,329	\$575,247	\$0	\$12,943	\$0
	Factor required to recover deficiency (1 + D)	1.1299	777,772,777	<del></del>	<b>4</b> 00,000,000	¥10,122,001	72,223,222	7700,700	¥ .,===	<b>4</b> • • • • • • • • • • • • • • • • • • •	*-	<b>4</b> 1.2,2.14	7-
	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	\$0
	Miscellaneous Revenue (mi) Total Revenue at Status Quo Rates	\$11,719,491 \$190,594,482	\$7,993,114 <b>\$106,337,436</b>	\$1,130,181 <b>\$23,580,121</b>	\$1,833,178 <b>\$40,337,735</b>	\$428,782 \$12,059,644	\$248,755 <b>\$6,564,315</b>	\$63,092 <b>\$1,048,658</b>	\$679 <b>\$4,803</b>	\$18,898 <b>\$647,511</b>	\$0 \$0	\$2,812 <b>\$14,259</b>	\$0 <b>\$0</b>
			<b>4.100</b> ,000,100	<del></del>	¥ × × , × × × × ×	<b>4</b> · <b>2</b> ·	7-,,	¥.,	¥ .,===	40,0		¥,=	7-
	Expenses	****	*** *** ***			***************************************	** *** ***	2005 105	24.424			***	
di cu	Distribution Costs (di) Customer Related Costs (cu)	\$28,088,570 \$16,908,881	\$13,532,298 \$13,755,645	\$2,899,877 \$1,671,926	\$7,773,770 \$1,268,298	\$2,086,571 \$180,299	\$1,356,596 \$15,571	\$325,495 \$12,848	\$1,134 \$1,129	\$101,546 \$355	\$0 \$0	\$11,282 \$2,810	\$0 \$0
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	\$0
dep INPUT	Depreciation and Amortization (dep) PILs (INPUT)	\$46,388,393 \$4,897,014	\$22,891,408 \$2,306,365	\$5,022,676 \$514,488	\$12,526,568 \$1,395,159	\$3,249,622 \$371,778	\$2,089,548 \$241,317	\$451,022 \$50,407	\$1,487 \$164	\$138,694 \$15,507	\$0 \$0	\$17,367 \$1,829	\$0 \$0
INT	Interest	\$19,442,226	\$9,156,779	\$2,042,630	\$5,539,088	\$1,476,042	\$958,080	\$200,126	\$653	\$61,566	\$0	\$7,262	\$0
	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	\$0
	Direct Allocation	\$0	\$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	\$0
	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	\$0
	,	Revenue Re	quirement Input eq	uals 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	\$0
gp accum den	General Plant - Gross Accumulated Depreciation	\$160,744,133 (\$180,299,105)	\$76,867,704 (\$88,078,561)	\$16,907,309 (\$19,488,084)	\$45,113,035 (\$49,288,024)	\$11,860,146 (\$12,837,079)	\$7,703,155 (\$8,267,340)	\$1,698,076 (\$1,732,468)	\$5,703 (\$5,683)	\$529,049 (\$535,139)	\$0 \$0	\$59,956 (\$66,727)	\$0 \$0
co	Capital Contribution	(\$83,376,216)	(\$45,178,899)	(\$8,857,777)	(\$20,278,125)	(\$4,581,938)	(\$2,998,936)	(\$1,079,503)	(\$4,363)	(\$365,981)	\$0	(\$30,692)	\$0
	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	\$0
	Directly Allocated Net Fixed Assets	\$0	\$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	\$368,891,926	\$114,864,148	\$79,341,238	\$5,642,837	\$6,519	\$2,173,747	\$0	\$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	\$0
	Directly Allocated Expenses Subtotal	\$0	\$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	\$0
	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	\$0
	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	\$0
		Rate B	ase Input equals C	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	\$0
	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)	\$0
	Net Income on Direct Allocation Assets	\$0	\$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)	\$0
	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%	0.00%
	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)	\$0
			ncy Input equals (	•		]							
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	\$4,209,576	\$3,695,848	(\$6,258,014)	(\$3,166)	(\$1,061,596)	(\$655,214)	(\$2,921)	\$127,422	\$0	(\$51,934)	\$0
	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%	0.00%



### EB-2015-0004 (Year 2018)

Sheet O2 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
\$4.45	\$6.98	\$40.66	\$163.72	\$74.02	\$0.19	\$1.80	-\$0.03	0	\$197.29	0
\$7.69	\$11.31	\$69.19	\$286.81	\$197.74	\$0.46	\$3.59	-\$0.02	0	\$317.47	0
\$16.25	\$24.19	\$98.17	\$528.16	\$592.72	\$14.52	\$13.33	\$7.80	0	\$260.56	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



### EB-2015-0004 (Year 2019)

Sheet I6.1 Revenue Worksheet -

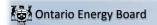
Total kWhs from Load Forecast 7,364,071,000

Total kWs from Load Forecast 9,962,801

Deficiency/sufficiency ( RRWF 8. cell F51) - 27,350,333

Miscellaneous Revenue (RRWF 5. cell F48)

		Ī	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													
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 Existing Distribution kWh Rate			\$9.67 \$0.0234	\$16.72 \$0.0210	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43 \$0.0219	\$122.41	\$122.41	\$122.41
Existing Distribution kW Rate			700-	77.7	\$3.5691	\$3.4887	\$3.3129	\$3.9997	\$10.0361		\$2	\$1	\$2
Existing TOA Rate Additional Charges					\$0.45	\$0.45	\$0.45						
		A . = 0 = 0 = 1 + 0		A10 ==0 0=0	001710010	010.050.001	A= =00 = 10	2070.000	00 505	A	20	010101	•
Distribution Revenue from Rates Transformer Ownership Allowance		\$159,976,740 \$1,106,397	\$87,685,777 \$0	\$19,773,873 \$0	\$34,712,342 \$760,717	\$10,652,281 \$220,164	\$5,706,743 \$125,516	\$872,268 \$0	\$3,525 \$0	\$559,799 \$0	\$0 \$0	\$10,131 \$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
			·										



### EB-2015-0004 (Year 2019)

## **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	4,048,512	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	

	Primary As	set Data	Line Transformer Asset Data			
	Customers/		Customers/			
Class	Devices	4 NCP	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 Adj	ustment Factors
Primary	6.5522
Line Transformer	6 5522



## EB-2015-0004 (Year 2019)

## **Sheet I8 Demand Data Worksheet** -

This is an input sheet for demand allocators.

1 NCP	NCP 1
Non-co-incident Peak	Indicator
12 CP	CP 12
4 CP	CP 4
1 CP	CP 1
Co-incident Peak	Indicator
NCP TEST RESULTS	4 NCP
CP TEST RESULTS	12 CP
CD TEST DESIGNED	42 CD

			1	2	3	4	6	7	8	9	11	12	13
Customer Classes		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
CO-INCIDENT	PEAK												
1 CP	TCP1	4 000 055	436,746	148.474	400.050	444.040	77.444			1 744	ı		
Transformation CP Bulk Delivery CP	BCP1	1,266,355 1,266,355	436,746	148,474	490,658 490,658	111,619 111,619	77,114 77,114	-		1,744 1,744		-	
Total Sytem CP	DCP1	1,266,355	436,746	148,474	490,658	111,619	77,114	-	-	1,744	-	-	
4.00						<u> </u>							
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		-	-	
Total Sytem CP	DCP4	4,950,222	1,791,878	476,386	1,854,357	488,143	314,572	17,464	12		-	-	
			·										
12 CP					1	T		[			ı		
Transformation CP	TCP12 BCP12	13,705,140	4,703,675	1,347,677	5,181,751	1,454,127	944,473 944,473	50,539	38			230 230	
Bulk Delivery CP Total Sytem CP	DCP12	13,705,140 13,705,140	4,703,675 4,703,675	1,347,677 1,347,677	5,181,751 5,181,751	1,454,127 1,454,127	944,473	50,539 50,539	38 38		-	230	
Total Cytem Ci	201.12	10,100,110	1,7 00,070	1,017,017	0,101,701	1,101,121	544,476	00,000		22,001		200	
NON CO_INCIDEN	IT 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 Secondary NCP	LTNCP1 SNCP1	1,228,317 916,565	497,026 497,026	148,474 148,474	443,462 254,864	73,102	49,372	13,908 13,908	<u>11</u> 11	2,282 2,282	-	680	
Secondary NCP	SNCPT	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	_	i i	



#### EB-2015-0004 (Year 2019)

### Sheet 01 Revenue to Cost Summary Worksheet -

Instructions

and the first contract of the description of the second

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	4	6	7	8	9	11	12	13
Rate Base Assets		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
crev mi	Distribution Revenue at Existing Rates Miscellaneous Revenue (mi)	\$158,870,343 \$11,799,409	\$87,685,777 \$8,059,134	\$19,773,873 \$1,131,417 ue Input equals Ou	\$33,951,625 \$1,833,088	\$10,432,118 \$439,737	\$5,581,227 \$249,996	\$872,268 \$63,589	\$3,525 \$626	\$559,799 \$18,981	\$0 \$0	\$10,131 \$2,841	\$0 \$0
	Total Revenue at Existing Rates	\$170,669,753	\$95,744,911			\$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	<b>4</b> ,-,-,-,-	4-0,000,000	400,100,100	<b>4</b>	**,***,***	7555,557	7 1,101	40.0,.00		<b>*</b> ·-,•··	7-
	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	\$656,171	\$0	\$11,875	\$0
	Miscellaneous Revenue (mi)	\$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												
di	Distribution Costs (di)	\$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
cu	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
ad dep	General and Administration (ad) Depreciation and Amortization (dep)	\$42,102,143 \$48,157,576	\$25,188,410 \$23,850,037	\$4,261,251 \$5,180,196	\$8,639,371 \$12,885,151	\$2,238,846 \$3,443,233	\$1,335,557 \$2,163,181	\$325,541 \$471,834	\$1,873 \$1,404	\$97,854 \$144,284	\$0 \$0	\$13,441 \$18,255	\$0 \$0
INPUT	PILs (INPUT)	\$7,197,120	\$3,386,233	\$749,800	\$2,041,719	\$562,424	\$356,581	\$74,664	\$218	\$22,739	\$0	\$2,742	\$0
INT	Interest	\$20,294,422	\$9,548,493	\$2,114,285	\$5,757,233	\$1,585,921	\$1,005,485	\$210,537	\$616	\$64,119	\$0	\$7,732	\$0
	Total Expenses	\$163,608,163	\$89,824,408	\$16,936,826	\$38,477,203	\$10,188,379	\$6,257,751	\$1,428,114	\$6,197	\$432,678	\$0		\$0
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$34,411,923	\$16,190,755	\$3,585,055	\$9,762,163	\$2,689,142	\$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	\$7,962,686	\$1,785,107	\$7,241	\$541,401	\$0	\$69,718	\$0
		Revenue Re	quirement Input e	quals Output									
	Rate Base Calculation												
	Net Assets												
dp	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
gp	General Plant - Gross	\$171,441,496	\$82,159,808	\$17,888,352	\$47,775,628	\$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	(\$85,524)	\$0
co	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
COP	OM&A Expenses	\$928,733,588	\$53,039,644	\$8,892,544	\$17,793,100	\$4,596,802	\$2,732,504	\$5,533,504 \$671,079	\$3,958	\$2,115,232	\$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 E	Base Input equals (	Output		ĺ				l	l		
	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
	Net income									ĺ	ĺ		l
	RATIOS ANALYSIS												
	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%
	RATIOS ANALYSIS	(\$27,350,333)	(\$10,270,252)	\$383,409	<b>86.30%</b> (\$12,454,654)	98.37% (\$2,005,666)	85.30% (\$2,131,463)	<b>60.84%</b> (\$849,249)	65.70% (\$3,091)	<b>124.70%</b> \$37,379	0.00%	21.11% (\$56,747)	0.00%
	RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO%	(\$27,350,333)		\$383,409		(\$2,005,666)							
	RATIOS ANALYSIS REVENUE TO EXPENSES STATUS QUO%	(\$27,350,333)	(\$10,270,252)	\$383,409									



### EB-2015-0004 (Year 2019)

Sheet O2 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
\$4.52	\$7.12	\$40.55	\$166.25	\$75.32	\$0.19	\$1.80	-\$0.03	0	\$200.91	0
\$7.77	\$11.44	\$68.77	\$289.18	\$198.87	\$0.47	\$3.60	-\$0.02	0	\$320.96	0
\$16.53	\$24.58	\$98.30	\$540.44	\$616.39	\$15.03	\$13.65	\$7.98	0	\$259.06	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



### EB-2015-0004 (Year 2020)

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast 7,364,398,000

Total kWs from Load Forecast 9,953,606

Deficiency/sufficiency ( RRWF 8. cell F51) - 31,078,557

Miscellaneous Revenue (RRWF 5. cell F48)

		Ī	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													
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 Existing Distribution kWh Rate			\$9.67 \$0.0234	\$16.72 \$0.0210	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43 \$0.0219	\$122.41	\$122.41	\$122.41
Existing Distribution kW Rate			• • • • • • • • • • • • • • • • • • • •	•	\$3.5691	\$3.4887	\$3.3129	\$3.9997	\$10.0361		\$2	\$1	\$2
Existing TOA Rate Additional Charges					\$0.45	\$0.45	\$0.45						
		0100 100 500	600 400 004	640 700 404	604 000 070	640.007.504	<b>RE 005 040</b>	#070 000	\$0.000	<b>\$500.555</b>	***	<b>#</b> 10.101	<b>*</b>
Distribution Revenue from Rates Transformer Ownership Allowance		\$160,463,532 \$1,105,363	\$88,188,231 \$0	\$19,702,481 \$0	\$34,620,270 \$755,053	\$10,807,584 \$225,172	\$5,695,612 \$125,138	\$872,268 \$0	\$3,399 \$0	\$563,555 \$0	\$0 \$0	\$10,131 \$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
			·										



### EB-2015-0004 (Year 2020)

## **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	4,095,680	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:		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	

	Primary As	set Data	Line Transformer Asset Data				
	Customers/		Customers/				
Class	Devices	4 NCP	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 Adj	ustment Factors
Primary	6.4599
Line Transformer	6.4599



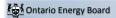
## EB-2015-0004 (Year 2020)

## **Sheet I8 Demand Data Worksheet** -

This is an input sheet for demand allocators.

1 NCP	NCP 1
Non-co-incident Peak	Indicator
12 01	01 12
12 CP	CP 12
4 CP	CP 4
1 CP	CP 1
Co-incident Peak	Indicator
	•
NCP TEST RESULTS	4 NCP
CP TEST RESULTS	12 CP

								1		1			
	_		1	2	3	4	6	7	8	9	11	12	13
Customer Classes		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
CO-INCIDENT F	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	TODA	4 0 40 5 40	4 70 4 0 4 0		4 0 40 470			17.500		7.101			
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 Total Sytem CP	BCP4 DCP4	4,948,510 4,948,510	1,794,019 1,794,019	473,377	1,843,172	499,344	313,634	17,520 17,520	11	7,434 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		-	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_INCIDEN	IT 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			1,152	
Line Transformer NCP	LTNCP1	1,226,878	497,620	147,536	440.787	74,779	49,224	13,952	10		_	680	
Secondary NCP	SNCP1	914,734	497,620	147,536	253,327	14,115	43,224	13,952	10	2,289	-	000	
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		-	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										T			
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	
							, ,					1,001	
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	



#### EB-2015-0004 (Year 2020)

### Sheet 01 Revenue to Cost Summary Worksheet -

Instructions

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	4	6	7	8	9	11	12	13
Rate Base Assets		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	kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
crev mi	Distribution Revenue at Existing Rates Miscellaneous Revenue (mi)	\$159,358,170 \$11,895,283	\$88,188,231 \$8,128,913	\$19,702,481 \$1,134,161 ue Input equals Out	\$33,865,217 \$1,842,021	\$10,582,413 \$452,062	\$5,570,474 \$251,397	\$872,268 \$64,163	\$3,399 \$574	\$563,555 \$19,135	\$0 \$0	\$10,131 \$2,856	\$0 \$0
	Total Revenue at Existing Rates	\$171,253,453	\$96,317,144			\$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	<b>422,2</b> 21,222	4-0,000,000	¥22,022,022	¥1.1,00.1,110	<del>**,***</del> ,***	7,000,100	¥=,=:=	7.0.2,1.1.1	4-	<b>V.</b> -,	-
	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 (mi)	\$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		1	ı	1 '							1	
di	Distribution Costs (di)	\$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
cu	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
ad dep	General and Administration (ad) Depreciation and Amortization (dep)	\$42,906,294 \$49,383,520	\$25,671,554 \$24,508,719	\$4,315,691 \$5,279,952	\$8,780,534 \$13,139,477	\$2,332,233 \$3,597,228	\$1,358,937 \$2,203,364	\$332,239 \$486,416	\$1,712 \$1,298	\$99,719 \$148,275	\$0 \$0	\$13,674 \$18,791	\$0 \$0
INPUT	PILs (INPUT)	\$6,237,663	\$2,919,457	\$644,607	\$1,772,162	\$503,357	\$311,203	\$64,728	\$1,296	\$19,601	\$0	\$2,379	\$0
INT	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		\$6,355,149	\$1,456,800	\$5,659	\$440,145	\$0		
						1				,	**		
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	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 Re	quirement Input ec	uals Output	1								
	Rate Base Calculation												
	Not Assets		ı	ı	1								
dp	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
gp	General Plant - Gross	\$185,763,614	\$88,845,911	\$19,236,535	\$51,695,301	\$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
co	Capital Contribution	(\$128,403,755)	(\$69,690,609)	(\$13,468,680)	(\$31,025,281)	(\$7,348,908)	(\$4,585,373)	(\$1,669,207)	(\$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	so	\$0
COP	OM&A Expenses	\$89,639,063	\$54,064,147	\$9,006,757	\$18,080,522	\$4,786,198	\$2,779,157	\$5,649,194 \$684,889	\$3,618	\$2,159,695	\$0 \$0	\$28,357	\$0
	Directly Allocated Expenses	\$0	\$0										
	Subtotal			\$0	\$0	\$0	\$0	\$004,003	\$0	\$0	\$0	\$0	\$0
		\$1,034,837,564			\$0	\$0	\$0	\$0					
		\$1,034,837,564	\$338,690,081	\$0 <b>\$98,816,811</b>					\$0 <b>\$9,779</b>	\$0 <b>\$2,365,112</b>	\$0 <b>\$0</b>	\$0 <b>\$28,357</b>	\$0 \$0
	Working Capital	\$1,034,837,564 \$77,819,785			\$0	\$0	\$0	\$0					
		\$77,819,785	\$338,690,081 \$25,469,494	\$98,816,811 \$7,431,024	\$0 \$381,993,980 \$28,725,947	\$0 \$124,861,761 \$9,389,604	\$0 \$81,737,599 \$6,146,667	\$0 \$6,334,083 \$476,323	\$9,779 \$735	\$2,365,112 \$177,856	\$ <i>o</i> \$0	\$28,357 \$2,132	\$ <i>o</i> \$0
	Working Capital  Total Rate Base	\$77,819,785 \$973,801,235	\$338,690,081 \$25,469,494 \$445,715,721	\$98,816,811 \$7,431,024 \$100,041,363	\$0 <b>\$381,993,980</b>	\$0 <b>\$124,861,761</b>	\$0 \$81,737,599	\$0 \$6,334,083	\$9,779	\$2,365,112	\$0	\$28,357	\$0
		\$77,819,785 \$973,801,235	\$338,690,081 \$25,469,494	\$98,816,811 \$7,431,024 \$100,041,363	\$0 \$381,993,980 \$28,725,947	\$0 \$124,861,761 \$9,389,604	\$0 \$81,737,599 \$6,146,667	\$0 \$6,334,083 \$476,323	\$9,779 \$735	\$2,365,112 \$177,856	\$ <i>o</i> \$0	\$28,357 \$2,132	\$ <i>o</i> \$0
		\$77,819,785 \$973,801,235	\$338,690,081 \$25,469,494 \$445,715,721	\$98,816,811 \$7,431,024 \$100,041,363	\$0 \$381,993,980 \$28,725,947	\$0 \$124,861,761 \$9,389,604	\$0 \$81,737,599 \$6,146,667	\$0 \$6,334,083 \$476,323	\$9,779 \$735	\$2,365,112 \$177,856	\$ <i>o</i> \$0	\$28,357 \$2,132	\$ <i>o</i> \$0
	Total Rate Base  Equity Component of Rate Base	\$77,819,785 \$973,801,235 Rate E \$389,520,494	\$338,690,081 \$25,469,494 \$445,715,721 Base Input equals 0 \$178,286,288	\$98,816,811 \$7,431,024 \$100,041,363 Output \$40,016,545	\$0 \$381,993,980 \$28,725,947 \$282,772,112 \$113,108,845	\$0 \$124,861,761 \$9,389,604 \$81,411,365 \$32,564,546	\$0 \$81,737,599 \$6,146,667 \$50,678,469 \$20,271,388	\$0 \$6,334,083 \$476,323 \$9,805,239 \$3,922,096	\$9,779 \$735 \$25,088 \$10,035	\$2,365,112 \$177,856 \$3,008,154 \$1,203,262	\$0 \$0 \$0	\$28,357 \$2,132 \$343,725 \$137,490	\$0 \$0 \$0 \$0
	Total Rate Base	\$77,819,785 \$973,801,235 Rate E	\$338,690,081 \$25,469,494 \$445,715,721 Base Input equals O	\$98,816,811 \$7,431,024 \$100,041,363 Output	\$0 \$381,993,980 \$28,725,947 \$282,772,112	\$0 \$124,861,761 \$9,389,604 \$81,411,365	\$0 \$81,737,599 \$6,146,667 \$50,678,469	\$0 \$6,334,083 \$476,323 \$9,805,239	\$9,779 \$735 \$25,088	\$2,365,112 \$177,856 \$3,008,154	\$0 \$0 \$0	\$28,357 \$2,132 \$343,725	\$0 \$0 \$0
	Total Rate Base  Equity Component of Rate Base  Net Income on Allocated Assets	\$77,819,785 \$973,801,235 Rate E \$389,520,494 \$35,796,933	\$338,690,081 \$25,469,494 \$445,715,721 Base Input equals 0 \$178,286,288 \$22,066,174	\$98,816,811 \$7,431,024 \$100,041,363 Dutput \$40,016,545 \$7,549,203	\$0 \$381,993,980 \$28,725,947 \$282,772,112 \$113,108,845 \$3,275,260	\$0 \$124,861,761 \$9,389,604 \$81,411,365 \$32,564,546 \$2,494,708	\$0 \$81,737,599 \$6,146,667 \$50,678,469 \$20,271,388 \$553,094	\$0 \$6,334,083 \$476,323 \$9,805,239 \$3,922,096 (\$350,256)	\$9,779 \$735 \$25,088 \$10,035 (\$1,022)	\$2,365,112 \$177,856 \$3,008,154 \$1,203,262 \$252,452	\$0 \$0 \$0 \$0	\$28,357 \$2,132 \$343,725 \$137,490 (\$42,680)	\$0 \$0 \$0 \$0
	Total Rate Base  Equity Component of Rate Base	\$77,819,785 \$973,801,235 Rate E \$389,520,494	\$338,690,081 \$25,469,494 \$445,715,721 Base Input equals 0 \$178,286,288	\$98,816,811 \$7,431,024 \$100,041,363 Output \$40,016,545	\$0 \$381,993,980 \$28,725,947 \$282,772,112 \$113,108,845	\$0 \$124,861,761 \$9,389,604 \$81,411,365 \$32,564,546	\$0 \$81,737,599 \$6,146,667 \$50,678,469 \$20,271,388	\$0 \$6,334,083 \$476,323 \$9,805,239 \$3,922,096	\$9,779 \$735 \$25,088 \$10,035	\$2,365,112 \$177,856 \$3,008,154 \$1,203,262	\$0 \$0 \$0	\$28,357 \$2,132 \$343,725 \$137,490	\$0 \$0 \$0 \$0
	Total Rate Base  Equity Component of Rate Base  Net Income on Allocated Assets	\$77,819,785 \$973,801,235 Rate E \$389,520,494 \$35,796,933	\$338,690,081 \$25,469,494 \$445,715,721 Base Input equals 0 \$178,286,288 \$22,066,174	\$98,816,811 \$7,431,024 \$100,041,363 Dutput \$40,016,545 \$7,549,203	\$0 \$381,993,980 \$28,725,947 \$282,772,112 \$113,108,845 \$3,275,260	\$0 \$124,861,761 \$9,389,604 \$81,411,365 \$32,564,546 \$2,494,708	\$0 \$81,737,599 \$6,146,667 \$50,678,469 \$20,271,388 \$553,094	\$0 \$6,334,083 \$476,323 \$9,805,239 \$3,922,096 (\$350,256)	\$9,779 \$735 \$25,088 \$10,035 (\$1,022)	\$2,365,112 \$177,856 \$3,008,154 \$1,203,262 \$252,452	\$0 \$0 \$0 \$0	\$28,357 \$2,132 \$343,725 \$137,490 (\$42,680)	\$0 \$0 \$0 \$0
	Total Rate Base  Equity Component of Rate Base  Net Income on Allocated Assets  Net Income on Direct Allocation Assets  Net Income	\$77,819,785 \$973,801,235 Rate E \$389,520,494 \$35,796,933 \$0	\$338,690,081 \$25,469,494 \$445,715,721 Base Input equals 0 \$178,286,288 \$22,066,174 \$0	\$98,816,811 \$7,431,024 \$100,041,363 Dutput \$40,016,545 \$7,549,203	\$0 \$381,993,980 \$28,725,947 \$282,772,112 \$113,108.845 \$3,275,260 \$0	\$0 \$124,861,761 \$9,389,604 \$81,411,365 \$32,564,546 \$2,494,708 \$0	\$0 \$81,737,599 \$6,146,667 \$50,678,469 \$20,271,388 \$553,094 \$0	\$0 \$6,334,083 \$476,323 \$9,805,239 \$3,922,096 (\$350,256) \$0	\$9,779 \$735 \$25,088 \$10,035 (\$1,022) \$0	\$2,365,112 \$177,856 \$3,008,154 \$1,203,262 \$252,452 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$28,357 \$2,132 \$343,725 \$137,490 (\$42,680) \$0	\$0 \$0 \$0 \$0 \$0 \$0
	Total Rate Base  Equity Component of Rate Base  Net Income on Allocated Assets  Net Income on Direct Allocation Assets	\$77,819,785 \$973,801,235 Rate E \$389,520,494 \$35,796,933 \$0	\$338,690,081 \$25,469,494 \$445,715,721 Base Input equals 0 \$178,286,288 \$22,066,174 \$0	\$98,816,811 \$7,431,024 \$100,041,363 Dutput \$40,016,545 \$7,549,203	\$0 \$381,993,980 \$28,725,947 \$282,772,112 \$113,108.845 \$3,275,260 \$0	\$0 \$124,861,761 \$9,389,604 \$81,411,365 \$32,564,546 \$2,494,708 \$0	\$0 \$81,737,599 \$6,146,667 \$50,678,469 \$20,271,388 \$553,094 \$0	\$0 \$6,334,083 \$476,323 \$9,805,239 \$3,922,096 (\$350,256) \$0	\$9,779 \$735 \$25,088 \$10,035 (\$1,022) \$0	\$2,365,112 \$177,856 \$3,008,154 \$1,203,262 \$252,452 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$28,357 \$2,132 \$343,725 \$137,490 (\$42,680) \$0	\$0 \$0 \$0 \$0 \$0 \$0
	Total Rate Base  Equity Component of Rate Base  Net Income on Allocated Assets  Net Income on Direct Allocation Assets  Net Income	\$77,819,785 \$973,801,235 Rate E \$389,520,494 \$35,796,933 \$0	\$338,690,081 \$25,469,494 \$445,715,721 Base Input equals 0 \$178,286,288 \$22,066,174 \$0	\$98,816,811 \$7,431,024 \$100,041,363 Dutput \$40,016,545 \$7,549,203	\$0 \$381,993,980 \$28,725,947 \$282,772,112 \$113,108.845 \$3,275,260 \$0	\$0 \$124,861,761 \$9,389,604 \$81,411,365 \$32,564,546 \$2,494,708 \$0	\$0 \$81,737,599 \$6,146,667 \$50,678,469 \$20,271,388 \$553,094 \$0	\$0 \$6,334,083 \$476,323 \$9,805,239 \$3,922,096 (\$350,256) \$0	\$9,779 \$735 \$25,088 \$10,035 (\$1,022) \$0	\$2,365,112 \$177,856 \$3,008,154 \$1,203,262 \$252,452 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$28,357 \$2,132 \$343,725 \$137,490 (\$42,680) \$0	\$0 \$0 \$0 \$0 \$0 \$0
	Total Rate Base  Equity Component of Rate Base  Net Income on Allocated Assets  Net Income on Direct Allocation Assets  Net Income  RATIOS ANALYSIS  REVENUE TO EXPENSES STATUS QUO%	\$77,819,785 \$973,801,235 Rate [ \$389,520,494 \$35,796,933 \$0 \$35,796,933	\$338,690,081 \$25,469,494 \$445,715,721 3ase Input equals ( \$178,286,288 \$22,066,174 \$0 \$22,066,174	\$98,816,811 \$7,431,024 \$100,041,363 Dutput \$40,016,545 \$7,549,203 \$0 \$7,549,203	\$0 \$381,993,980 \$28,725,947 \$282,772,112 \$113,108,845 \$3,275,260 \$0 \$3,275,260	\$0 \$124,861,761 \$9,389,604 \$81,411,365 \$32,564,546 \$2,494,708 \$0 \$2,494,708	\$0 \$81,737,599 \$6,146,667 \$50,678,469 \$20,271,388 \$553,094 \$0 \$44.86%	\$0 \$6,334,083 \$476,323 \$9,805,239 \$3,922,096 (\$350,256) \$0 (\$350,256)	\$9,779 \$735 \$25,088 \$10,035 (\$1,022) \$0 (\$1,022)	\$2,365,112 \$177,856 \$3,008,154 \$1,203,262 \$252,452 \$0 \$252,452	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$28,357 \$2,132 \$343,725 \$137,490 (\$42,680) \$0 (\$42,680)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	Total Rate Base  Equity Component of Rate Base  Net Income on Allocated Assets  Net Income on Direct Allocation Assets  Net Income  RATIOS ANALYSIS	\$77,819,785 \$973,801,235 Rate I \$389,520,494 \$35,796,933 \$0 \$35,796,933	\$338,690,081 \$25,469,494 \$445,715,721 Base Input equals C \$178,286,288 \$22,066,174 \$0 \$22,066,174 104,91% (\$11,886,876)	\$98,816,811 \$7,431,024 \$100,041,363 Dutput \$40,016,545 \$7,549,203 \$0 \$7,549,203	\$0 \$381,993,980 \$28,725,947 \$282,772,112 \$113,108,845 \$3,275,260 \$0 \$3,275,260	\$0 \$124,861,761 \$9,389,604 \$81,411,365 \$32,564,546 \$2,494,708 \$0 \$2,494,708	\$0 \$81,737,599 \$6,146,667 \$50,678,469 \$20,271,388 \$553,094 \$0 \$553,094	\$0 \$6,334,083 \$476,323 \$9,805,239 \$3,922,096 (\$350,256) \$0 (\$350,256)	\$9,779 \$735 \$25,088 \$10,035 (\$1,022) \$0	\$2,365,112 \$177,856 \$3,008,154 \$1,203,262 \$252,452 \$0 \$252,452	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$28,357 \$2,132 \$343,725 \$137,490 (\$42,680) \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0
	Total Rate Base  Equity Component of Rate Base  Net Income on Allocated Assets  Net Income on Direct Allocation Assets  Net Income  RATIOS ANALYSIS  REVENUE TO EXPENSES STATUS QUO%  EXISTING REVENUE MINUS ALLOCATED COSTS	\$77,819,785 \$973,801,235 Rate t \$389,520,494 \$35,796,933 \$0 \$35,796,933 100,00% (\$31,078,557) Deficie	\$338,690,081 \$25,469,494 \$445,715,721 3ase Input equals ( \$178,286,288 \$22,066,174 \$0 \$12,066,174 104,91% (\$11,886,876) ency Input equals (	\$98,816,811 \$7,431,024 \$100,041,363 Output \$40,016,545 \$7,549,203 \$0 \$7,549,203 118,48% \$7,463 Output	\$0 \$381,993,980 \$28,725,947 \$282,772,112 \$113,108,845 \$3,275,260 \$0 \$3,275,260 \$5,99% \$13,499,398	\$0 \$124,861,761 \$9,389,604 \$81,411,365 \$32,564,546 \$2,494,708 \$0 \$2,494,708 97,08% (\$2,457,792)	\$0 \$81,737,599 \$6,146,667 \$50,678,469 \$20,271,388 \$553,094 \$0 \$553,094 \$4.86% (\$2,319,224)	\$0 \$6,334,083 \$476,323 \$9,805,239 \$3,922,096 (\$350,256) \$0 (\$350,256) \$0.52% (\$391,831)	\$9,779 \$735 \$25,088 \$10,035 (\$1,022) \$0 (\$1,022) 69,99% (\$2,651)	\$2,365,112 \$177,856 \$3,008,154 \$1,203,262 \$252,452 \$0 \$252,452 \$252,452 \$252,452	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$28,357 \$2,132 \$343,725 \$137,490 (\$42,680) \$0 (\$42,680) 20.99% (\$58,309)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	Total Rate Base  Equity Component of Rate Base  Net Income on Allocated Assets  Net Income on Direct Allocation Assets  Net Income  RATIOS ANALYSIS  REVENUE TO EXPENSES STATUS QUO%	\$77,819,785 \$973,801,235 Rate I \$389,520,494 \$35,796,933 \$0 \$35,796,933	\$338,690,081 \$25,469,494 \$445,715,721 Base Input equals C \$178,286,288 \$22,066,174 \$0 \$22,066,174 104,91% (\$11,886,876)	\$98,816,811 \$7,431,024 \$100,041,363 Dutput \$40,016,545 \$7,549,203 \$0 \$7,549,203	\$0 \$381,993,980 \$28,725,947 \$282,772,112 \$113,108,845 \$3,275,260 \$0 \$3,275,260	\$0 \$124,861,761 \$9,389,604 \$81,411,365 \$32,564,546 \$2,494,708 \$0 \$2,494,708	\$0 \$81,737,599 \$6,146,667 \$50,678,469 \$20,271,388 \$553,094 \$0 \$44.86%	\$0 \$6,334,083 \$476,323 \$9,805,239 \$3,922,096 (\$350,256) \$0 (\$350,256)	\$9,779 \$735 \$25,088 \$10,035 (\$1,022) \$0 (\$1,022)	\$2,365,112 \$177,856 \$3,008,154 \$1,203,262 \$252,452 \$0 \$252,452	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$28,357 \$2,132 \$343,725 \$137,490 (\$42,680) \$0 (\$42,680)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
	Total Rate Base  Equity Component of Rate Base  Net Income on Allocated Assets  Net Income on Direct Allocation Assets  Net Income  RATIOS ANALYSIS  REVENUE TO EXPENSES STATUS QUO%  EXISTING REVENUE MINUS ALLOCATED COSTS	\$77,819,785 \$973,801,235 Rate t \$389,520,494 \$35,796,933 \$0 \$35,796,933 100,00% (\$31,078,557) Deficie	\$338,690,081 \$25,469,494 \$445,715,721 3ase Input equals ( \$178,286,288 \$22,066,174 \$0 \$12,066,174 104,91% (\$11,886,876) ency Input equals (	\$98,816,811 \$7,431,024 \$100,041,363 Output \$40,016,545 \$7,549,203 \$0 \$7,549,203 118,48% \$7,463 Output	\$0 \$381,993,980 \$28,725,947 \$282,772,112 \$113,108,845 \$3,275,260 \$0 \$3,275,260 \$5,99% \$13,499,398	\$0 \$124,861,761 \$9,389,604 \$81,411,365 \$32,564,546 \$2,494,708 \$0 \$2,494,708 97,08% (\$2,457,792)	\$0 \$81,737,599 \$6,146,667 \$50,678,469 \$20,271,388 \$553,094 \$0 \$553,094 \$4.86% (\$2,319,224)	\$0 \$6,334,083 \$476,323 \$9,805,239 \$3,922,096 (\$350,256) \$0 (\$350,256) \$0.52% (\$391,831)	\$9,779 \$735 \$25,088 \$10,035 (\$1,022) \$0 (\$1,022) 69,99% (\$2,651)	\$2,365,112 \$177,856 \$3,008,154 \$1,203,262 \$252,452 \$0 \$252,452 \$252,452 \$252,452	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$28,357 \$2,132 \$343,725 \$137,490 (\$42,680) \$0 (\$42,680) 20.99% (\$58,309)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0



### EB-2015-0004 (Year 2020)

Sheet O2 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	Capita	lization 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:	
Date:	

## Appendix 2-OB Debt Instruments

This table must be completed for all required historical years, the bridge year and the test year.

Year 2012

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (vears)	Principal (\$)	Rate (%) (Note 2)	iterest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.		Fixed Rate	1-Jul-05		\$ 200,000,000	5.040%	10,080,000	
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	Deemed LT	\$ 32,185,000	5.900%	\$ 1,898,915	
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	5.218%	\$ 2,609,000	
4	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	21-Dec-09	Deemed LT	\$ 15,000,000	5.750%	\$ 862,500	
5	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Apr-10	Deemed LT	\$ 15,000,000	5.870%	\$ 880,500	
6	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	5-Jul-11	Deemed LT	\$ 15,000,000	5.550%	\$ 832,500	
							•			
Total							\$ 327,185,000	5.246%	\$ 17,163,415	

#### Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update issued by the Board.
- 3 Add more lines above row 12 if necessary.

Year 2013

Row	Description	Lender	Affiliated or Third-	Fixed or	Start Date	Term	Principal	Rate (%)	- 1	Interest (\$)	Additional Comments, if any
	•		Party Debt?	Variable-Rate?		(years)	(\$)	(Note 2)		(Note 1)	
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	\$50M Note - rate change May 14, 2015
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 31,780,822	4.968%	\$	1,578,871	\$5000 Note - Tate 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	The cumulative deemed debt (\$77.185M o/s end
5	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	21-Dec-09	Deemed LT	\$ 5,465,753	5.750%	\$	314,281	of 2012 and \$30M issued on Feb 1, 2013) was
6	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Apr-10	Deemed LT	\$ 5,465,753	5.870%	\$	320,840	converted into a single promissory note of
7	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	5-Jul-11	Deemed LT	\$ 5,465,753	5.550%	\$	303,349	\$107.185M to reflect the actual HOHI bond
8	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Feb-13	Deemed LT	\$ 8,383,562	4.220%	\$	353,786	issuance on May 14, 2015.
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 68,128,548	4.144%	\$	2,823,247	issuance on May 14, 2015.
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	10-Dec-13	Deemed LT	\$ 1,808,219	4.940%	\$	89,326	\$30M deemed debt - effective 22 days
Total					•		\$ 356,445,274	4.911%	\$	17,506,311	

#### Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update issued by the Board.
- 3 Add more lines above row 12 if necessary.

'ear 2014

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	nterest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.		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	

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

Year	2015

Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.968%	\$ 2,484,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	4.144%	\$ 4,441,746	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 years	\$ 21,369,863	5.040%	\$ 1,077,041	The Feb 9.,2015 \$200M maturity plus the
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	10-Dec-13	Deemed LT	\$ 3,205,479	4.940%	\$ 158,351	cumulative deemed debt of \$60M then
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	28-Oct-14	Deemed LT	\$ 3,205,479	4.770%	\$ 152,901	outstanding (\$260M total) were converted into
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 123,850,526	2.724%	\$ 3,373,688	two promissory notes of \$138.7m and \$121.3m
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 108,368,652	3.769%	\$ 4,084,414	on Feb 9, 2015 to reflect the actual HOHI bond issuance on a prorata basis for the two terms.
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 8,284,414	2.724%	\$ 225,667	\$30M actual debt on a prorata basis for the two
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 7,249,833	3.769%	\$ 273,246	terms - effective 189 days
10	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 1,132,349	2.724%	\$ 30,845	\$25M actual debton a prorata basis for the two
11	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 990,938	3.769%	\$ 37,348	terms - effective 31 days
							•			
Total		-					\$ 434,842,534	3.758%	\$ 16,339,250	_

#### Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
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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	\$200W actual debt
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	\$55M actual debt
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	

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

Year	2015	2017

Row	Description	Lender	Affiliated or Third-	Fixed or	Start Date	Term	Principal	Rate (%)	Interest (\$)	Additional Comments, if any
			Party Debt?	Variable-Rate?		(years)	(\$)	(Note 2)	(Note 1)	
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		\$ 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	ψ200ivi actual debt
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	\$55M actual dedt
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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- 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
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 68,128,548	3.991%	\$ 2,719	010 (issuance cost fully amortized)
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 \$200W actual debt
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 15,999,000	2.724%	\$ 435	813
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 14,001,000	3.769%	\$ 527	698 \$55M actual dedt
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	\$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	\$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 cpaital 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 cpaital report calculation - effective 184 days
Total							\$ 612,308,288	3.649%	\$ 22,342	631

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- 3 Add more lines above row 12 if necessary.

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
	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate		30 years	\$ 121,333,000	3.769%	4,573,041	\$200W actual debt
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	\$55M actual dedt
	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15		\$ 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

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#### Notes

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642,308,288 3.717% \$ 23,874,744

			Year	2015	2020						
Row	Description	Lender	Affiliated or Third- Party Debt?	Fixed or Variable-Rate?	Start Date	Term (vears)	Principal (\$)	Rate (%) (Note 2)		Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hvdo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06		\$ 50,000,000	4.120%	\$	2.060.000	\$50M actual debt
	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13		\$ 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
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	10 years	\$ 123,850,526	2.614%	\$	3,237,453	(issuance cost fully amortized)
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
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	30 years	\$ 108,368,652	3.639%	\$	3,943,535	(issuance cost fully amortized)
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 1,709,482	2.724%	\$	46,566	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 1,424,568	2.724%	\$	38,805	\$29.33M Note - Rate changed during the year
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	10 years	\$ 26,197,449	2.614%	\$	684,801	(issuance cost fully amortized)
10	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 1,495,997	3.769%	\$	56,384	
11	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 1,246,664	3.769%	\$	46,987	\$25.67MM Note - Rate changed during the year
12	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	30 years	\$ 22,925,838	3.639%	\$	834,271	(issuance cost fully amortized)
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
									1 _		

\$ 672,308,288 3.747% \$ Total 25,190,632

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  Add more lines above row 12 if necessary.

### 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 i 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%

- 1 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 bild 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-O.
- 3 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), at 8a does not include Account 4750 - Low Voltage (LV) Costs.

#### B) Calculated Class Revenues

#### 

		Column 7B		Column 7C	Column 7D			Column 7E	
Classes (same as previous table)	Lo	Load Forecast		F. X current	П	F X proposed	M	iscellaneous	
,	(L	F) X current	ар	proved rates X		rates		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	\$	406,642	
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									
Total	\$	158,235,254	\$	163,347,677	\$	163,361,751	\$	11,696,988	

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Classes (same as previous table)		Column 7B oad Forecast	F	Column 7C L.F. X current	Column 7D F X proposed		Column 7E iscellaneous
olabood (came as provious table)	(1	LF) X current	ар	proved rates X	rates	1	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	s	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

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		Column 7B		Column 7C		Column 7D		Column 7E
Classes (same as previous table)	L	oad Forecast	L	F. X current	П	F X proposed	M	iscellaneous
, , ,	(1	_F) X current	apı	proved rates X		rates		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

		Column 7B		Column 7C		Column 7D		Column 7E
Classes (same as previous table)	Lo	oad Forecast		L.F. X current	LF X proposed			liscellaneous
	(L	F) X current	ар	proved rates X		rates		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

		Column 7B		Column 7C		Column 7D		Column 7E
Classes (same as previous table)	Load Forecast			L.F. X current	LF X proposed			liscellaneous
	(L	.F) X current	ар	proved rates X		rates		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

- 1 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.
- 2 Columns 7C and 7D Column total in each column should equal the Base Revenue Requirement
- 3 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.
- 4 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

ſ		20	116	201	7	20	018	20	19	202	10	
Class	Previously Approved Ratios Most Recent	Status Quo Ratios		Status Quo Ratios	Proposed Ratios	Status Quo Ratios	Proposed Ratios	Status Quo Ratios	Proposed Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Year: 2012	(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												
	95.00	87.43	87.43	87.10	87.10	86.57	86.57	86.30	86.30	85.99	85.99	80 - 120
GS > 1,500 '4,999 kW	120.00	103.43	103.24	101.88	101.69	99.97	99.77	98.37	98.16	97.08	96.87	80 - 120
Large User	107.00	88.09	88.09	87.20	87.20	86.08	86.08	85.30	85.30	84.86	84.86	85 - 115
Street 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
Sentinel Lighting	50.00	56.55	61.24	59.03	64.27	62.18	71.00	65.70	76.00	69.99	80.00	80 - 120
Unmetered Scattered Load (USL)	119.00	123.76	119.92	124.23	118.77	124.50	118.73	124.70	118.84	125.33	118.63	80 - 120
Standby	230.00	22.51	22.51	22.04	22.04	21.54	21.54	21.11	21.11	20.99	20.99	N/A
0												

- 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		Propose	d Revenue-to-Cost I	Ratios		Policy Range
	2016	2017	2018	2019	2020	Policy Range
	%	%	%	%	%	%
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
	0					11111

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'.

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## Appendix 2-V Revenue Reconciliation

Rate Class	Customers/	Number of	of Customers/0	Connections	Test Year Con	sumption	Propo	sed Rates		Revenues at	Class Specific	Transformer		
	Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volu	metric	Proposed Rates	Revenue Requirement	Allowance Credit	Total	Difference
								kWh	kW					
Residential GS < 50 kW GS > 50 to 1,499 kW GS > 1,500 to 4,999 kW Large Use Streetlighting Sentinel Lighting Unmetered Scattered Load Standby Power Embedded Distributor Class etc.	Customers Customers Customers Customers Connections Connections Connections Customers Customers Customers Customers	295,999 24,473 3,282 76 11 55,516 57 3,455	299,296 24,569 3,308 76 11 55,516 53 3,499 2	297,647.50 24,521.00 3,295.00 76.00 11.00 55,516.00 55,00 3,477.00 2.00	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	7,027,979 1,847,365 1,121,449 123,144 216 4,800	\$ 4,193.93 \$ 15,231.32 \$ 0.75 \$ 2.98 \$ 4.42	\$ 0.0216 \$ 0.0219	\$ 4.0706 \$ 3.6541 \$ 3.4742 \$ 5.3171 \$ 11.3998	\$ 10,575,320.61 \$ 5,906,672.36 \$ 1,154,412.96 \$ 4,429.16 \$ 549,076.98	\$ 20,783,588 \$ 35,725,158 \$ 10,367,458 \$ 5,780,538 \$ 1,154,408 \$ 4,429 \$ 548,410	\$ 790,648 \$ 207,829 \$ 126,163	\$ 10,575,286	\$ 24,250 -\$ 286 -\$ 34 \$ 28 -\$ 5 -\$ 0 -\$ 667
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		Number o	f Customers/C	Connections	Test Year Co	nsumption	Pr	oposed Rate	s		Class Specific	Transformer		
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volui	metric	Revenues at Proposed Rates	Revenue Requirement	Allowance Credit	Total	Difference
								kWh	kW					
Residential GS < 50 kW GS > 50 to 1,499 kW GS > 1,500 to 4,999 kW Large Use Streetlighting Sentinel Lighting Unmetered Scattered Load Standby Power Embedded Distributor Class etc.	Customers Customers Customers Customers Connections Connections Connections Customers Customers Customers	299,875 24,586 3,310 76 11 55,516 53 3,503 2	76 11 55,516 49	301,524.50 24,634.00 3,323.00 76.00 11.00 55,516.00 51.00 3,525.00 2.00	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	6,908,640 1,877,691 1,119,726 123,144 216 4,800	\$ 200.00 \$ 4,193.93 \$ 15,231.32 \$ 0.80	\$ 0.0151 \$ 0.0227 \$ 0.0225	\$ 4.3174 \$ 3.9103 \$ 3.7128 \$ 5.6362 \$ 12.2748 \$ 1.6185	\$ 11,167,199.28 \$ 6,167,852.93 \$ 1,227,017.81 \$ 4,505.72 \$ 570,105.00	\$ 21,552,697 \$ 37,025,107 \$ 10,956,025 \$ 6,041,831 \$ 1,227,016 \$ 4,506 \$ 570,769	\$ 211,240 \$ 125,969	\$ 11,167,265	-\$ 3,357 -\$ 234 \$ 66 -\$ 52 -\$ 1 -\$ 0
Total										\$ 171,691,264.26	\$ 170,507,250	\$ 1,114,431	\$ 171,621,682	-\$ 69,583

Note

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## Appendix 2-V Revenue Reconciliation

Rate Class		Number o	f Customers/0	Connections	Test Year Co	onsumption	P	oposed Rate	es		Class Specific	Transformer		
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volur	metric	Revenues at Proposed Rates	Revenue Requirement	Allowance Credit	Total	Difference
								kWh	kW					
GS < 50 kW GS > 50 to 1,499 kW GS > 1,500 to 4,999 kW Large Use Streetlighting Sentinel Lighting Unmetered Scattered Load	Customers Customers Customers Customers Connections Connections Connections Customers Customers Customers	303,718 24,697 3,338 76 11 55,516 49 3,551 2	76 11		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	6,824,350 1,916,044 1,118,300 123,144 216	\$ 4,193.93 \$15,231.32 \$ 0.85			\$ 22,407,201.60 \$ 39,273,190.47 \$ 11,822,240.21 \$ 6,441,350.67 \$ 1,300,004.41 \$ 4,805.95 \$ 598,712.40	\$ 22,402,508 \$ 38,504,557 \$ 11,606,604 \$ 6,315,560 \$ 1,300,006 \$ 4,806 \$ 599,080	\$ 215,555	\$ 11,822,159	-\$ 4,693 -\$ 894 -\$ 81 \$ 18 \$ 1 -\$ 0 \$ 368
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		Number o	of Customers/0	Connections	Test Year Co	nsumption	Pro	posed Rate	s		Class Specific	Transformer		
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volu	metric	Revenues at Proposed Rates	Revenue Requirement	Allowance Credit	Total	Difference
								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	\$ 40,557,286	\$ 193
GS > 1,500 to 4,999 kW	Customers	76	76	76.00	914,569,000	1,957,009	\$ 4,193.93		\$ 4.3928					-\$ 7
Large Use	Connections	11	11	11.00	617,036,000		\$ 15,231.32		\$ 4.1741			\$ 125,516		
Streetlighting	Connections	55,516	55,516	55,516.00		123,144			\$ 6.2657				\$ 1,364,496	
Sentinel Lighting	Connections	45	41	43.00	48,000	216			\$ 14.7462				\$ 4,878	
Unmetered Scattered Load	Customers	3,599	3,643	3,621.00	16,772,000		\$ 5.03	\$ 0.0242		\$ 624,445.96			\$ 623,947	
Standby Power	Customers	2	2	2.00		4,800	\$ 143.47		\$ 1.7565	\$ 11,874.48	\$ 11,875		\$ 11,875	\$ 0
Embedded Distributor Class				-						\$ -				\$ -
etc.				-						\$ -			5 -	\$ -
				-						\$ - \$			\$ -	\$ - \$ -
Total										\$ 187,292,451.76	\$ 186,220,676	\$ 1,106,397	\$ 187,327,073	\$ 34,621

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## Appendix 2-V Revenue Reconciliation

Rate Class		Number o	f Customers/0	Connections	Test Year Co	onsumption	Pi	oposed Rate	es		Class Specific	Transformer		ĺ
	Customers/ Connections	Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volu	metric	Revenues at Proposed Rates	Revenue Requirement	Allowance Credit	Total	Difference
								kWh	kW					
GS < 50 kW GS > 50 to 1,499 kW GS > 1,500 to 4,999 kW Large Use Streettighting Sentinel Lighting Unmetered Scattered Load	Customers Customers Customers Customers Connections Connections Connections Customers Customers Customers	311,321 24,917 3,395 76 11 55,516 41 3,647 2	314,604 25,012 3,421 76 11 55,516 37 3,691 2	312,962.50 24,964.50 3,408.00 76.00 11.00 55,516.00 39.00 3,669.00 2.00	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	6,711,579 2,001,525 1,112,342 123,144 216	\$ 19.47 \$ 200.00 \$ 4,193.93 \$15,231.32 \$ 0.91 \$ 3.18 \$ 5.13		\$ 4.9237 \$ 4.5060 \$ 4.2896 \$ 6.4332 \$ 14.9859	\$ 41,225,001.52 \$ 12,843,735.81 \$ 6,782,036.48 \$ 1,398,444.70 \$ 4,725.19 \$ 636,442.44	\$ 23,492,813 \$ 40,469,724 \$ 12,618,572 \$ 6,656,846 \$ 1,398,447	\$ 755,053 \$ 225,172	\$ 105,147,297 \$ 23,492,813 \$ 41,224,776 \$ 12,843,744 \$ 6,781,984 \$ 1,398,447 \$ 4,725 \$ 636,196 \$ 12,106 \$ - \$ - \$ - \$ -	\$ 26,559 -\$ 225 \$ 8 -\$ 52 \$ 3 -\$ 0
Total										\$ 191,561,702.55	\$190,436,727	\$ 1,105,363	\$ 191,542,089	-\$ 19,613

		Rates Compariso	on -	Amendment to Origin	nal	Settlement					
Rate Class		2015 Approved		2016 Proposed	2	2017 Proposed	2018 Proposed	2	2019 Proposed		2020 Proposed
	Distribution Charge	\$ -	-\$	0.02	-\$	0.03	-\$ 0.03	-\$	0.08	-\$	0.09
Residential	Change in Distribution Charge		-\$	0.02	-\$	0.01	\$ -	-\$	0.05	-\$	
(800 kWh)	% Distribution Increase			-0.07%	5	-0.03%	0.00%	6	-0.17%	D	-0.04%
(000 KWII)	% Increase of Total Bill - No VA			-0.02%	5	-0.01%	0.00%	6	-0.04%	ò	0.00%
	% Increase of Total Bill			-0.61%	5	0.60%	0.00%	6	-0.04%	ò	0.00%
	Distribution Charge	\$ -	-\$	0.02	+	0.03	-\$ 0.03	-\$	0.08	-\$	0.09
Residential	Change in Distribution Charge		-\$	0.02	-\$	0.01	\$ -	-\$	0.05	-\$	0.01
(232 kWh)	% Distribution Increase			-0.13%	0	-0.04%	0.02%	6	-0.20%	0	-0.01%
(232 KVVII)	% Increase of Total Bill - No VA			-0.05%	5	-0.02%	0.02%	6	-0.12%	ò	0.00%
	% Increase of Total Bill			-1.77%	0	1.70%	0.02%	6	-0.12%	ò	0.00%
	Distribution Charge	\$ -	-\$	0.22	-\$	0.02	-\$ 0.02	-\$	0.25	-\$	0.26
General Service	Change in Distribution Charge		-\$	0.22	\$	0.20	\$ -	-\$	0.23	-\$	0.01
<50kW	% Distribution Increase			-0.37%	ò	0.35%	0.00%	6	-0.35%		-0.01%
(2000 kWh)	% Increase of Total Bill - No VA			-0.07%	5	0.06%	0.00%	6	-0.08%	0	0.00%
	% Increase of Total Bill			-0.87%	5	0.89%	0.00%	6	-0.08%		0.00%
	Distribution Charge	\$ -	-\$	1.75	-\$	1.90	-\$ 1.85	-\$	4.15	-\$	4.48
General Service 50-	Change in Distribution Charge		-\$	1.75	-\$	0.15	\$ 0.05	-\$	2.30	-\$	0.33
1,499 kWh	% Distribution Increase			-0.15%		-0.01%	0.01%	6	-0.17%		-0.02%
(250 KW)	% Increase of Total Bill - No VA			-0.01%	5	0.00%	0.00%	6	-0.01%	5	0.00%
	% Increase of Total Bill			-0.79%	5	0.76%	0.00%	6	-0.01%	5	0.00%
	Distribution Charge	\$ -	-\$	19.50	-\$	20.75	-\$ 19.75	-\$	43.75	-\$	47.00
General Service 1,500-	Change in Distribution Charge	*	-\$	19.50	_		\$ 1.00	_		_	
4,999 kWh	% Distribution Increase		Ť	-0.15%	5	0.00%	0.01%	_	-0.16%	5	-0.02%
(2500 KW)	% Increase of Total Bill - No VA			-0.01%		0.00%	0.00%	6	-0.01%	5	0.00%
	% Increase of Total Bill			-0.87%	5	0.84%	0.00%	6	-0.01%	5	0.00%
	Distribution Charge	\$ -	-\$	54.00	-\$	57.00	-\$ 55.50	-\$	123.75	-\$	133.50
	Change in Distribution Charge	*	-\$	54.00	_ ,		\$ 1.50	_		_	
Large Use	% Distribution Increase		Ť	-0.13%	5	0.00%	0.01%	6	-0.15%	,	-0.02%
(7500KW)	% Increase of Total Bill - No VA			-0.01%	5	0.00%	0.00%	_	-0.01%	5	0.00%
	% Increase of Total Bill			-1.00%	-	0.98%	0.00%	-	-0.01%	_	0.00%
	Distribution Charge	\$ -	-\$	0.01	-\$		-\$ 0.01	_		_	
	Change in Distribution Charge	*	-\$	0.01	_		\$ 0.00				
Sentinel Lighting	% Distribution Increase		Ť	-0.13%	5	-0.01%	0.01%	- 1	-0.14%	, ,	-0.01%
(0.4 KW)	% 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%	6	-0.06%		-0.01%
	Distribution Charge	\$ -	\$	0.03				_		_	
	Change in Distribution Charge	*	\$	0.03	-\$		\$ 0.00	_		_	
Street Lighting	% Distribution Increase		Ť	0.64%	,   *	-0.05%	-0.02%		-0.31%	Ť	-0.05%
(1 KW)	% Increase of Total Bill - No VA	1		0.09%		-0.01%	0.04%	_	-0.08%		-0.01%
	% Increase of Total Bill		t	-1.64%	_	1.73%	0.00%	_	-0.07%	_	-0.01%
	Distribution Charge	\$ -	-\$	0.01	-\$		-\$ 0.06	_			
Unmetered Scattered	Change in Distribution Charge	Ψ -	-\$	0.01	-ş		\$ 0.00	- 1		-ş -\$	
Load	% Distribution Increase	+	-φ	-0.07%	1-1	-0.32%	0.029		0.25%	φ-	-0.28%
(470 kWh)	% Increase of Total Bill - No VA	+	1	-0.07% -0.01%	)	-0.32%	0.027	-	0.25%		-0.28%
(+10 KVVII)	% Increase of Total Bill - No VA % Increase of Total Bill	+	1	-0.01% -0.81%	_	-0.07% 0.76%	0.019	_	0.04%	_	-0.05%

		Ra	tes Summary A	۱me	nded Settlement - No	vem	nber 5, 2015					1	
Rate Class		201	5 Approved		2016 Proposed	20	017 Proposed	2	018 Proposed	201	19 Proposed	20	20 Proposed
	Distribution Charge	\$	28.39	\$	28.40	\$	28.66	\$	28.87	\$	28.73	\$	28.01
Residential	Change in Distribution Charge			\$	0.01	\$	0.26	\$	0.21	-\$	0.14	-\$	0.72
(800 kWh)	% Distribution Increase				0.04%		0.92%		0.73%		-0.48%		-2.51%
(OUU KVVII)	% 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%
	Distribution Charge	\$	15.10	\$	17.44	\$	20.08	\$	22.91	\$	25.66	\$	28.01
Residential	Change in Distribution Charge			\$	2.34	\$	2.65	\$	2.82	\$	2.76	\$	2.35
(232 kWh)	% Distribution Increase				15.49%		15.17%		14.06%		12.04%		9.15%
(232 KVVII)	% 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%
	Distribution Charge	\$	58.72	\$	60.43	\$	63.27	\$	66.17	\$	68.57	\$	69.87
General Service	Change in Distribution Charge			\$	1.71	\$	2.84	\$	2.90	\$	2.40	\$	1.30
<50kW	% Distribution Increase				2.91%		4.70%		4.58%		3.63%		1.90%
(2000 kWh)	% 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%
	Distribution Charge	\$	1,153.10	\$	1,217.65	\$	1,279.35	\$	1,344.05	\$	1,399.55	\$	1,430.93
General Service 50-	Change in Distribution Charge			\$	64.55	\$	61.70	\$	64.70	\$	55.50	\$	31.38
1,499 kWh	% Distribution Increase				5.60%		5.07%		5.06%		4.13%		2.24%
(250 KW)	% 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%
	Distribution Charge	\$	12,915.68	\$	13,329.18	\$	13,969.68	\$	14,628.68	\$	15,175.93	\$	15,458.93
General Service 1,500-	Change in Distribution Charge			\$	413.50	\$	640.50	\$	659.00	\$	547.25	\$	283.00
4,999 kWh	% Distribution Increase				3.20%		4.81%		4.72%		3.74%		1.86%
(2500 KW)	% 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%
	Distribution Charge	\$	40,078.07	\$	41,287.82	\$	43,077.32	\$	44,947.07	\$	46,537.07	\$	47,403.32
Large Use	Change in Distribution Charge			\$	1,209.75	\$	1,789.50	\$	1,869.75	\$	1,590.00	\$	866.25
(7500KW)	% Distribution Increase				3.02%		4.33%		4.34%		3.54%		1.86%
(7500KVV)	% 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%
	Distribution Charge	\$	6.63	\$	7.54	\$	7.94	\$	8.76	\$	9.18	\$	9.17
Sentinel Lighting	Change in Distribution Charge			\$	0.91	\$	0.40	\$	0.82	\$	0.42	-\$	0.00
(0.4 KW)	% Distribution Increase				13.65%		5.31%		10.28%		4.82%		-0.04%
(0.4 KW)	% 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%
	Distribution Charge	\$	4.57	\$	6.07	\$	6.44	\$	6.81	\$	7.16	\$	7.34
Ctroot Lighting	Change in Distribution Charge			\$	1.50	\$	0.37	\$	0.37	\$	0.35	\$	0.19
Street Lighting (1 KW)	% Distribution Increase				32.77%		6.08%		5.78%		5.10%		2.62%
(11200)	% Increase of Total Bill - No VA				5.60%		1.35%		1.34%		1.23%		0.66%
	% Increase of Total Bill			L	3.01%		3.91%	L	1.34%		1.23%		0.66%
	Distribution Charge	\$	14.72	\$	14.71	\$	15.18	\$	15.83	\$	16.40	\$	16.60
Unmetered Scattered	Change in Distribution Charge			-\$	0.01	\$	0.46	\$	0.65	\$	0.58	\$	0.19
Load	% Distribution Increase				-0.07%		3.14%		4.30%		3.64%		1.18%
(470 kWh)	% 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

Fixed		2016	2017	2018	2019	2020
	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		2016	2017	2018	2019	2020
	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 Rid	er Calculation for Group 2 Accounts	2016	2017	2018	2019	2020
	Residential	0.32	2017	2010	2013	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
	, ,					
Data Did	Coloniation for Assessment 4500 J. DAM					
Rate Rid	er 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
Data Did	Coloniation for BOVA Bounce Clabal Adjustment					
Rate Rid	er Calculation for RSVA - Power - Global Adjustment	2016	2017	2018	2019	2020
	Residential	0.00281	2017	2016	2019	\$/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	0.00281				\$/kWh
	Unmetered Scattered Load	0.00000				\$/kWh
	Omnetered Stattered Load	0.0000				Ψ/ΚΥΥΠ

0.00000

0.00000

0.00000

\$/kWh \$/kWh

\$/kWh

Standby Power GS 50 to 1,499 kW

Standby Power Large Use

Standby Power GS 1,500 to 4,999 kW

## 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

Customer Class: Residential

TOU / non-TOU: TOU

DU

Consumption 100 kWh May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31)

		Curi	ent Board	d-Appre	oved		20	16 Proposed	1	_	Impact 201	6 vs 2015		201	7 Propose	ed.	_	Impac	t 2017	vs 2016	г	20	18 Propose	ed		lmn	act 2018	s vs 2017
	Charge	Rate	Volu		Charge		Rate	Volume	Charge			0 10 20 10		Rate	Volume	Charg	ge	puo	1	1020.0		Rate	Volume	Charg	je		101 20 10	1020
	Unit	(\$)			(\$)	L.	(\$)		(\$)	\$	Change	% Change	L	(\$)		(\$)		\$ Chan		% Change	_	(\$)		(\$)		\$ Ch	ange	% Change
Monthly Service Charge	Monthly	\$ 9.67	00	1 \$	9.67	\$	12.9600	1	\$ 12.96	\$	3.29	34.02%	\$	16.5800	1		6.58	\$ :	3.62	27.93%	\$	20.4700			).47	\$	3.89	23.46%
Smart Meter Rate Adder				1 \$					\$ -	\$	-				-	\$ \$	-	\$	-					\$	-	\$	-	
				1 \$					\$ - \$ -	\$	-				-	\$	-	\$	-					\$ \$	-	\$	-	
				1 \$					\$ -	\$	- :					\$	-	\$						s ·	-	s s		
				1 \$					\$ -	\$						\$	-	\$	-					s .	-	\$	-	
Distribution Volumetric Rate	per kWh	\$ 0.02	34	100 \$		\$	0.0193		\$ 1.93	-\$	0.41	-17.52%	\$	0.0151	100		1.51	-\$	).42	-21.76%	9	0.0105			1.05	-\$	0.46	-30.46%
Smart Meter Disposition Rider				100 \$	-			100	\$ -	\$	-				100	\$	-	\$	-				100	\$	-	\$	-	
LRAM & SSM Rate Rider	per kWh	\$ -		100 \$	-	-\$	0.00002	100	\$ 0.00	-\$	0.00				100	\$	-	\$ (	0.00	-100.00%			100	\$	-	\$	-	
				100 \$					\$ -	\$	-				100	\$	-	\$	-					\$	-	\$	-	
				100 \$					\$ -	\$	-				100	\$	-	\$	-					\$	-	\$	-	
				100 \$					\$ -	\$	-				.00	\$	-	\$	-					\$	-	\$	-	
				100 \$ 100 \$					\$ - \$ -	\$	-				100 100	\$	-	\$	-					\$ \$	-	\$	-	
				100 \$					\$ -	9	-				100	\$	-	\$	-					s ·	-	9	-	
				100 \$				100	\$ -	\$	- :				100	\$	-	\$					100	s :	-	s s		
Sub-Total A (excluding pass th	rough)			\$	12.01				\$ 14.89	\$	2.88	23.96%			.50	\$ 18	3.09	\$ :	3.20	21.51%			.00	\$ 21	1.52	\$	3.43	18.96%
Deferral/Variance Account	per kWh	\$ -																										
Disposition Rate Rider Group 1				100 \$	-	-\$	0.0008	100	-\$ 0.08	-\$	0.08				100	\$	-	\$ (	80.0	-100.00%			100	\$	-	\$	-	
Deferral/Variance Account	Monthly			400 6		_	0.0000				0.00					•		_		400.000/				•				
Disposition Rate Rider Group 2				100 \$	-	\$	0.3200	1	\$ 0.32	\$	0.32				1	\$	-	-\$ (	0.32	-100.00%			1	\$	-	\$	-	
Deferral / Variance Accounts	per kWh														l													
Balances (excluding Global	pei kwiii			100 \$	-	-\$	0.0015	100	\$ 0.15	-\$	0.15				100	\$	-	\$ (	0.15	-100.00%			100	s ·	-	\$	-	
Adj.) - NON-WMP						_				1						*		,						*		*		
				100 \$	-			100	\$ -	\$	-				100	\$	-	\$	-				100	\$	-	\$	-	
Low Voltage Service Charge	per kWh	\$ 0.000		104 \$		\$			\$ 0.01	\$	0.00	16.41%	\$				0.01		-	0.00%		0.00007			0.01	\$	-	0.00%
Line Losses on Cost of Power		\$ 0.10		4 \$		\$			\$ 0.34	-\$	0.02	-6.42%	\$				0.34	T .	-	0.00%	\$				0.34	\$	-	0.00%
Smart Meter Entity Charge	Monthly	\$ 0.79	00	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)				\$	13.17				\$ 16.11	\$	2.94	22.34%				\$ 19	9.23	\$	3.12	19.33%				\$ 22	2.66	\$	3.43	17.84%
RTSR - Network	per kWh	\$ 0.00	77	104 \$	0.80	\$	0.0077	103	\$ 0.80	-\$	0.00	-0.22%	\$	0.0077	103	\$ 0	0.80	\$	-	0.00%	\$	0.0077	103	\$ 0	0.80	\$	-	0.00%
RTSR - Line and	per kWh	\$ 0.00	42	104 \$	0.44	•	0.0042	103	\$ 0.43	-\$	0.00	-0.22%	\$	0.0042	103	\$ 0	0.43	e	_	0.00%		0.0042	103	\$ 0	0.43	s	_	0.00%
Transformation Connection	pei kwiii	φ 0.00	42	104 \$	0.44	φ	0.0042	103	φ 0.43	-9	0.00	-0.22 /6	φ	0.0042	103	φ U	J. <del>4</del> 3	φ	_	0.00%	4	0.0042	103	φ U	7.43	9	-	0.00%
Sub-Total C - Delivery				\$	14.40				\$ 17.34	\$	2.94	20.41%				\$ 20	0.46	\$ :	3.12	17.96%				\$ 23	3.89	\$	3.43	16.77%
(including Sub-Total B)		6 000			-		0.0044			ı Ļ				0.0044							-	0.0044						
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.00	44	104 \$	0.46	\$	0.0044	103	\$ 0.45	-\$	0.00	-0.22%	\$	0.0044	103	\$ 0	0.45	\$	-	0.00%	3	0.0044	103	\$ 0	).45	\$	-	0.00%
Rural and Remote Rate	per kWh	\$ 0.00	13			\$	0.0013			1.			\$	0.0013				1.			9	0.0013						
Protection (RRRP)	F	÷ 0.00		104 \$	0.13	T	2.3010	103	\$ 0.13	-\$	0.00	-0.22%	ľ	2.3010	103	\$ 0	0.13	\$	-	0.00%	,	2.0010	103	\$ 0	0.13	\$	-	0.00%
Standard Supply Service Charge	Monthly	\$ 0.25		1 \$		\$			\$ 0.25	\$	-	0.00%	\$	0.2500			0.25	\$	-	0.00%	\$	0.2500			0.25	\$	-	0.00%
Debt Retirement Charge (DRC)		\$ 0.00		100 \$		\$			\$ 0.69	\$	-	0.00%	\$		100		0.69		-	0.00%	\$		100		0.69	\$	-	0.00%
TOU - Off Peak		\$ 0.08		64 \$		\$			\$ 5.12	\$	-	0.00%	\$		64		5.12		-	0.00%	\$				5.12	\$	-	0.00%
TOU - Mid Peak		\$ 0.12		18 \$		\$			\$ 2.20	\$	-	0.00%	\$				2.20	T	-	0.00%	\$				2.20	\$	-	0.00%
TOU - On Peak Energy - RPP - Tier 1		\$ 0.16 \$ 0.09		18 \$ 100 \$		\$		18 100	\$ 2.90 \$ 9.40	\$	-	0.00%	\$		18 100		2.90 9.40	\$	-	0.00%	9		18 100		2.90 9.40	\$	-	0.00% 0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$ 0.09		0 \$		\$	0.0940	0		\$		0.00%	\$	0.0940	0		-	s s	-	0.00 /6	3	0.0940	0		-	\$		0.00%
		. U.II		, v		ų,	0.1100			Ψ.			, a	0.1100	Ů						-	0.1100	J			_		
Total Bill on TOU (before Taxes	s)			\$	26.15				\$ 29.09	\$	2.94	11.23%			1		2.21		3.12	10.71%					5.64	\$	3.43	10.65%
HST		1	3%	\$			13%		\$ 3.78 \$ 32.87	\$	0.38 3.32	11.23%		13%			1.19		).41 3.52	10.71%		13%			1.63	\$	0.45 3.88	10.65%
Total Bill (including HST)	- e. 1			-\$					\$ 32.87 \$ 3.29	φ	0.33	11.23% 11.15%					6.39 3.64		0.35	10.71% 10.64%					0.27 1.03	\$	0.39	10.65% 10.71%
Ontario Clean Energy Bendario Clean Folk (including Of		l		-5	26.59				\$ 29.58	-5	2.99	11.15%					2.75		3.17	10.64%					5.24	-0	3.49	10.71%
Total Bill on TOU (including Of				\$						\$								•								à.		
Total Bill on RPP (before Taxes	s)			\$	25.34				\$ 28.28	\$	2.94	11.59%					1.39		3.12	11.02%	Г				1.82	\$	3.43	10.93%
HST		1	3%	\$ \$			13%		\$ 3.68 \$ 31.95	\$	0.38 3.32	11.59% 11.59%		13%	l		4.08 5.47		0.41	11.02%		13%			1.53 9.35	\$	0.45	10.93%
Total Bill (including HST)	- e. 1			-\$					\$ 31.95 -\$ 3.20	φ	0.34	11.59%					3.55		3.52 3.35	11.02% 10.94%					3.93	\$	3.88 0.38	10.93% 10.70%
Ontario Clean Energy Ben- Total Bill on RPP (including Of		l		-5	25.77				\$ 3.20 \$ 28.75	-5	2.98	11.56%					1.92		3.17	11.03%					5.42	-0	3.50	10.70%
Total Bill On KPP (including Oc	JEB)			,	25.77				φ 20./5	a)	2.98	11.36%				φ 31	.32	•	0.17	11.03%				ş 35	9.42	•	3.50	10.95%
													=								=							
Loss Factor (%)		3.580	0%			_	3.3500%						_	3.3500%								3.3500%						

2016 Hydro Ottawa Limited Electricity Distribution Rate Application

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 100 kWh ® May 1 - Octobe

		_	Current	Board-Ap	nrov	/ed		201	9 Propos	ed			Im	nact 201	9 vs 2018	ì		202	0 Propos	ed		Г	lmn	ect 202	0 vs 2019
	Charge		Rate	Volume		harge		Rate	Volume		Charge							Rate	Volume		harge	F			
	Unit	_	(\$)		L.	(\$)		(\$)		Ļ	(\$)			hange	% Change		_	(\$)		Ļ	(\$)	L	\$ Cha		% Change
Monthly Service Charge Smart Meter Rate Adder	Monthly	\$	9.6700	1	\$	9.67	\$	24.4100	1	\$			\$	3.94	19.25%		\$	28.0100	1	\$	28.01	9		3.60	14.75%
Smart Meter Rate Adder					\$				1	\$			\$	- :					1	s		3			
				1 1	\$	-			i	\$			\$	-					1	Š	-	3		_	
				1	\$	-			1	\$	-		\$	-					1	\$	-	\$		-	
				1	\$	-			1	\$			\$	-					1	\$	-	\$		-	
Distribution Volumetric Rate	per kWh	\$	0.0234	100		2.34	\$	0.0054	100	\$			-\$	0.51	-48.57%		\$	-	100	\$	-	-\$		0.54	-100.00%
Smart Meter Disposition Rider				100	\$	-			100	\$			\$						100	\$	-	5		1	
LRAM & SSM Rate Rider	per kWh	\$	-	100 100	\$	-			100 100	\$			\$						100 100	\$	-	9			
				100	\$				100	\$			\$						100	\$		9			
				100	\$	-			100	\$			\$	-					100	Š	-	3		-	
				100	\$	-			100	\$			\$	-					100	\$	-	\$		-	
				100	\$	-			100	\$			\$	-					100	\$	-	\$		-	
				100	\$	-			100	\$	-		\$	-					100		-	5		-	
Sub-Total A (excluding pass th		1		100	\$	12.01			100	\$	24.95		\$	3.43	15.94%				100	\$	28.01	9		3.06	12.26%
Deferral/Variance Account	per kWh	s	-		ů.	12.01				Ψ	24.33		Ψ	3.43	13.3470					Ÿ	20.01			3.00	12.2070
Disposition Rate Rider Group 1	per kwiii	9	-	100	\$	-			100	\$	-		\$	-					100	\$	-	5	;	-	
										Ľ															
Deferral/Variance Account	Monthly																								
Disposition Rate Rider Group 2				100	\$	-			1	\$	-		\$	-					1	\$	-	\$	5	-	
Deferral / Variance Accounts Balances (excluding Global	per kWh			100	\$				100	\$	,		\$						100	\$		5	,		
Adj.) - NON-WMP				100	٠				100	۳	, -		φ	-					100	٠	-	,	,	-	
Auj. j - NON-WW				100	\$	-			100	\$	; -		\$	-					100	s	-	5	;	-	
Low Voltage Service Charge	per kWh	\$	0.00006	104	\$	0.01	\$	0.00007	103	\$			\$	-	0.00%		\$	0.00007	103	\$	0.01	9	;	-	0.00%
Line Losses on Cost of Power		\$	0.1021	4	\$	0.37	\$	0.1021	3	\$			\$	-	0.00%		\$	0.1021	3	\$	0.34	\$		-	0.00%
Smart Meter Entity 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					\$	13.17				\$	26.09		\$	3.43	15.14%					\$	29.15	\$	;	3.06	11.73%
(includes Sub-Total A) RTSR - Network	per kWh	\$	0.0077	104	\$	0.80	\$	0.0077	103	\$	0.80		\$		0.00%		\$	0.0077	103	\$	0.80	3			0.00%
RTSR - Line and					1					_										1					
Transformation Connection	per kWh	\$	0.0042	104	\$	0.44	\$	0.0042	103	\$	0.43		\$	-	0.00%		\$	0.0042	103	\$	0.43	\$	5	-	0.00%
Sub-Total C - Delivery					\$	14.40				\$	27.32		\$	3.43	14.36%					\$	30.38	5	,	3.06	11.20%
(including Sub-Total B)					*	14.40				Ŷ	21.32		9	3.43	14.30 /6					9	30.36	,	<u> </u>	3.00	11.20 /6
Wholesale Market Service	per kWh	\$	0.0044	104	\$	0.46	\$	0.0044	103	\$	0.45		\$	-	0.00%		\$	0.0044	103	\$	0.45	5	;	-	0.00%
Charge (WMSC)		_	0.0040		'			0.0040		ľ								0.0040		ļ .					
Rural and Remote Rate Protection (RRRP)	per kWh	\$	0.0013	104	\$	0.13	\$	0.0013	103	\$	0.13		\$	-	0.00%		\$	0.0013	103	\$	0.13	\$	5	-	0.00%
Standard Supply Service Charge	Monthly	\$	0.2500	1	\$	0.25	\$	0.2500	1	\$	0.25		\$	_	0.00%		\$	0.2500	1	\$	0.25	5	;	-	0.00%
Debt Retirement Charge (DRC)	Monany	\$	0.0069	100		0.69	\$	0.0069	100				\$	-	0.00%		\$	0.0069	100		0.69	3		-	0.00%
TOU - Off Peak		\$	0.0800	64	\$	5.12	\$	0.0800	64	\$			\$	-	0.00%		\$	0.0800	64	\$	5.12	\$		-	0.00%
TOU - Mid Peak		\$	0.1220	18	\$	2.20	\$	0.1220	18	\$			\$	-	0.00%		\$	0.1220	18	\$	2.20	\$		-	0.00%
TOU - On Peak		\$	0.1610	18		2.90	\$	0.1610	18	\$			\$	-	0.00%		\$	0.1610	18		2.90	5		-	0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$	0.0940 0.1100	100		9.40	\$	0.0940	100	\$	9.40		\$	-	0.00%		\$	0.0940 0.1100	100	\$	9.40	5		-	0.00%
Effergy - RPP - Tiel 2		3	0.1100	0	ş		ð.	0.1100	U	φ		Ш	φ			ŀ	Đ	0.1100	0	٩		Ť			
Total Bill on TOU (before Taxes	s)				\$	26.15				\$	39.07		\$	3.43	9.63%					\$	42.13	*		3.06	7.83%
HST			13%		\$	3.40		13%		\$			\$	0.45	9.63%			13%		\$	5.48	5		0.40	7.83%
Total Bill (including HST)	1				\$ - <u>\$</u>	29.55 2.96				\$ -\$			\$ -\$	3.88 0.38	9.63% 9.43%					\$ - <u>\$</u>	47.60	-5		3.46 0.35	7.83% 7.94%
Ontario Clean Energy Bend					\$					\$	4.41 39.73		-5	3.50						S	4.76	5			
Total Bill on TOU (including OC	/ED)	_			2	26.59				\$	39./3	Ц	Þ	3.50	9.65%	l				3	42.84			3.11	7.82%
Total Bill on RPP (before Taxes	3)				\$	25.34				\$	38.25		\$	3.43	9.85%	Ī				\$	41.31	1		3.06	8.00%
HST		1	13%	l	\$	3.29		13%		\$			\$	0.45	9.85%			13%		\$	5.37	\$		0.40	8.00%
Total Bill (including HST)	- 1	1		l	\$	28.63				\$			\$	3.88	9.85%					\$	46.68	\$		3.46	8.00%
Ontario Clean Energy Bend					-\$	2.86				-\$	4.32		-\$	0.39	9.92%					-\$	4.67	-5		0.35	8.10%
Total Bill on RPP (including OC	FR)				\$	25.77				\$	38.91		\$	3.49	9.84%	l				\$	42.01	,		3.11	7.99%
		Ξ																							
Loss Factor (%)			3.5800%	l				3.3500%	l									3.3500%							

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 232 kWh 
May 1 - October 31 O November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Consumption	252	KWI	may 1 - Octo		O Novel	ilbei i - April 30	(Select this radio b	dittorrior	applications	ned after Oct 31)														
			t Board-Ap				016 Propose		lr	mpact 201	6 vs 2015			7 Propos		Im	pact 201	7 vs 2016			18 Propose	d	↓ E	Impact 201	8 vs 2017
	Charge Unit	Rate (\$)	Volume	Charge (\$)		Rate (\$)	Volume	Charge (\$)		Change	% Change		Rate (\$)	Volume	Charge (\$)		hange	% Change		Rate (\$)	Volume	Charge (\$)	11.	Change	% Change
Monthly Service Charge	Monthly	\$ 9.6700	1	\$ 9.67	\$		1	\$ 12.96	\$	3.29	34.02%	\$	16.5800	1	\$ 16.58	\$	3.62	27.93%	F	\$ 20.4700	1	\$ 20.47	\$	3.89	23.46%
Smart Meter Rate Adder			1	\$ -			1	\$ -	\$	-				1	\$ -	\$	-					\$ -	\$	-	l
			1	\$ - \$ -			1	\$ - \$ -	\$	-				1	\$ - \$ -	\$	-					\$ - \$ -	\$	-	i
			1	s -			1	\$ -	\$					1	\$ -	\$						\$ - \$ -	\$		1
			1	s -			1	s -	\$	-					\$ -	\$	-					\$ -	\$		l
Distribution Volumetric Rate	per kWh	\$ 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	\$ -	\$						\$ -	\$						\$ -	\$	-	l
LRAM & SSM Rate Rider	per kWh	s -	232 232	\$ - \$ -	-\$	0.00002	232 232	-\$ 0.00	-\$	0.00		\$	-		\$ -	\$	0.00	-100.00%		\$ -		\$ - \$ -	\$	-	1
			232				232	\$ - \$ -	\$	-					\$ - \$ -	\$	-					\$ - \$ -	\$		l
			232				232	\$ -	\$	-					\$ -	\$	-					\$ -	\$	-	l
			232	\$ -			232	\$ -	\$	-					\$ -	\$	-					\$ -	\$	-	l
			232	\$ -			232	\$ -	\$	-					\$ -	\$	-					\$ -	\$	-	1
			232 232	\$ -			232 232	\$ -	\$	-				232 232	\$ -	\$	-				232 232	\$ -	\$	-	l
Sub-Total A (excluding pass th	rough)		232	\$ 15.10			232	\$ 17.43	\$	2.33	15.46%			232	\$ 20.08	\$	2.65	15.20%	F			\$ 22.91	\$	2.82	14.06%
Deferral/Variance Account	per kWh	\$ -																	Г						
Disposition Rate Rider Group 1			232	\$ -	-\$	0.0008	232	-\$ 0.19	-\$	0.19				232	\$ -	\$	0.19	-100.00%			232	\$ -	\$	-	l
Deferral / Variance Accounts	Monthly																							I.	l
Balances (excluding Global	Montany		232	\$ -	\$	0.3200	1	\$ 0.32	\$	0.32				232	\$ -	-\$	0.32	-100.00%			232	\$ -	\$	-	l
Adj.) - NON-WMP																								l.	ł
Deferral / Variance Accounts	per kWh		000	_		0.0045	000			0.05				000	•		0.05	400.000/			000	•			l
Balances (excluding Global Adj.) - NON-WMP			232	\$ -	-\$	0.0015	232	-\$ 0.35	-\$	0.35				232	\$ -	\$	0.35	-100.00%			232	\$ -	\$	-	l
Auj.) - NON-WIME			232	s -			232	s -	\$					232	s -	\$	-				232	s -	\$	-	l
Low Voltage Service Charge	per kWh	\$ 0.00006	240	\$ 0.01	\$	0.00007	240	\$ 0.02	\$	0.00	16.41%	\$	0.00007		\$ 0.02	\$	-	0.00%		\$ 0.00007		\$ 0.02	\$	-	0.00%
Line Losses on Cost of Power		\$ 0.1021	8	\$ 0.85	\$		8	\$ 0.79	-\$	0.05	-6.42%	\$	0.1021	8	\$ 0.79	\$	-	0.00%		\$ 0.1021		\$ 0.79	\$	-	0.00%
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$	0.7900	1	\$ 0.79	\$		0.00%	\$	0.7900	1	\$ 0.79	\$		0.00%	L	\$ 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	per kWh	\$ 0.0077	240	\$ 1.85	\$	0.0077	240	\$ 1.85	-\$	0.00	-0.22%	\$	0.0077	240	\$ 1.85	\$	-	0.00%	ı	\$ 0.0077	240	\$ 1.85	\$		0.00%
RTSR - Line and	per kWh	\$ 0.0042	240	\$ 1.01	s	0.0042	240	\$ 1.01	-\$	0.00	-0.22%	s	0.0042	240	\$ 1.01	\$	_	0.00%		\$ 0.0042	240	\$ 1.01	\$	_	0.00%
Transformation Connection	,								_				0.00			_			-				łĚ		
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	per kWh	\$ 0.0044	240	\$ 1.06	\$	0.0044	240	\$ 1.05	-\$	0.00	-0.22%	\$	0.0044	240	\$ 1.05	s		0.00%	ı	\$ 0.0044	240	\$ 1.05	s		0.00%
Charge (WMSC)			240	\$ 1.00			240	\$ 1.05	-φ	0.00	*0.22 /6			240	\$ 1.05	φ	-	0.00%			240	ý 1.05	φ.	- 1	0.007
Rural and Remote Rate	per kWh	\$ 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%
Protection (RRRP) Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	s	0.2500	1	\$ 0.25	s	_	0.00%	s	0.2500	1	\$ 0.25	\$	_	0.00%		\$ 0.2500	1	\$ 0.25	8	_	0.00%
Debt Retirement Charge (DRC)		\$ 0.0069	232		\$		232	\$ 1.61	\$	-	0.00%	S	0.2300	232	\$ 1.61	\$	-	0.00%		\$ 0.2300	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 TOU - On Peak		\$ 0.1220	42 42	\$ 5.09 \$ 6.72	\$		42 42	\$ 5.09 \$ 6.72	\$	-	0.00%	\$	0.1220	42 42	\$ 5.09 \$ 6.72	\$	-	0.00%		\$ 0.1220 \$ 0.1610		\$ 5.09 \$ 6.72	\$	-	0.00%
Energy - RPP - Tier 1		\$ 0.1610 \$ 0.0940	232		\$		232		\$		0.00%	\$	0.1610 0.0940	232		\$	-	0.00%		\$ 0.1610 \$ 0.0940	232		\$		0.00%
Energy - RPP - Tier 2		\$ 0.1100	0		\$	0.1100	0		\$	-	0.0070	s	0.1100	0		\$	-	0.0070		\$ 0.1100	0		\$	-	0.0070
Total Bill on TOU (before Taxes	-1			\$ 46.54	ĪΤ			\$ 48.59	s	2.05	4.41%				\$ 51.46	T s	2.87	5.91%	F			\$ 54.28	T	2.82	5.49%
HST	91	13%	,[	\$ 6.05		13%		\$ 6.32	\$	0.27	4.41%		13%		\$ 6.69	\$	0.37	5.91%	J	13%		\$ 7.06	s	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 Ben	efit <sup>1</sup>			-\$ 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 Of	CEB)			\$ 47.33	Щ			\$ 49.41	\$	2.09	4.41%				\$ 52.33	\$	2.92	5.90%	L			\$ 55.21	\$	2.88	5.50%
Total Bill on RPP (before Taxes	5)	T		\$ 44.65	П			\$ 46.70	\$	2.05	4.59%				\$ 49.57	\$	2.87	6.15%	ŗ			\$ 52.39	\$	2.82	5.69%
HST		13%		\$ 5.80		13%		\$ 6.07	\$	0.27	4.59%		13%		\$ 6.44	\$	0.37	6.15%	J	13%		\$ 6.81	\$	0.37	5.69%
Total Bill (including HST)	- 1			\$ 50.45				\$ 52.77	\$	2.32	4.59%				\$ 56.02	\$	3.25	6.15%	J			\$ 59.21	\$	3.19	5.69%
Ontario Clean Energy Bend				-\$ 5.05				-\$ 5.28	-\$	0.23 2.09	4.55%		_		-\$ 5.60	-\$	0.32 2.93	6.06%	L			\$ 5.92	-\$	0.32 2.87	5.71%
Total Bill on RPP (including Of	/ED)			\$ 45.40				\$ 47.49	\$	2.09	4.60%				\$ 50.42	2	2.93	6.16%	<u> </u>			\$ 53.29	\$	2.87	5.69%
																			-						
Loss Factor (%)		3.5800%	<u>il</u>			3.3500%							3.3500%						L	3.3500%					

2016 Hydro Ottawa Limited Electricity Distribution Rate Application

2020 Proposed

#### Appendix 2-W Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

232 kWh May 1 - Octob

Current Board-Approved
Rate Volume Charge Charge Unit (\$) (\$) Monthly Service Charge Smart Meter Rate Adder Monthly 9.67 5.43 Distribution Volumetric Rate per kWh \$ 0.0234 232 \$ 232 \$
232 \$
232 \$
232 \$
232 \$
232 \$
232 \$
232 \$
232 \$
232 \$
232 \$ Smart Meter Disposition Rider LRAM & SSM Rate Rider per kWh Sub-Total A (excluding pass through) 15.10 Deferral/Variance Account
Disposition Rate Rider Group 1 232 \$ Deferral / Variance Accounts Balances (excluding Global Monthly 232 \$ Adj.) - NON-WMP Deferral / Variance Accounts per kWh 232 \$ Balances (excluding Global Adj.) - NON-WMP 232 \$ 240 \$ Low Voltage Service Charge per kWh \$ 0,00006 0.01 Line Losses on Cost of Power 0.1021 0.85 Smart Meter Entity Charge Sub-Total B - Distribution 0.79 16.75 (includes Sub-Total A) RTSR - Network per kWh 1.85 0.007 RTSR - Line and per kWh 240 S 1.01 0.0042 Transformation Connection Sub-Total C - Delivery 19.61 (including Sub-Total B) Wholesale Market Service per kWh 0.0044 240 \$ 1.06 Charge (WMSC) Rural and Remote Rate per kWh 0.0013 0.31 240 S Protection (RRRP) Standard Supply Service Charge Monthly Debt Retirement Charge (DRC)
TOU - Off Peak 0.2500 0.25 232 \$ 0.0069 1.61 148 \$ 42 \$ 42 \$ 232 \$ 0.0800 11.88 TOU - Mid Peak 0.1220 5.09 TOU - On Peak 6.72 0.1610 Energy - RPP - Tier 1 Energy - RPP - Tier 2 21.81 Total Bill on TOU (before Taxes) HST Total Bill (including HST) 13% 6.05 52.59 Ontario Clean Energy Benefit <sup>1</sup>
Total Bill on TOU (including OCEB) 5.26 47.33 Total Bill on RPP (before Taxes) **44.65** 5.80 13% HST Total Bill (including HST) 50.45 Ontario Clean Energy Benefit <sup>1</sup>
Total Bill on RPP (including OCEB) 5.05

3.5800%

	20	19 Propose	ed		ĺ	lm	pact 201	9 vs 2018
	Rate	Volume	-	Charge				
\$	(\$) 24.4100	1	\$	<b>(\$)</b> 24.41		\$ C	hange 3.94	% Change 19.25%
Ф	24.4100	1	\$	24.41		\$	-	15.25/0
		1	\$	-		\$	-	
		1	\$	-		\$	-	
		1	\$	-		\$	-	
\$	0.00540	1 232	\$	1.25		\$ -\$	1.18	-48.57%
J.	0.00340	232	\$	- 1.20		\$	-	-40.57 /0
\$	-	232	\$	-		\$	-	
		232	\$	-		\$	-	
		232	\$	-		\$	-	
		232 232	\$	-		\$	-	
		232	\$			\$		
		232	\$	-		\$	-	
		232	\$	-		\$	-	
			\$	25.66		\$	2.76	12.04%
		232	s	_		\$	_	
						*		
		232	\$	-		\$	-	
		232	\$	-		\$	-	
		232	\$	-		\$	-	
\$	0.00007 0.1021	240 8	\$	0.02		\$	-	0.00% 0.00%
\$	0.7900	1	\$	0.79		\$	-	0.00%
			\$	27.26		\$	2.76	11.25%
\$	0.0077	240	\$	1.85		\$	-	0.00%
\$	0.0042	240	\$	1.01		\$	-	0.00%
			\$	30.12		\$	2.76	10.08%
\$	0.0044	240	s	1.05		\$	-	0.00%
	0.0040		ľ		ĺ	ľ		
\$	0.0013	240	\$	0.31		\$	-	0.00%
\$	0.2500	1	\$	0.25	ĺ	\$	-	0.00%
\$	0.0069	232	\$	1.61	ĺ	\$	-	0.00%
\$	0.0800 0.1220	148 42	\$	11.88 5.09	ĺ	\$	- :	0.00% 0.00%
\$	0.1220	42	\$	6.72	ĺ	\$		0.00%
\$	0.0940	232	\$	21.81	ĺ	\$	-	0.00%
\$	0.1100	0	\$	-	L	\$		
			s	57.04	f	\$	2.76	5.08%
	13%		\$	7.42		\$	0.36	5.08%
1			\$	64.46	ĺ	\$	3.12	5.08%
			-\$	6.45		-\$	0.32	5.22%
			\$	58.01	L	\$	2.80	5.06%
Г			\$	55.15	Г	\$	2.76	5.26%
	13%		\$	7.17	ĺ	\$	0.36	5.26%
			\$	62.32		\$	3.12	5.26%
			-\$ \$	6.23 56.09		-\$ \$	0.31 2.81	5.24%
			\$	56.09		ð	2.81	5.26%

	Rate	Volume		Charge	Ī			
	(\$)		_	(\$)			Change	% Change
\$	28.0100	1	\$	28.01	l	\$ 6	3.60	14.75%
		1	\$	-		\$	-	
		1	\$	-		\$	-	
		1	\$	-		\$	-	
		1	\$	-		\$	-	
		232	\$	-		-\$	1.25	-100.00%
\$	-			-			1.25	-100.00%
		232 232	\$	-		\$	-	
\$	-		\$	-		Þ	-	
		232 232	\$	-		\$	-	
		232	\$	-		\$ \$ \$	-	
		232	\$			9		
		232	\$			\$		
		232	\$			\$	-	
		232	\$			\$	-	
		202	\$	28.01		\$	2.35	9.15%
			Ť			_		
		232	\$	-		\$	-	
		232	\$	-		\$	-	
		232	\$	-		\$	-	
		232	\$	-		\$	-	
\$	0.00007	240	\$	0.02		\$	-	0.00%
\$	0.1021	8	\$	0.79		\$	-	0.00%
\$	0.7900	1	\$	0.79		\$	-	0.00%
			\$	29.61		\$	2.35	8.61%
\$	0.0077	240	\$	1.85		\$		0.00%
							-	
\$	0.0042	240	\$	1.01		\$	-	0.00%
			\$	32.46		\$	2.35	7.79%
\$	0.0044				1			
Ψ.	0.00 14	240	\$	1.05	l	\$	-	0.00%
\$	0.0013					_		
_		240	\$	0.31	l	\$	-	0.00%
\$	0.2500	1	\$	0.25	l	\$	-	0.00%
\$	0.0069	232	\$	1.61	l	\$	-	0.00%
\$	0.0800	148	\$	11.88	l	\$	-	0.00%
\$	0.1220	42	\$	5.09	l	\$	-	0.00%
\$	0.1610	42	\$	6.72	l	\$	-	0.00%
\$	0.0940	232	\$	21.81	l	\$	-	0.00%
\$	0.1100	0	\$	-	L	\$	-	
			\$	59.39	f	\$	2.35	4.12%
	13%		\$	7.72	l	\$	0.31	4.12% 4.12%
	13%		\$	67.11	l	\$	2.65	4.12%
		l	Ф -\$	6.71	l	-\$	0.26	4.12%
				-				
_			\$	60.40	_	\$	2.39	4.12%
			\$	57.50		\$	2.35	4.26%
	13%	l	\$	7.47	l	\$	0.31	4.26%
			\$	64.97	l	\$	2.65	4.26%
			-\$	6.50	l	-\$	0.27	4.33%
			\$	58.47		\$	2.38	4.25%
			Ģ	30.47		ŷ.	2.30	4.23%
	3.3500%							

Impact 2020 vs 2019

3.3500%

Loss Factor (%)

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 250 kWh ® May 1 - October 31 O November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Consumption	_	230	KWII 🖷	may 1 - Octo		O Nover	nuer i - April 30	(Select this radio I	DULLION TO	applications	meu aner Oct 31)	_													
	01			Board-App		1 F		16 Propose		_ li	mpact 201	6 vs 2015			7 Propose		Ir	npact 201	7 vs 2016	F		18 Proposed	d	1 P	mpact 201	8 vs 2017
	Charge Unit		(\$)	Volume	Charge (\$)		Rate (\$)	Volume	Charge (\$)	\$	Change	% Change		Rate (\$)	Volume	Charge (\$)	s	Change	% Change		Rate (\$)	Volume	Charge (\$)		Change	% Change
Monthly Service Charge	Monthly		9.6700	1	\$ 9.67	\$		1	\$ 12.96	\$	3.29	34.02%	\$	16.5800	1	\$ 16.58	\$	3.62	27.93%		\$ 20.4700	1 5		\$	3.89	23.46%
Smart Meter Rate Adder					\$ -			1	\$ -	\$	-					\$ -	\$	-				1 5		\$	-	l
					\$ - \$ -			1	\$ - \$ -	\$	-					\$ - \$ -	\$	-				1 5		\$	-	ł
					\$ - \$ -			1	\$ -	\$						\$ -	\$					1 3		\$		ł
					\$ -			1	\$ -	\$	-					\$ -	s	-				1 3		s		l
Distribution Volumetric Rate	per kWh	\$	0.0234		\$ 5.85	\$	0.0193	250	\$ 4.83	-\$	1.03	-17.52%	\$	0.0151		\$ 3.78	-\$	1.05	-21.76%		\$ 0.0105	250	\$ 2.63	-\$	1.15	-30.46%
Smart Meter Disposition Rider					\$ -	Ш.		250	\$ -	\$						\$ -	\$					250		\$	-	l
LRAM & SSM Rate Rider	per kWh	\$	-		\$ -	-\$	0.00002	250 250		-\$	0.01		\$	-		\$ -	\$	0.01	-100.00%	- 13	\$ -	250 S	T	\$	-	ł
					\$ - \$ -			250 250	\$ - \$ -	\$						\$ - \$ -	\$	- :				250 S	Ŧ	\$		l
					\$ -			250	\$ -	\$	-					\$ -	\$	-				250	Ŧ	\$	-	l
					\$ -			250	\$ -	\$	-					\$ -	\$	-				250		\$	-	l
					\$ -			250	\$ -	\$	-					\$ -	\$	-				250	-	\$	-	ł
				250 250	\$ -			250 250	\$ -	\$	-				250 250	\$ -	\$	-				250 S 250 S	\$ -	\$	-	l
Sub-Total A (excluding pass the	hrough)			230	\$ 15.52	1		230	\$ 17.78	\$	2.26	14.56%				\$ 20.36	\$	2.58	14.48%	-		230 3	\$ 23.10	\$	2.74	13.46%
Deferral/Variance Account	per kWh	\$	-			1 6																				
Disposition Rate Rider Group 1				250	\$ -	-\$	0.0008	250	-\$ 0.21	-\$	0.21				250	\$ -	\$	0.21	-100.00%			250 \$	\$ -	\$	-	l
Deferral/Variance Account	Monthly																									l
Disposition Rate Rider Group 2	wontny			250	s -	s	0.3200	1	\$ 0.32	\$	0.32				250	\$ -	-S	0.32	-100.00%			250 \$	s -	s		l
					*				*	1						*	Ť						•	*		l
Deferral / Variance Accounts	per kWh					Ш.																				l
Balances (excluding Global				250	\$ -	-\$	0.0015	250	-\$ 0.38	-\$	0.38				250	\$ -	\$	0.38	-100.00%			250	\$ -	\$	-	1
Adj.) - NON-WMP				250	s -			250	s -	•					250	s -	•	_				250 \$	s .		_	l
Low Voltage Service Charge	per kWh	s o	0.00006		\$ 0.02	s	0.00007	258	\$ 0.02	\$	0.00	16.41%	\$	0.00007		\$ 0.02	s	-	0.00%		\$ 0.00007	258		s	-	0.00%
Line Losses on Cost of Power	por KVVII		0.1021		\$ 0.91	\$		8	\$ 0.86	-\$	0.06	-6.42%	\$	0.1021		\$ 0.86	\$	-	0.00%		\$ 0.1021	8 9		\$	-	0.00%
Smart Meter Entity Charge	Monthly	\$	0.7900	1	\$ 0.79	\$	0.7900	1	\$ 0.79	\$	-	0.00%	\$	0.7900	1	\$ 0.79	\$	-	0.00%	L	\$ 0.7900	1 9	\$ 0.79	\$		0.00%
Sub-Total B - Distribution					\$ 17.24				\$ 19.18	\$	1.94	11.25%				\$ 22.02	\$	2.84	14.80%			\$	\$ 24.76	\$	2.74	12.44%
(includes Sub-Total A) RTSR - Network	per kWh	S	0.0077	259	\$ 1.99	\$	0.0077	258	\$ 1.99	-\$	0.00	-0.22%	\$	0.0077	258	\$ 1.99	s		0.00%	- 1	\$ 0.0077	258 3	\$ 1.99	s		0.00%
RTSR - Line and	per kWh		0.0042		\$ 1.09	0	0.0042	258	1	-\$	0.00	-0.22%	\$	0.0042		\$ 1.09	s	-	0.00%		\$ 0.0042	258				0.00%
Transformation Connection	perkwn	à	0.0042	259	\$ 1.09	Ф	0.0042	256	\$ 1.09	-ф	0.00	-0.22%	Þ	0.0042	200	\$ 1.09	a		0.00%	Ľ	\$ 0.0042	200	\$ 1.09	a a	-	0.00%
Sub-Total C - Delivery					\$ 20.32				\$ 22.25	\$	1.93	9.51%				\$ 25.09	\$	2.84	12.76%			1	\$ 27.83	\$	2.74	10.92%
(including Sub-Total B) Wholesale Market Service	per kWh	9	0.0044			0	0.0044						2	0.0044						-	\$ 0.0044			1 E		
Charge (WMSC)	perkwii	٠	0.0044	259	\$ 1.14	Φ	0.0044	258	\$ 1.14	-\$	0.00	-0.22%	φ	0.0044	258	\$ 1.14	\$	-	0.00%	- 1	\$ 0.0044	258	\$ 1.14	\$	-	0.00%
Rural and Remote Rate	per kWh	\$	0.0013	259	\$ 0.34	\$	0.0013	258	\$ 0.34	-\$	0.00	-0.22%	\$	0.0013	258	\$ 0.34	s	_	0.00%		\$ 0.0013	258	\$ 0.34	6		0.00%
Protection (RRRP)		_				Ш.		200		1	0.00						_ I '							"		
Standard Supply Service Charge	Monthly		0.2500		\$ 0.25 \$ 1.74	\$	0.2000	1 250	\$ 0.25 \$ 1.74	\$	-	0.00%	\$	0.2500		\$ 0.25 \$ 1.74	\$	-	0.00% 0.00%		\$ 0.2500 \$ 0.0069	1 S 250 S		\$	-	0.00%
Debt Retirement Charge (DRC) TOU - Off Peak			0.0069		\$ 12.80	\$	0.0069	160	\$ 1.74	\$		0.00%	\$	0.0069		\$ 12.80	ŝ	- :	0.00%		\$ 0.0069 \$ 0.0800	160		\$	-	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		\$ 7.25	\$		45		\$	-	0.00%	\$	0.1610		\$ 7.25	\$	-	0.00%		\$ 0.1610	45		\$	-	0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2			0.0940		\$ 23.50 \$ -	\$	0.0940 0.1100	250 0		\$	-	0.00%	\$	0.0940 0.1100		\$ 23.50 \$ -	\$	-	0.00%		\$ 0.0940 \$ 0.1100	250 \$		\$	-	0.00%
		3	0.1100	0	•	\$	0.1100	0		Þ	_		3	0.1100	Ŭ	Ť .	l ş				a 0.1100	0 3	Ψ	1 13	_	
Total Bill on TOU (before Taxe	s)				\$ 49.32				\$ 51.25	\$	1.93	3.91%				\$ 54.09	\$	2.84	5.54%			. !	\$ 56.83	\$	2.74	5.07%
HST Total Bill (including HST)			13%		\$ 6.41 \$ 55.73		13%		\$ 6.66 \$ 57.91	\$	0.25 2.18	3.91% 3.91%		13%		\$ 7.03 \$ 61.12	\$ \$	0.37 3.21	5.54% 5.54%		13%	3	Ψ	\$	0.36 3.10	5.07% 5.07%
Ontario Clean Energy Ben	ofit 1				-\$ 5.57				-\$ 5.79	- <b>\$</b>	0.22	3.95%				-\$ 6.11	-\$	0.32	5.53%			3		- <u>\$</u>	0.31	5.07%
Total Bill on TOU (including O					\$ 50.16				\$ 52.12	\$	1.96	3.91%				\$ 55.01	s	2.89	5.54%			1	\$ 57.79	\$	2.79	5.07%
										-	1.93	4.08%				\$ 52.05	-		5,77%	-		=	\$ 54.79		2.74	5.26%
Total Bill on RPP (before Taxe HST	S)		13%		<b>\$ 47.28</b> \$ 6.15		13%		\$ 49.21 \$ 6.40	\$	1.93 0.25	<b>4.08%</b> 4.08%		13%		\$ <b>52.05</b> \$ 6.77	\$	2.84 0.37	<b>5.77%</b> 5.77%		13%	3		\$  \$	0.36	5.26% 5.26%
Total Bill (including HST)		1	.0,0		\$ 53.43		.570		\$ 55.61	\$	2.18	4.08%		.070		\$ 58.82	\$	3.21	5.77%		.570	3		\$	3.10	5.26%
Ontario Clean Energy Ben	efit 1		l		-\$ 5.34				-\$ 5.56	-\$	0.22	4.12%			J.	-\$ 5.88	-\$	0.32	5.76%			4	\$ 6.19	-\$	0.31	5.27%
Total Bill on RPP (including O					\$ 48.09				\$ 50.05	\$	1.96	4.08%				\$ 52.94	\$	2.89	5.77%				\$ 55.72	\$	2.79	5.26%
																				=						
Loss Factor (%)		3	3.5800%				3.3500%							3.3500%							3.3500%	i				
																				_						

2016 Hydro Ottawa Limited Electricity Distribution Rate Application

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 250 kWh May 1 - Octobe

		Curre	nt Board-Ap	proved	1 Г	20	19 Propos	ed	1	In	pact 201	9 vs 2018	Г		202	20 Propos	ed		г	Impact 20	20 vs 2019
	Charge	Rate	Volume	Charge		Rate	Volume	Charge	1				Ī	-	Rate	Volume		arge			
	Unit	(\$)		(\$)	1 1	(\$)		(\$)			hange	% Change			(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.670	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	\$	-	\$		
Distribution Mahamatala Data			1 250				250		.	\$ -\$	1.28	-48.57%				250	\$	-	\$		-100.00%
Distribution Volumetric Rate	per kWh	\$ 0.023	250			\$ 0.0054	250		' I	-3 S	1.20	-40.57%		\$	-	250	\$	-	-\$ \$		-100.00%
Smart Meter Disposition Rider LRAM & SSM Rate Rider			250			s -	250 250			\$	-			\$		250	\$	-	\$		
LRAM & SSM Rate Rider	per kWh	\$ -	250	\$ -		\$ -	250	\$ -		S	-			3	-	250	\$	-	\$		
			250	\$ -			250 250	\$ -		s	-					250	\$	-	\$	-	
			250	\$ -			250	\$ -		Š						250	\$		\$		
			250	s -			250	\$ -		s	_					250	\$		\$		
			250	\$ -			250	\$ -		\$						250	\$		\$		
			250	s -			250	\$ -		s	_					250	¢.		\$		
			250	\$ -			250	\$ -		Š						250	Š	_	\$		
Sub-Total A (excluding pass th	rough)		200	\$ 15.52	1		200	\$ 25.76		Š	2.67	11.54%	ŀ			200	\$	28.01	\$	2.25	8.73%
Deferral/Variance Account	per kWh	s -			1				1	Ť		11111770	ı				-		Ť		23.070
Disposition Rate Rider Group 1	F-1. K	-	250	s -			250	\$ -	1	\$	-	1				250	\$	-	\$	-	1
				-				l <sup>*</sup>											- 1		
Deferral/Variance Account	Monthly							l													
Disposition Rate Rider Group 2			250	s -			250	\$ -		\$	-					250	\$	-	\$	-	
								l .													
Deferral / Variance Accounts	per kWh							l													
Balances (excluding Global	•		250	\$ -			250	\$ -		\$	-					250	\$	-	\$	-	
Adj.) - NON-WMP																					
			250	\$ -			250	\$ -		\$	-					250	\$	-	\$	-	
Low Voltage Service Charge	per kWh	\$ 0.0000	259	\$ 0.02		\$ 0.00007	258	\$ 0.02	:	\$	-	0.00%		\$ (	0.00007	258	\$	0.02	\$	-	0.00%
Line Losses on Cost of Power		\$ 0.102		\$ 0.91		\$ 0.1021	8	\$ 0.86	;	\$	-	0.00%		\$	0.1021	8	\$	0.86	\$	-	0.00%
Smart Meter Entity Charge	Monthly	\$ 0.790	) 1	\$ 0.79		\$ 0.7900	1	\$ 0.79	1	\$	-	0.00%		\$	0.7900	1	\$	0.79	\$	-	0.00%
Sub-Total B - Distribution				\$ 17.24				\$ 27.42	, ]	\$	2.67	10.76%					\$	29.67	\$	2.25	8.20%
(includes Sub-Total A)											2.07						Ψ				
RTSR - Network	per kWh	\$ 0.007	7 259	\$ 1.99		\$ 0.0077	258	\$ 1.99	1	\$	-	0.00%		\$	0.0077	258	\$	1.99	\$	-	0.00%
RTSR - Line and	per kWh	\$ 0.004	2 259	\$ 1.09		\$ 0.0042	258	\$ 1.09	, I	\$	_	0.00%		\$	0.0042	258	\$	1.09	\$		0.00%
Transformation Connection	porterm	Ç 0.00 i	200	Ų 1.00		Ψ 0.0012	200	Ψ 1.00		Ť		0.0070		Ψ	0.0012	200	Ψ	1.00	Ľ		0.0070
Sub-Total C - Delivery				\$ 20.32				\$ 30.50	ı	s	2.67	9.57%					\$	32.75	\$	2.25	7.38%
(including Sub-Total B)									4				-	_			•		Ľ		
Wholesale Market Service	per kWh	\$ 0.004	259	\$ 1.14		\$ 0.0044	258	\$ 1.14	ı	\$	-	0.00%		\$	0.0044	258	\$	1.14	\$	-	0.00%
Charge (WMSC)				-				· ·													
Rural and Remote Rate	per kWh	\$ 0.001	259	\$ 0.34		\$ 0.0013	258	\$ 0.34	ļ.	\$	-	0.00%		\$	0.0013	258	\$	0.34	\$	-	0.00%
Protection (RRRP)								\$ 0.25	.	_	_	0.00%					•	0.05	\$		0.000/
Standard Supply Service Charge	Monthly	\$ 0.250		\$ 0.25		\$ 0.2500	1			\$	-	0.00%		\$	0.2500	050	\$	0.25			0.00%
Debt Retirement Charge (DRC)		\$ 0.006				\$ 0.0069	250 160			\$	-	0.00%		\$	0.0069		\$	1.74 12.80	\$		0.00%
TOU - Off Peak TOU - Mid Peak		\$ 0.080 \$ 0.122			1 1	\$ 0.0800 \$ 0.1220	45			\$		0.00%		\$	0.0800	45	\$	5.49	\$		0.00%
TOU - Mid Peak TOU - On Peak		\$ 0.122			1 1	\$ 0.1220 \$ 0.1610	45 45			\$		0.00%		\$	0.1220	45 45	\$	7.25	\$		0.00%
Energy - RPP - Tier 1		\$ 0.161				\$ 0.0940	250			\$		0.00%		\$	0.1610	250		23.50	\$		0.00%
Energy - RPP - Tier 2		\$ 0.034				\$ 0.0340	0		1	6	_	0.0070		s	0.0340	0		20.00	\$		0.0070
LIIGIGY * KFF * HEI Z		0.110	, ,		1 1	Ψ 0.1100	Ů		_	Ÿ				ŷ	0.1100	U	Ψ		p		
Total Bill on TOU (before Taxes	5)			\$ 49.32	ſ			\$ 59.49		\$	2.67	4.69%					\$	61.74	\$	2.25	
HST		13	%	\$ 6.41		13%		\$ 7.73		\$	0.35	4.69%			13%		\$	8.03	\$	0.29	
Total Bill (including HST)				\$ 55.73			l	\$ 67.22		\$	3.01	4.69%					\$	69.77	\$		
Ontario Clean Energy Bene	efit <sup>1</sup>			-\$ 5.57				-\$ 6.72	:	-\$	0.30	4.67%					-\$	6.98	-\$		3.87%
Total Bill on TOU (including Of				\$ 50.16				\$ 60.50	L	\$	2.71	4.69%					\$	62.79	\$	2.28	3.77%
		_		\$ 47.28	. )			e ==			2.67	4.000/					,	E0.74	1.	2.00	2.000/
Total Bill on RPP (before Taxes	5)					4	l	\$ 57.46 \$ 7.47		\$ \$	2.67	4.86% 4.86%			4001		<b>\$</b> \$	59.71	<b>\$</b>	2.25 0.29	
HST		13	%o			13%		\$ 7.47 \$ 64.93			0.35				13%		\$	7.76	\$		
Total Bill (including HST)	1						l			\$	3.01	4.86%					φ	67.47	-\$		
Ontario Clean Energy Bene				-\$ 5.34						-5	0.30	4.85%					-\$	6.75	-\$		
Total Bill on RPP (including OC	FR)			\$ 48.09				\$ 58.44		\$	2.71	4.87%	L				\$	60.72	\$	2.28	3.91%
			•																		
Loss Factor (%)		3.5800	%		ſ	3.3500%	1						Г		3.3500%						
			_				-														

Customer Class: Residential

	Consumption	n 500	kWh 🖲	May 1 - October 3	Nov	ember 1 - April 3	0 (Select this radio	button for	application	s filed after Oct 31)										
			t Board-App	roved		016 Propose		lm	pact 20°	16 vs 2015		017 Proposed		Impact 2	017 vs 2016		2018 Proposi		Impact 2	018 vs 2017
	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	6.04	nange	% 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	
Smart Meter Rate Adder				\$ -		1	\$ -	\$	-			1 \$	-	\$ -			1	\$ -	\$ -	
				\$ - \$ -		1	\$ - \$ -	\$	-			1 \$	-	\$ -			1	\$ - \$ -	\$ -	
				\$ -			\$ -	Š				1 \$		\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$	-			1 \$	-	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0234	500		\$ 0.0193		\$ 9.65	-\$	2.05	-17.52%	\$ 0.0151	500 \$	7.55	-\$ 2.10	-21.76%	\$ 0.0105	500		-\$ 2.30	-30.46%
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kWh	s -	500 500		-\$ 0.00002	500 500	\$ - -\$ 0.01	\$ -S	0.01		œ.	500 \$ 500 \$	-	\$ -	-100.00%	s -	500 500		\$ - \$ -	
ERAW & SSW Rate Rider	pei kwii	•		\$ -	Ψ 0.00002		\$ -	s	-		\$ -	500 \$	-	\$ -	-100.0070	3 -	500		s -	
			500	\$ -		500	\$ -	\$	-			500 \$	-	\$ -			500	\$ -	\$ -	
				\$ - \$ -		500 500	\$ - \$ -	\$	-			500 \$ 500 \$	-	\$ -			500 500		\$ -	
				\$ -		500	\$ -	s				500 \$		\$ -			500		s -	
			500	\$ -		500	\$ -	\$	-			500 \$	-	\$ -			500	\$ -	\$ -	
			500	\$ -		500	\$ -	\$				500 \$	-	\$ - \$ 1.53			500		\$ -	
Sub-Total A (excluding pass to Deferral/Variance Account	per kWh	۹ .		\$ 21.37			\$ 22.60	\$	1.23	5.76%		\$	24.13	\$ 1.53	6.77%			\$ 25.72	\$ 1.59	6.59%
Disposition Rate Rider Group 1	perkwii	• -	500	\$ -	-\$ 0.0008	500	-\$ 0.41	-\$	0.41			500 \$	-	\$ 0.41	-100.00%		500	\$ -	\$ -	
Deferral/Variance Account Disposition Rate Rider Group 2	Monthly		500	\$ -	\$ 0.3200	ا ا	\$ 0.32	s	0.32			500 \$	_	-\$ 0.32	-100.00%		500	s -	s -	
Disposition Rate Rider Group 2			500	\$ -	\$ 0.3200	' '	φ U.32	٥	0.32			500 \$	-	-\$ U.32	-100.00%		500	\$ -	3 -	
Deferral / Variance Accounts	per kWh																			
Balances (excluding Global			500	\$ -	-\$ 0.0015	500	-\$ 0.75	-\$	0.75			500 \$	-	\$ 0.75	-100.00%		500	\$ -	\$ -	
Adj.) - NON-WMP			500	s -		500	s -	•				500 \$	_	e .			500	¢ -	۹ .	
Low Voltage Service Charge	per kWh	\$ 0.00006		\$ 0.03	\$ 0.00007		\$ 0.04	s	0.01	16.41%	\$ 0.00007	517 \$	0.04	\$ -	0.00%	\$ 0.00007	517	\$ 0.04	\$ -	0.00%
Line Losses on Cost of Power		\$ 0.1021		\$ 1.83	\$ 0.1021		\$ 1.71	-\$	0.12	-6.42%	\$ 0.1021	17 \$		\$ -	0.00%	\$ 0.1021	17	\$ 1.71	\$ -	0.00%
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	4	\$ 0.7900	1	\$ 0.79	\$	-	0.00%	\$ 0.7900	1 \$	0.79	\$ -	0.00%	\$ 0.7900	1	Ψ 0.70	\$ -	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	per kWh	\$ 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	per kWh	\$ 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	s -	0.00%
Transformation Connection 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	per kWh	\$ 0.0044	518	\$ 2.28	\$ 0.0044	517	\$ 2.27	-S	0.01	-0.22%	\$ 0.0044	517 \$	2.27	s -	0.00%	\$ 0.0044	517	\$ 2.27	s -	0.00%
Charge (WMSC)	per kWh	\$ 0.0013			\$ 0.0013			1			¢ 0.0043			Ť		e 0.0042			1	
Rural and Remote Rate Protection (RRRP)	perkwn	\$ 0.0013	518	\$ 0.67	\$ 0.0013	517	\$ 0.67	-\$	0.00	-0.22%	\$ 0.0013	517 \$	0.67	\$ -	0.00%	\$ 0.0013	517	\$ 0.67	\$ -	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500		\$ 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		\$ 0.0069		\$ 3.47	\$	-	0.00%	\$ 0.0069	500 \$		\$ -	0.00%	\$ 0.0069	500		\$ -	0.00%
TOU - Off Peak TOU - Mid Peak		\$ 0.0800 \$ 0.1220	320 90		\$ 0.0800 \$ 0.1220		\$ 25.60 \$ 10.98	S	-	0.00%	\$ 0.0800 \$ 0.1220	320 \$ 90 \$	25.60 10.98	\$ - \$ -	0.00%	\$ 0.0800 \$ 0.1220	320 90		s -	0.00% 0.00%
TOU - On Peak		\$ 0.1610		\$ 14.49	\$ 0.1610		\$ 14.49	\$	-	0.00%	\$ 0.1610	90 \$	14.49	\$ -	0.00%	\$ 0.1610	90		\$ -	0.00%
Energy - RPP - Tier 1		\$ 0.0940		\$ 47.00	\$ 0.0940		\$ 47.00	\$	-	0.00%	\$ 0.0940	500 \$	47.00	\$ -	0.00%	\$ 0.0940	500		\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.1100	0	\$ -	\$ 0.1100	0	\$ -	\$	-		\$ 0.1100	0 \$	-	\$ -		\$ 0.1100	0	\$ -	\$ -	
Total Bill on TOU (before Taxe	s)			\$ 87.92			\$ 88.17	\$	0.25	0.28%		\$	90.55	\$ 2.38	2.70%			\$ 92.14	\$ 1.59	
HST		13%		\$ 11.43 \$ 99.35	13%		\$ 11.46 \$ 99.64	\$ \$	0.03 0.28	0.28% 0.28%	13%	\$	11.77 102.32	\$ 0.31 \$ 2.69	2.70% 2.70%	13%	5	\$ 11.98 \$ 104.12	\$ 0.2° \$ 1.80	
Total Bill (including HST)  Ontario Clean Energy Ben	ofit 1			-\$ 9.94			-\$ 9.96	-\$	0.28	0.20%		-\$	102.32	-\$ 0.27	2.71%			-\$ 104.12	-\$ 0.18	
Total Bill on TOU (including O				\$ 89.41			\$ 89.68	\$	0.26	0.29%		\$	92.09	\$ 2.42	2.69%			\$ 93.71	\$ 1.62	
				\$ 83.85	<del></del>		\$ 84.10	16	0.25	0.30%			86.48	\$ 2.38	2.83%			\$ 88.07	\$ 1.59	
Total Bill on RPP (before Taxe HST	8)	13%		\$ 83.85 \$ 10.90	13%		\$ 10.93	\$	0.25	0.30%	13%	\$	11.24	\$ 0.31	2.83%	13%		\$ 88.07 \$ 11.45	\$ 0.2	
Total Bill (including HST)		10%		\$ 94.76	1070		\$ 95.04	\$	0.28	0.30%	.070	\$		\$ 2.69	2.83%	1		\$ 99.52	\$ 1.80	
Ontario Clean Energy Ben				-\$ 9.48			-\$ 9.50	-\$	0.02	0.21%		-\$		-\$ 0.27	2.84%			-\$ 9.95	-\$ 0.18	
Total Bill on RPP (including O	CEB)			\$ 85.28	_		\$ 85.54	\$	0.26	0.31%		\$	87.95	\$ 2.42	2.83%			\$ 89.57	\$ 1.62	1.84%
Loss Factor (%)		3.5800%	j		3.3500%	J					3.3500%					3.3500%	5			

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 500 kWh May 1 - October

										ı ——.			_		
	Charge	Rate	nt Board-Ap Volume	Charge	Rate	019 Propose Volume	Charge	Impac	t 2019 vs 2018	Rate	Volume	ed Charge	In	npact 202	20 vs 2019
	Unit	(\$)	Volume	(\$)	(\$)	Volume	(\$)	\$ Chan	e % Change	(\$)	Volume	(\$)	\$ 0	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	\$ -	\$	-	
			1 500	\$ -		1	\$ -	\$			1 500	\$ -	\$		400 000/
Distribution Volumetric Rate	per kWh	\$ 0.0234	500 500	\$ 11.70 \$ -	\$ 0.0054		\$ 2.70 \$ -		55 -48.57%	\$ -	500 500	\$ -	-\$ \$	2.70	-100.00%
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kWh	s -	500		s -		\$ -	\$		s -	500	\$ - \$ -	\$	-	
LRAIVI & SSIVI Rate Ridel	perkwn	5 -	500	\$ -	\$ -		\$ -	\$		3 -	500	\$ -	\$		
			500	\$ -		500	\$ -	\$			500	\$ -	s	-	
			500	š -		500	š -	Š ·			500	\$ -	š	-	
			500	\$ -		500	\$ -	\$			500	\$ -	\$	-	
			500	\$ -		500	\$ -	\$			500	\$ -	\$	-	
			500	\$ -			\$ -	\$			500	\$ -	\$	-	
			500			500	\$ -	\$			500	\$ -	\$	-	
Sub-Total A (excluding pass the				\$ 21.37			\$ 27.11	\$ 1	39 5.40%	<b>—</b>		\$ 28.01	\$	0.90	3.32%
Deferral/Variance Account	per kWh	\$ -	F00			500	\$ -	\$			500		s		
Disposition Rate Rider Group 1			500	\$ -		500	\$ -	\$			500	\$ -	٥	-	
Deferral/Variance Account	Monthly														
Disposition Rate Rider Group 2	Worthly		500	s -		500	s -	\$			500	s -	s	_	
Disposition Nate Nider Group 2			300	Ψ -		300	Ψ -	Ψ			300	Ψ -			
Deferral / Variance Accounts	per kWh														
Balances (excluding Global	perkvvii		500	\$ -		500	\$ -	\$			500	\$ -	s	-	
Adj.) - NON-WMP				*			*	*				Ť	1		
			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 Entity 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				\$ 24.02			\$ 29.65	\$ 1	39 4.92%			\$ 30.55	\$	0.90	3.04%
(includes Sub-Total A)		6 0.0077	540	1	Φ 0.0077	547				6 00077	547				
RTSR - Network RTSR - Line and	per kWh	\$ 0.0077	518	\$ 3.99	\$ 0.0077	517	\$ 3.98	\$	0.00%	\$ 0.0077	517	\$ 3.98	\$	-	0.00%
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%	· I		\$ 36.70	\$	0.90	2.51%
Wholesale Market Service	per kWh	\$ 0.0044			\$ 0.0044			_		\$ 0.0044			_		
Charge (WMSC)		•	518	\$ 2.28	• • • • • • • • • • • • • • • • • • • •	517	\$ 2.27	\$	0.00%	1 1	517	\$ 2.27	\$	-	0.00%
Rural and Remote Rate	per kWh	\$ 0.0013	518	\$ 0.67	\$ 0.0013	517	\$ 0.67	s	0.00%	\$ 0.0013	517	\$ 0.67	s		0.00%
Protection (RRRP)			516	l '		517				1	517		٥	-	
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		\$ 0.0069		\$ 3.47	\$		\$ 0.0069	500		\$	-	0.00%
TOU - Off Peak		\$ 0.0800	320		\$ 0.0800		\$ 25.60	\$	0.007	\$ 0.0800	320	\$ 25.60	\$	-	0.00%
TOU - Mid Peak		\$ 0.1220	90		\$ 0.1220		\$ 10.98	\$	0.007	\$ 0.1220	90	\$ 10.98	\$	-	0.00%
TOU - On Peak		\$ 0.1610	90 500		\$ 0.1610		\$ 14.49 \$ 47.00	\$	0.00%	\$ 0.1610	90 500	\$ 14.49 \$ 47.00	\$	-	0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$ 0.0940 \$ 0.1100		\$ 47.00	\$ 0.0940 \$ 0.1100		\$ 47.00 \$ -	\$	0.00%	\$ 0.0940 \$ 0.1100	0		\$	-	0.00%
Energy - RPP - Her 2		\$ 0.1100	U	\$ -	\$ 0.1100	U	<b>\$</b> -	\$		\$ 0.1100	0	<b>5</b> -	ı ş		
Total Bill on TOU (before Taxe	s)			\$ 87.92			\$ 93.53	\$ 1	39 1.51%	1		\$ 94.43	\$	0.90	0.96%
HST		13%	,	\$ 11.43	13%		\$ 12.16		18 1.51%	13%	,	\$ 12.28	\$	0.12	0.96%
Total Bill (including HST)				\$ 99.35			\$ 105.69		57 1.51%	·I I		\$ 106.71	\$	1.02	0.96%
Ontario Clean Energy Ben	efit 1			-\$ 9.94			-\$ 10.57		16 1.54%	ol I		-\$ 10.67	-\$	0.10	0.95%
Total Bill on TOU (including O	CEB)			\$ 89.41			\$ 95.12	\$ 1	41 1.51%			\$ 96.04	\$	0.92	0.96%
Total Bill on RPP (before Taxe	c)	1		\$ 83.85			\$ 89,46	Ī\$ 1	39 1.58%			\$ 90.36	I s	0.90	1.01%
HST	9)	13%	.l	\$ 10.90	13%		\$ 11.63		18 1.58%	13%	J	\$ 90.36	Š	0.90	1.01%
Total Bill (including HST)		13/6	1	\$ 94.76	1370	l	\$ 101.09		57 1.58%	] ]	Ί	\$ 102.11	\$	1.02	1.01%
Ontario Clean Energy Ben	ofit 1		1	-\$ 9.48			-\$ 10.11		16 1.61%	1 1		-\$ 10.21	-\$	0.10	0.99%
Total Bill on RPP (including Of				\$ 85.28			\$ 90.98		41 1.57%			\$ 91.90	s	0.92	1.01%
. C.C. Dill Oll Ki i (ilicidaling Ol				\$ 03.E0			\$ 30.36	Ψ 1	1.57 /			\$ 51.90	Ť	0.32	1.0176
Loss Factor (%)		3.5800%			3.3500%	l				3.3500%	)				

Customer Class: Residential

TOU / non-TOU:

TOU

Consumption 800 kWh May 1 - October 31 O November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Consumption	800	kWh 🖲	May 1 - October 31	O NOW	ember i - April 30	(Select this radio bu	tion for applicati	ons filed after Oct 31)													
		Current Bo	ard-Approve	d		2016 Propose	d	Impact	2016 vs 2015		20	017 Proposed		Ir	mpact 20	17 vs 2016		20	018 Proposed		Impac	t 2018 vs 2017
		Rate	Volume	Charge	Rate	Volume	Charge			Rat	ate		Charge				Rat	е	Volume	Charge		
	Charge Unit	(\$)		(\$)	(\$)		(\$)	\$ Change	% Change	(\$		4.6	(\$)	\$ C	hange	% Change	(\$)		1 5	(\$)	\$ Chang	
Monthly Service Charge Smart Meter Rate Adder	Monthly	\$ 9.6700		\$ 9.67 \$ -	\$ 12.9600	1	\$ 12.96 \$ -	\$ 3.2	9 34.02%	\$ 16.	.5800	1 \$	16.58	9	3.62	27.93%	\$ 20.4	1700	1 3	20.47	\$ 3	.89 23.46%
Smart Weter Rate Adder				\$ -			s -	\$ -				1 \$		Š					1 5		s	
				\$ -		1		\$ -				1 \$		Š					1 \$	-	\$	
			1	\$ -		1	\$ -	\$ -				1 \$	-	\$	-				1 \$	-	\$	
				\$ -		1	\$ -	\$ -				1 \$	-	\$	-				1 \$	-	\$	
Distribution Volumetric Rate	per kWh	\$ 0.0234	800	\$ 18.72	\$ 0.0193	800	\$ 15.44	-\$ 3.2	8 -17.52%	\$ 0.0	.0151	800 \$	12.08	-\$	3.36	-21.76%	\$ 0.0	105	800 \$			.68 -30.46%
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kWh			\$ - \$ -	-\$ 0.00002	800 800 -	\$ 0.02	-\$ 0.0	,			800 \$ 800 \$	: 1	\$	0.02	-100.00%	s		800 \$ 800 \$		\$	
LRAM & SSM Rate Rider	perkvvn	•		s -	-\$ 0.00002		\$ 0.02	\$ -	2	3	-	800 \$		Š	0.02	-100.00%	2	-	800 \$		s	
				s -		800	s -	\$ -				800 \$		Š					800 \$	,	s	
				\$ -		800	\$ -	\$ -				800 \$	-	\$	-				800 \$	-	\$	
			800	\$ -		800	\$ -	\$ -				800 \$	-	\$	-				800 \$	-	\$	
				\$ -		800	s -	\$ -				800 \$		\$	-				800 \$		\$	
			800 800	\$ -		800 800	\$ -	\$ -				800 \$ 800 \$	-	\$	-				800 \$ 800 \$	-	\$	
Sub-Total A (excluding pass the	rough)			\$ 28.39			\$ 28.38	-\$ 0.0	1 -0.02%			\$	28.66	\$	0.28	0.97%			8	28.87	\$ 0	.21 0.73%
Deferral/Variance Account	per kWh	\$ -									i											
Disposition Rate Rider Group 1			800	\$ -	-\$ 0.0008	800 -	\$ 0.66	-\$ 0.6	6			800 \$	-	\$	0.66	-100.00%			800 \$	-	\$	
Deferrel@/erience Assount	Monthly																					
Deferral/Variance Account Disposition Rate Rider Group 2	Monthly		800	s -	\$ 0.3200	1	\$ 0.32	\$ 0.3	2			800 \$		-s	0.32	-100.00%			800 \$		s	
Disposition read reads Group 2				*		1			-					1						1	1	
Deferral / Variance Accounts	per kWh																					
Balances (excluding Global Adj.)			800	\$ -	-\$ 0.0015	800 -	\$ 1.21	-\$ 1.2	11			800 \$		\$	1.21	-100.00%			800 \$	-	\$	
NON-WMP																				.		
Low Voltage Service Charge	per kWh	\$ 0.00006		\$ - \$ 0.05	\$ 0.00007		\$ - \$ 0.06	\$ 0.0	1 16.41%	\$ 0.0	20007	800 \$ 827 \$	0.06	\$		0.00%	\$ 0.00	0007	800 \$ 827 \$		\$	0.00%
Line Losses on Cost of Power	per Kvvii	\$ 0.0000		\$ 2.93	\$ 0.1021		\$ 2.74	-\$ 0.1		\$ 0.0		27 \$	2.74	Š		0.00%		021	27 \$		s	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1		\$ 0.7900	1		\$ -	0.00%	\$ 0.		1 \$	0.79	\$	-	0.00%		900	1 \$		\$	- 0.00%
Sub-Total B - Distribution				\$ 32.16			\$ 30.42	-\$ 1.7	3 -5.39%			•	32.25	s	1.82	6.00%				32.46	\$ 0	.21 0.65%
(includes Sub-Total A)	per kWh	\$ 0.0077			\$ 0.0077	827		-\$ 0.0		\$ 0.0	.0077	827 \$	6.37	•	1.02	0.00%		0077	827 \$			
RTSR - Network RTSR - Line and Transformation	•	•	829				\$ 6.37						6.37	3						0.37	\$	
Connection	per kWh	\$ 0.0042	829	\$ 3.48	\$ 0.0042	827	\$ 3.47	-\$ 0.0	1 -0.22%	\$ 0.0	.0042	827 \$	3.47	\$	-	0.00%	\$ 0.0	0042	827 \$	3.47	\$	- 0.00%
Sub-Total C - Delivery				\$ 42.02			\$ 40.26	-\$ 1.7	6 -4.18%			s	42.08	s	1.82	4.53%				42.29	\$ 0	.21 0.50%
(including Sub-Total B)				\$ 42.02			\$ 40.26	-\$ 1.7	-4.10%			,	42.00	*	1.02	4.33 %			*	42.29	<b>3</b> 0	21 0.30%
Wholesale Market Service	per kWh	\$ 0.0044	829	\$ 3.65	\$ 0.0044	827	\$ 3.64	-\$ 0.0	1 -0.22%	\$ 0.0	.0044	827 \$	3.64	s	-	0.00%	\$ 0.0	0044	827 \$	3.64	\$	- 0.00%
Charge (WMSC) Rural and Remote Rate	per kWh	\$ 0.0013			\$ 0.0013					s 0.0	.0013						\$ 0.0	0013			'	
Protection (RRRP)	per kvvii	\$ 0.0013	829	\$ 1.08	\$ 0.0013	827	\$ 1.07	-\$ 0.0	0 -0.22%	\$ 0.0	.0013	827 \$	1.07	\$	-	0.00%	\$ 0.0	013	827 \$	1.07	\$	- 0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	S 0.:	.2500	1 \$	0.25	\$	-	0.00%	\$ 0.2	2500	1 \$	0.25	\$	- 0.00%
Debt Retirement Charge (DRC)		\$ 0.0069		\$ 5.55	\$ 0.0069		\$ 5.55	\$ -	0.00%		.0069	800 \$	5.55	\$	-	0.00%		0069	800 \$		\$	
TOU - Off Peak		\$ 0.0800		\$ 40.96	\$ 0.0800	512		\$ -	0.00%		.0800	512 \$	40.96	\$	-	0.00%		0800	512 \$		\$	
TOU - Mid Peak TOU - On Peak		\$ 0.1220 \$ 0.1610	144 144	\$ 17.57 \$ 23.18	\$ 0.1220 \$ 0.1610		\$ 17.57 \$ 23.18	\$ - \$ -	0.00%		.1220	144 \$ 144 \$	17.57 23.18	\$ \$		0.00%		1220 1610	144 \$ 144 \$		\$	- 0.00% - 0.00%
Energy - RPP - Tier 1		\$ 0.0940	600		\$ 0.1610	600		\$ -	0.00%		.0940	600 \$	56.40	Š	- 1	0.00%		940	600 \$		Š	
Energy - RPP - Tier 2		\$ 0.1100	200		\$ 0.1100	200	\$ 22.00	\$ -	0.00%		.1100	200 \$	22.00	s	-	0.00%		100	200 \$		\$	- 0.00%
Total Bill on TOU (before Taxes				\$ 134.25			\$ 132.49	-\$ 1.7	7 -1.32%			-	134.31		1.82	1.38%				134.52	16 ^	.21 0.16%
HST HST	,	13%		\$ 134.25 \$ 17.45	13%		\$ 132.49 \$ 17.22	-\$ 1.7 -\$ 0.2			13%	\$	17.46	s	0.24	1.38%		13%	9	17.49		.03 0.16%
Total Bill (including HST)		1370		\$ 151.71	1070		\$ 149.71	-\$ 2.0				\$	151.77	\$	2.06	1.38%		-,5	\$	152.01		.24 0.16%
Ontario Clean Energy Bene	efit 1		4	\$ 15.17		-	\$ 14.97	\$ 0.2	0 -1.32%			-\$	15.18	-\$	0.21	1.40%			-\$	15.20	-\$ 0	.02 0.13%
Total Bill on TOU (including OC	EB)			\$ 136.54			\$ 134.74	-\$ 1.8	0 -1.32%			\$	136.59	\$	1.85	1.37%			\$	136.81	\$ 0	.22 0.16%
Total Bill on RPP (before Taxes	)			\$ 130.94			\$ 129.17	-\$ 1.7	7 -1.35%			s	131.00	\$	1.82	1.41%			9	131.21	\$ 0	.21 0.16%
HST	•	13%		\$ 17.02	13%		\$ 16.79	-\$ 0.2	3 -1.35%		13%	\$	17.03	\$	0.24	1.41%		13%	Š	17.06	\$ 0	.03 0.16%
Total Bill (including HST)	_			\$ 147.96			\$ 145.97	-\$ 2.0				\$	148.03	\$	2.06	1.41%			\$			.24 0.16%
Ontario Clean Energy Bene				\$ 14.80			\$ 14.60	\$ 0.2				-\$	14.80	-\$	0.20	1.37%			-\$	14.83		.03 0.20%
Total Bill on RPP (including OC	EB)			\$ 133.16			\$ 131.37	-\$ 1.8	0 -1.35%			\$	133.23	\$	1.86	1.42%			\$	133.44	\$ 0	.21 0.16%
			1			1																
Loss Factor (%)		3.5800%	l		3.3500%	1				3.3	3500%						3.35	500%				

### Appendix 2-W Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 800 kWh May 1 - October 3'

			Current Bo	ard-Approve	ed		Г		2	019 Propos	ed			Impa	act 201	19 vs 2018	Г			2020 Propos	ed		Г	Impact 20	20 vs 2019
			Rate	Volume	(	Charge	Ī		Rate	Volume		Charge						R	ate	Volume		Charge	ı		
	Charge Unit		(\$)			(\$)			(\$)			(\$)		\$ Char	nge	% Change	L		\$)			(\$)	L	\$ Change	% Change
Monthly Service Charge	Monthly	\$	9.6700	1	\$	9.67		\$	24.4100	1	\$	24.41	\$		3.94	19.25%		\$ 2	3.0100	1	\$	28.01		\$ 3.60	14.75%
Smart Meter Rate Adder				1	\$					1	\$	- 1	\$							1	\$	-	13	\$ - \$ -	
				1	\$	-				1	\$		\$							1	\$	-	1		
				1	S					1	s		\$							1	\$		1		
				1	Š					1	Š		\$							1 1	s		3		
Distribution Volumetric Rate	per kWh	s	0.0234	800	Š	18.72		s	0.0054	800	Š	4.32	-\$		4.08	-48.57%		\$		800	Š	-	- 3		-100.00%
Smart Meter Disposition Rider	pu kirii	•	0.0204	800	Š			•	0.0004	800	Š	-	\$					-		800	Š	-		š -	
LRAM & SSM Rate Rider	per kWh	s		800	\$			s		800	\$	-	\$					ŝ		800	\$	-	1	s -	
				800	\$					800	\$	-	\$							800	\$	-		\$ -	
				800	\$	-				800	\$	-	\$							800	\$	-	1		
				800	\$	-				800	\$	-	\$		-					800	\$	-			
				800	\$					800	\$	-	\$							800	\$	-	1		
				800 800	\$ \$					800 800	\$	-	\$ \$							800 800	\$	-	1		
				800	S					800			\$							800	\$	-	1		
Sub-Total A (excluding pass the	ough)			800	\$	28.39	H			800	S	28.73	-S		0.14	-0.48%	-			800	\$	28.01	- 3		-2.51%
Deferral/Variance Account	per kWh	S			Ψ	20.00	ŀ				Ψ.	20.70	Ť		0.1.4	0.4070					Ψ.	20.01	F	V 0 2	2.017
Disposition Rate Rider Group 1	por KVIII	ľ		800	\$	-				800	\$	-	\$		-					800	\$		:	\$ -	
Deferral/Variance Account	Monthly										1										1		- 1		
Disposition Rate Rider Group 2				800	\$	-				800	\$		\$		-					800	\$	-		\$ -	
Deferral / Variance Accounts	per kWh				_						١.		١.								١.				
Balances (excluding Global Adj.)				800	\$					800	\$		\$							800	\$	-	- 13	\$ -	
NON-WMP				800	s					800	s		s							800	s		Ι.	s -	
Low Voltage Service Charge	per kWh	s	0.00006	829	\$	0.05		\$	0.00007	827	\$	0.06	\$			0.00%		\$ 0.	00007	827	\$	0.06	1		0.00%
Line Losses on Cost of Power	perkyvn	S	0.00006	29	\$	2.93		\$	0.1021	27	S	2.74	\$			0.00%			0.1021	27	\$	2.74		ş - Ş -	0.00%
Smart Meter Entity Charge	Monthly	s	0.7900	1	Š	0.79		s	0.7900	1		0.79	Š			0.00%			0.7900	1	Š	0.79	1		0.00%
Sub-Total B - Distribution	•				s	32.16	Ī				s	32.32	-s		0.14	-0.43%					s	31.60	-:	\$ 0.72	-2.23%
(includes Sub-Total A)											_						L								
RTSR - Network	per kWh	\$	0.0077	829	\$	6.38		\$	0.0077	827	\$	6.37	\$		-	0.00%		\$	0.0077	827	\$	6.37	1	\$ -	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							H						-				-						H		
(including Sub-Total B)					\$	42.02					\$	42.15	-\$		0.14	-0.33%					\$	41.43	-	\$ 0.72	-1.71%
Wholesale Market Service	per kWh	s	0.0044		_		ı	S	0.0044				_					\$ 1	0.0044				T.		
Charge (WMSC)	•			829	\$	3.65				827	\$	3.64	\$			0.00%				827	\$	3.64	- 13	\$ -	0.00%
Rural and Remote Rate	per kWh	\$	0.0013	829	\$	1.08		\$	0.0013	827	s	1.07	\$			0.00%		\$ 1	0.0013	827	s	1.07	١,	s -	0.00%
Protection (RRRP)										027					-					027				•	
Standard Supply Service Charge	Monthly	S	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	800	\$	5.55		\$	0.0069	800		5.55	\$		-	0.00%			0.0069	800		5.55		\$ -	0.00%
TOU - Off Peak		\$	0.0800	512 144	\$ \$	40.96 17.57		\$	0.0800	512 144		40.96 17.57	\$ \$		-	0.00%			0.0800	512 144	\$	40.96 17.57		\$ -	0.00%
TOU - Mid Peak TOU - On Peak		\$	0.1220	144	\$	23.18		\$	0.1220	144		23.18	\$			0.00%			0.1220	144	\$	23.18	1		0.00%
Energy - RPP - Tier 1		\$	0.1610 0.0940	600	\$	56.40		\$ \$	0.1610	600		56.40	\$		1	0.00%			0.1610	600		56.40	1		0.00%
Energy - RPP - Tier 2		S	0.1100	200	Š	22.00		S	0.0940	200		22.00	S		-	0.00%			0.1100	200		22.00			0.00%
			0100	200	Ť		į	*	3.1100	200			_					-		200				*	
Total Bill on TOU (before Taxes	)				\$	134.25					\$	134.38	-\$		0.14	-0.10%					\$	133.66	-3	\$ 0.72	-0.54%
HST			13%		\$	17.45			13%		\$	17.47	-\$		0.02	-0.10%			13%		\$	17.38	7.7	\$ 0.09	-0.54%
Total Bill (including HST)	en 1				~	151.71					\$	151.85	-\$		0.16	-0.10%					\$	151.04	1		-0.54%
Ontario Clean Energy Bene					-\$	15.17					-5	15.19	\$		0.01	-0.07%					-5	15.10			-0.59%
Total Bill on TOU (including OC	ER)				\$	136.54	Ļ				\$	136.66	-\$		0.15	-0.11%	_				\$	135.94	-3	\$ 0.72	-0.53%
Total Bill on RPP (before Taxes	)				\$	130.94	Ī				\$	131.07	-\$		0.14	-0.11%	П				\$	130.35	-3	\$ 0.72	-0.55%
HST			13%		\$	17.02			13%		\$	17.04	-\$		0.02	-0.11%			13%		\$	16.95	-3	\$ 0.09	-0.55%
Total Bill (including HST)					\$	147.96					\$	148.11	-\$		0.16	-0.11%					\$	147.29	-3		-0.55%
Ontario Clean Energy Bene	ofit 1				-\$	14.80					-\$	14.81	\$		0.02	-0.13%					-\$	14.73		\$ 0.08	-0.54%
Total Bill on RPP (including OC	EB)				\$	133.16					\$	133.30	-\$		0.14	-0.10%					\$	132.56	- 3	\$ 0.73	-0.55%
Loss Factor (%)			3.5800%				Г		3.3500%								П	2	3500%	1					
Loss actor (/a)			3.300076				,		0.000076								_		JJUU /0						

Customer Class: Residential

	Consumption	1,00	kWh 🖲	May 1 - October 31	O Nov	ember 1 - April 3	0 (Select this radio b	utton for applicatio	ns filed after Oct 31)										
			ent Board-A			2016 Propos		Impact 2	016 vs 2015		017 Propos		Impact 20	017 vs 2016		2018 Propos		Impact	2018 vs 2017
	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.670	) 1	\$ 9.67	\$ 12.9600	1	\$ 12.96	\$ 3.29	34.02%	\$ 16.5800	1	\$ 16.58	\$ 3.62	27.93%	\$ 20.470	0 1	\$ 20.47	\$ 3.8	
Smart Meter Rate Adder			1	\$ - \$ -		1 1	\$ - \$ -	\$ - \$ -				\$ - \$ -	\$ - \$ -			1	\$ - \$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ - \$ -		1	\$ - \$ -	\$ -			1	\$ - \$ -	\$ - \$ -			1	\$ - \$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.023	4 1000		\$ 0.0193		\$ 19.30	-\$ 4.10	-17.52%	\$ 0.0151	1000		-\$ 4.20	-21.76%	\$ 0.010	5 1000	\$ 10.50	-\$ 4.6	-30.46%
Smart Meter Disposition Rider LRAM & SSM Rate Rider		s -	1000		-\$ 0.00002	1000 1000	\$ - -\$ 0.02	\$ - -\$ 0.02			1000 1000	\$ - \$ -	\$ - \$ 0.02	-100.00%		1000 1000	\$ - \$ -	\$ -	
LRAW & SOW Rate Rider	per kWh	3 -	1000		-\$ 0.00002	1000	\$ -	\$ -		\$ -	1000		\$ -	-100.0078	\$ -		\$ -	\$ -	
			1000				\$ - \$ -	\$ - \$ -			1000 1000	\$ - \$ -	\$ - \$ -			1000 1000	\$ - \$ -	\$ -	
			1000			1000	\$ -	\$ -				\$ -	\$ -			1000	\$ -	\$ -	
			1000			1000	\$ -	\$ -				\$ -	\$ -			1000	\$ -	\$ -	
			1000			1000 1000	\$ - \$ -	\$ -			1000 1000		\$ - \$ -			1000 1000	\$ - \$ -	\$ - \$ -	
Sub-Total A (excluding pass th				\$ 33.07			\$ 32.24	-\$ 0.83	-2.51%			\$ 31.68	-\$ 0.56	-1.74%			\$ 30.97	-\$ 0.7	1 -2.24%
Deferral/Variance Account Disposition Rate Rider Group 1	per kWh	\$ -	1000	\$ -	-\$ 0.0008	1000	-\$ 0.83	-\$ 0.83			1000	\$ -	\$ 0.83	-100.00%		1000	\$ -	\$ -	
	Manufata																	1	
Deferral/Variance Account Disposition Rate Rider Group 2	Monthly		1000	s -	\$ 0.3200	1	\$ 0.32	\$ 0.32			1000	s -	-\$ 0.32	-100.00%		1000	s -	s -	
Deferral / Variance Accounts Balances (excluding Global	per kWh		1000	\$ -	-\$ 0.0015	1000	-\$ 1.51	-\$ 1.51			1000	s -	\$ 1.51	-100.00%		1000	s -	s -	
Adj.) - NON-WMP																			
Low Voltage Service Charge	per kWh	\$ 0.0000	1000 1,036		\$ 0.00007	1000 1,034	\$ - \$ 0.07	\$ -	16.41%	\$ 0.00007	1000 1,034	\$ - \$ 0.07	\$ - \$ -	0.00%	\$ 0.0000		\$ - \$ 0.07	s -	0.00%
Line Losses on Cost of Power		\$ 0.102	1 36	\$ 3.66	\$ 0.1021		\$ 3.42	-\$ 0.23	-6.42%	\$ 0.1021	34	\$ 3.42	\$ -	0.00%	\$ 0.102	1 34	\$ 3.42	\$ -	0.00%
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$ 0.790	) 1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%	\$ 0.7900	1	\$ 0.79	\$ -	0.00%	\$ 0.790	0 1	\$ 0.79	\$ -	0.00%
(includes Sub-Total A)				\$ 37.58			\$ 34.51	-\$ 3.07				\$ 35.96	\$ 1.46	4.22%			\$ 35.25	-\$ 0.7	
RTSR - Network RTSR - Line and	per kWh	\$ 0.007	7 1036		\$ 0.0077	1034	\$ 7.96	-\$ 0.02		\$ 0.0077	1034		\$ -	0.00%	\$ 0.007		\$ 7.96	\$ -	0.00%
Transformation Connection	per kWh	\$ 0.004	2 1036	\$ 4.35	\$ 0.0042	1034	\$ 4.34	-\$ 0.01	-0.22%	\$ 0.0042	1034	\$ 4.34	\$ -	0.00%	\$ 0.004	2 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	-\$ 0.7	1 -1.47%
Wholesale Market Service	per kWh	\$ 0.004	1036	\$ 4.56	\$ 0.0044	1034	\$ 4.55	-\$ 0.01	-0.22%	\$ 0.0044	1034	\$ 4.55	s -	0.00%	\$ 0.004	4 1034	\$ 4.55	s -	0.00%
Charge (WMSC) Rural and Remote Rate	per kWh	\$ 0.001		l .	\$ 0.0013					\$ 0.0013					\$ 0.001	2			
Protection (RRRP)	•		1036			1034	\$ 1.34	-\$ 0.00			1034		\$ -	0.00%		1034	\$ 1.34	\$ -	0.00%
Standard Supply Service Charge Debt Retirement Charge (DRC)	Monthly	\$ 0.250 \$ 0.006		\$ 0.25 \$ 6.94	\$ 0.2500 \$ 0.0069	1000	\$ 0.25 \$ 6.94	\$ - \$ -	0.00%	\$ 0.2500 \$ 0.0069	1000	\$ 0.25 \$ 6.94	\$ - \$ -	0.00%	\$ 0.250 \$ 0.006		\$ 0.25 \$ 6.94	\$ - \$ -	0.00%
TOU - Off Peak		\$ 0.080	640	\$ 51.20	\$ 0.0800	640	\$ 51.20	\$ -	0.00%	\$ 0.0800	640	\$ 51.20	\$ -	0.00%	\$ 0.080	0 640	\$ 51.20	\$ -	0.00%
TOU - Mid Peak TOU - On Peak		\$ 0.122 \$ 0.161			\$ 0.1220 \$ 0.1610		\$ 21.96 \$ 28.98	\$ - \$ -	0.00%	\$ 0.1220 \$ 0.1610	180 180		\$ - \$ -	0.00%	\$ 0.122 \$ 0.161		\$ 21.96 \$ 28.98	\$ - \$ -	0.00%
Energy - RPP - Tier 1		\$ 0.094	600	\$ 56.40	\$ 0.0940	600	\$ 56.40	\$ -	0.00%	\$ 0.0940	600	\$ 56.40	\$ -	0.00%	\$ 0.094	0 600	\$ 56.40	\$ -	0.00%
Energy - RPP - Tier 2		\$ 0.110	400		\$ 0.1100	400	\$ 44.00	[\$ -	0.00%	\$ 0.1100	400		\$ -	0.00%	\$ 0.110	0 400	\$ 44.00	<u> \$</u> -	0.00%
Total Bill on TOU (before Taxe HST	s)	13	2/	\$ 165.14 \$ 21.47	13%		\$ 162.03 \$ 21.06	-\$ 3.11 -\$ 0.40	<b>-1.88%</b> -1.88%	13%		\$ 163.48 \$ 21.25	\$ 1.45 \$ 0.19	0.90% 0.90%	13	0/_	\$ 162.77 \$ 21.16	-\$ <b>0.7</b> -\$ 0.0	
Total Bill (including HST)		13	70	\$ 186.61	1370		\$ 183.09	-\$ 3.51	-1.88%	1370		\$ 184.74	\$ 1.64	0.90%	13	70	\$ 183.93	-\$ 0.8	0 -0.43%
Ontario Clean Energy Ben				-\$ 18.66			-\$ 18.31	\$ 0.35	-1.88%			-\$ 18.47	-\$ 0.16	0.87%			-\$ 18.39	\$ 0.0	
Total Bill on TOU (including O				\$ 167.95			\$ 164.78	-\$ 3.16				\$ 166.27	\$ 1.48	0.90%			\$ 165.54	-\$ 0.7	
Total Bill on RPP (before Taxe: HST	s)	13	%	\$ 163.40 \$ 21.24	13%		\$ 160.29 \$ 20.84	-\$ 3.11 -\$ 0.40		13%		\$ 161.74 \$ 21.03	\$ 1.45 \$ 0.19	0.91% 0.91%	13	%	\$ 161.03 \$ 20.93	-\$ 0.7 -\$ 0.0	
Total Bill (including HST)		13		\$ 184.64	1370		\$ 181.13	-\$ 3.51	-1.90%	.576		\$ 182.77	\$ 1.64	0.91%	13	·-[	\$ 181.97	-\$ 0.8	0 -0.44%
Ontario Clean Energy Ben				-\$ 18.46			-\$ 18.11	\$ 0.35	-1.90%			-\$ 18.28	-\$ 0.17	0.94%			-\$ 18.20	\$ 0.0	
Total Bill on RPP (including O	YER)			\$ 166.18			\$ 163.02	-\$ 3.16	-1.90%			\$ 164.49	\$ 1.47	0.90%			\$ 163.77	-\$ 0.7	2 -0.44%
Loss Factor (%)		3.5800	%		3.3500%	]				3.3500%					3.3500	%			

Customer Class: Residential

TOU / non-TOU: TOU

1,000 kWh May 1 - October 3

Current Board-Approved
Rate Volume Charge Charge Unit (\$) Monthly Service Charge Smart Meter Rate Adder Monthly 9.6700 9.67 23.40 Distribution Volumetric Rate per kWh \$ 0.0234 1000 \$ Smart Meter Disposition Rider 1000 LRAM & SSM Rate Rider per kWh 1000 1000 9 1000 \$ 1000 \$ 1000 \$ 1000 1000 1000 Sub-Total A (excluding pass through) Deferral/Variance Account
Disposition Rate Rider Group 1 1000 \$ Deferral/Variance Account Disposition Rate Rider Group 2 Monthly 1000 \$ Deferral / Variance Accounts per kWh 1000 Balances (excluding Global Adj.) - NON-WMP 1000 \$ Low Voltage Service Charge ner kWh \$ 0,00006 1,036 \$ 0.06 Line Losses on Cost of Power 0.1021 3.66 Smart Meter Entity Charge Sub-Total B - Distribution 0.79 37.58 (includes Sub-Total A) RTSR - Network per kWh 0.007 RTSR - Line and per kWh 1036 \$ 4.35 0.0042 Transformation Connection Sub-Total C - Delivery 49.90 (including Sub-Total B) Wholesale Market Service per kWh 0.0044 1036 \$ 4.56 Charge (WMSC) Rural and Remote Rate per kWh 0.0013 1036 \$ 1.35 Protection (RRRP) Standard Supply Service Charge Monthly Debt Retirement Charge (DRC)
TOU - Off Peak 0.25 0.2500 6.94 0.0069 1000 \$ 640 \$ 180 \$ 51.20 21.96 0.0800 TOU - Mid Peak 0.1220 TOU - On Peak 180 28.98 0.1610 Energy - RPP - Tier 1 Energy - RPP - Tier 2 600 \$ 400 \$ 56.40 44.00 Total Bill on TOU (before Taxes) HST Total Bill (including HST) 13% 21.47 186.61 Ontario Clean Energy Benefit <sup>1</sup>
Total Bill on TOU (including OCEB) 18.66 167.95 Total Bill on RPP (before Taxes) 163.40 13% 21.24 HST Total Bill (including HST) 184.64 Ontario Clean Energy Benefit <sup>1</sup>
Total Bill on RPP (including OCEB) 18.46

		019 Propos	ed		lr	mpact 20	19 vs 2018
	Rate	Volume		Charge			
	(\$)			(\$)		hange	% Change
\$	24.4100	1	\$	24.41	\$	3.94	19.25%
		1	\$	-	\$	-	
		1	\$	_	\$	_	
		i	\$	-	\$	-	
			\$	-	3	-	
		1	\$	-	\$	-	
		1	\$	-	\$	-	
\$	0.0054	1000	\$	5.40	-\$	5.10	-48.57%
~	0.0001	1000	\$		\$		
_			\$	-	\$	-	
\$	-	1000		-		-	
		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
		1000	\$	-	\$	_	
		1000	\$		\$		
				-	Ď.	-	
		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
			\$	29.81	-\$	1.16	-3.75%
			Ė				
		1000	\$	-	\$	-	
					1 '		
		1000	\$	-	\$	-	
		1000	\$	_	\$	_	
		1000	Ψ	-	Ψ	_	
		1000	\$	-	\$	-	
\$	0.00007	1,034	\$	0.07	\$	-	0.00%
\$	0.1021	34	\$	3.42	\$	_	0.00%
Š		1	\$	0.79	\$		0.00%
3	0.7900						
			\$	34.09	-\$	1.16	-3.29%
\$	0.0077	1034	\$	7.96	\$	-	0.00%
\$	0.0042	1034	\$	4.34	\$	_	0.00%
Ψ	0.0042	1004	Ψ	4.54	Ψ		0.0070
			\$	46.39	-\$	1.16	-2.44%
\$	0.0044	1034		455	_	-	0.00%
\$	0.0044	1034	\$	4.55	\$	-	0.00%
					\$	-	
\$	0.0044	1034 1034	\$	4.55 1.34	_	-	
\$	0.0013	1034	\$	1.34	\$	-	0.00%
\$	0.0013 0.2500	1034	\$	1.34 0.25	\$ \$		0.00%
\$ \$	0.0013 0.2500 0.0069	1034 1 1000	\$ \$ \$	1.34 0.25 6.94	\$ \$	- - -	0.00% 0.00% 0.00%
\$ \$ \$	0.0013 0.2500	1034		1.34 0.25	\$ \$ \$ \$ \$	-	0.00% 0.00% 0.00%
\$ \$ \$	0.0013 0.2500 0.0069 0.0800	1034 1 1000	\$ \$ \$	1.34 0.25 6.94	\$ \$	-	0.00% 0.00% 0.00% 0.00%
\$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220	1034 1 1000 640 180	· • • • • • • •	1.34 0.25 6.94 51.20 21.96	\$ \$ \$ \$ \$ \$	-	0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610	1034 1 1000 640 180 180		1.34 0.25 6.94 51.20 21.96 28.98	\$ \$ \$ \$ \$ \$ \$		0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$\$\$\$\$\$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940	1034 1 1000 640 180 180 600		1.34 0.25 6.94 51.20 21.96 28.98 56.40	s s s s s s s s s	-	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
s s s s s	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610	1034 1 1000 640 180 180		1.34 0.25 6.94 51.20 21.96 28.98	\$ \$ \$ \$ \$ \$ \$	- - - - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940	1034 1 1000 640 180 180 600		1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00	\$ \$ \$ \$ \$ \$ \$ \$ \$	-	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	• • • • • • • • • • • • • • • • • • •	1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00	\$ \$ \$ \$ \$ \$ \$ \$ \$		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940	1034 1 1000 640 180 180 600	• • • • • • • • • •	1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - 0.15	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -0.71%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	• • • • • • • • • • • • • • • • • • •	1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00	\$ \$ \$ \$ \$ \$ \$ \$ \$		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -0.71%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	• • • • • • • • • •	1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 <b>161.61</b> 21.01 182.62	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - - - - 1.16 0.15	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -0.71% -0.71%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	• • • • • • • • • • • • • • • • • • •	1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 <b>161.61</b> 21.01 182.62 <b>18.26</b>	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.071% -0.71% -0.71%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	• • • • • • • • • • • • • • • • • • •	1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 <b>161.61</b> 21.01 182.62 18.26	* * * * * * * * * * * * * * * * * * *		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.071% -0.71% -0.71%
\$ \$\$\$\$\$\$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600		1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 161.61 21.01 182.62 18.26 164.36	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1.16 0.15 1.31 0.13 1.18	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -0.71% -0.71% -0.71% -0.71% -0.72%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	• • • • • • • • • • • • • • • • • • •	1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 <b>161.61</b> 21.01 182.62 18.26	* * * * * * * * * * * * * * * * * * *		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -0.71% -0.71% -0.71% -0.71% -0.72%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600		1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 161.61 21.01 182.62 18.26 164.36	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1.16 0.15 1.31 0.13 1.18	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.071% 0.71% 0.71% -0.71% -0.72%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	• • • • • • • • • • • • • • • • • • •	1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 <b>161.61</b> 21.01 182.62 18.26 <b>164.36</b> <b>159.87</b> 20.78	\$ \$ \$\$\$\$\$\$\$\$	1.16 0.15 1.31 0.13 1.18	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.071% 0.71% 0.71% 0.71% 0.72% 0.72% 0.72%
\$ \$ \$ \$ \$ \$ \$ \$	0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1 1000 640 180 180 600	• • • • • • • • • • • • • • • • • • •	1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 161.61 21.01 182.62 18.26 164.36	\$ \$ \$	1.16 0.15 1.31 1.18	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.071% 0.71% 0.71% -0.71% -0.72%

		020 Propos	ed		lr	mpact 202	0 vs 2019
L	Rate	Volume		Charge			
	(\$)			(\$)		Change	% Change
\$	28.0100	1	\$	28.01	\$	3.60	14.75%
		1	\$	-	\$	-	
		1	\$	-	\$	-	
		1	\$	-	\$	-	
		1	\$	-	\$	-	
		1	\$	-	\$	-	
\$	-	1000	\$	-	-\$	5.40	-100.00%
		1000	\$	-	\$	-	
\$	-	1000	\$	-	\$	-	
1		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
		1000	\$	_	\$		
		1000	\$	-	\$		
		1000	\$	-	\$		
		1000	\$	_	\$		
		1000	\$	-	\$		
		1000	\$	28.01	-\$	1.80	-6.04%
			φ	20.01	~ <b>p</b>	1.00	-0.04%
		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
		1000	\$	-	\$	-	
\$	0.00007	1,034	\$	0.07	\$	-	0.00%
\$	0.1021	34	\$	3.42	\$	-	0.00%
\$	0.7900	1	\$	0.79	\$	-	0.00%
			44	32.29	\$	1.80	-5.28%
\$	0.0077	1034	\$	7.96	\$	-	0.00%
\$	0.0042	1034	\$	4.34	\$	-	0.00%
	0.0042		٠				
	0.0042		*	44.59	-\$	1.80	-3.88%
\$	0.0042	1034	Ė	<b>44.59</b> 4.55	<b>-\$</b>	1.80	<b>-3.88%</b>
\$			<b>\$</b>	4.55 1.34	\$	1.80	0.00%
	0.0044	1034	<b>\$</b>	4.55	\$ \$	1.80 - -	0.00%
\$	0.0044	1034 1034 1 1000	<b>\$</b> \$ \$ \$	4.55 1.34 0.25 6.94	\$ \$ \$	1.80 - - -	0.00% 0.00% 0.00% 0.00%
\$ \$\$\$	0.0044 0.0013 0.2500	1034 1034 1 1000 640	<b>\$</b> \$ \$ \$\$\$	4.55 1.34 0.25	\$ \$ \$ \$	1.80 - - - -	0.00% 0.00% 0.00%
\$ \$\$	0.0044 0.0013 0.2500 0.0069	1034 1034 1 1000	<b>\$</b> \$ \$ \$\$\$\$	4.55 1.34 0.25 6.94	s s s s s s s	1.80 - - - - -	0.00% 0.00% 0.00% 0.00%
\$ \$\$\$	0.0044 0.0013 0.2500 0.0069 0.0800	1034 1034 1 1000 640	<b>\$</b> \$ \$ \$\$\$\$\$	4.55 1.34 0.25 6.94 51.20	* * * * * * * * *	1.80 - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00%
\$ \$\$	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220	1034 1034 1 1000 640 180	<b>\$</b> \$ \$ \$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96	s s s s s s s	1.80 - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
9 99999	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610	1034 1034 1 1000 640 180	<b>\$</b> \$ \$ \$\$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96 28.98	* * * * * * * * *	1.80 - - - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$\$\$\$\$\$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00	* * * * * * * * * * * * * * * * * * * *		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00		- - - - - - - - 1.80	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -1.11%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$\$\$\$\$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78	* * * * * * * * * * * * * * * * * * * *	- - - - - - - - - - 0.23	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -1.11%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$\$\$\$\$\$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 <b>159.81</b> 20.78 180.59		- - - - - - - - - - - - - - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.1.11% -1.11%
\$ \$\$\$\$\$\$	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$\$\$\$\$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78	* * * * * * * * * * * * * * * * * * * *	- - - - - - - - - - 0.23	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -1.11%
\$ \$\$\$\$\$\$	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$\$\$\$\$\$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78 180.59		- - - - - - - - - - - - - - - 2 - 2 - 2	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -1.11% -1.11% -1.11%
\$ \$\$\$\$\$\$	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$\$\$\$\$\$\$	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78 180.59 18.06	က က က က က က က က က က က က က က က က က က က	- - - - - - - - - - - - - - - - - - -	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -1.11% -1.11% -1.11%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$\$\$\$\$\$\$\$\$\$\$\$ <b>\$ \$</b>	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78 180.59 18.06 162.53	• • • • • • • • • • • • • • • • • • •	1.80 0.23 2.03 0.20	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -1.11% -1.11% -1.11% -1.11% -1.12% -1.12%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	* * * * * * * * * * * * * * * * * * *	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78 180.59 18.06 162.53		1.80 0.23 2.03 0.20 1.83	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 1.11% 1.11% 1.11% 1.12%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	<b>\$</b> \$ \$ \$ \$\$\$\$\$\$\$\$\$\$\$\$ <b>\$ \$</b>	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78 180.59 18.06 162.53	• • • • • • • • • • • • • • • • • • •	1.80 0.23 2.03 0.20	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -1.11% -1.11% -1.11% -1.11% -1.12% -1.12%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	* * * * * * * * * * * * * * * * * * *	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78 180.59 18.06 162.53		1.80 0.23 2.03 0.20 1.83	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 1.11% 1.11% 1.11% 1.12%
6 6666666	0.0044 0.0013 0.2500 0.0069 0.0800 0.1220 0.1610 0.0940 0.1100	1034 1034 1 1000 640 180 180 600	* * * * * * * * * * * * * * * * * * *	4.55 1.34 0.25 6.94 51.20 21.96 28.98 56.40 44.00 159.81 20.78 180.69 162.53 158.07 20.55 178.62		1.80 0.23 2.03 0.20 1.83 1.80 0.23	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 1.11% 1.11% 1.112% 1.13% 1.13% 1.13%

Loss Factor (%) 3.5800% 3.3500% 3.3500%

#### Appendix 2-W Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

1,500 kWh May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31) Consumption Impact 2016 vs 2015 Impact 2017 vs 2016 Impact 2018 vs 2017 Current Board-Approved 2017 Proposed 2018 Proposed Volume /ha. (\$) 16.58 % Change % Change 27.93% % Change 23,46% Charge Unit (\$) (\$) (\$) (\$) \$ Change (\$) \$ Change (\$) (\$) 20.47 \$ Change Monthly Service Charge 9.67 12.96 Smart Meter Rate Adde Distribution Volumetric Rate per kWh 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% 1500 1500 \$ 1500 \$ Smart Meter Disposition Rider 1500 \$ 1500 \$ LRAM & SSM Rate Ride ner kWh 1500 \$ -\$ 0.00002 1500 -9 0.03 0.03 0.03 -100.00% 1500 \$ 1500 5 1500 5 1500 5 1500 S 1500 \$ 1500 \$ 1500 \$ 1500 \$ 1500 1500 \$ 1500 \$ 1500 1500 5 1500 1500 S 1500 1500 \$ 1500 1500 \$ 2.65 3.01 -6.46% -6.33% -7.67% Sub-Total A (excluding pass through)

Deferral/Variance Account per kl 44.77 41.88 39.23 36.22 1500 \$ -\$ 0.0008 1500 -\$ 1.24 1.24 1500 \$ 1.24 -100.00% 1500 \$ Disposition Rate Rider Group 1 Deferral/Variance Account Monthly Disposition Rate Rider Group 2 1500 \$ \$ 0.3200 1 \$ 0.32 \$ 0.32 1500 \$ 0.32 -100.00% 1500 S \$ Deferral / Variance Accounts Balances (excluding Global Adj.) 1500 \$ -\$ 0.0015 1500 -S 2.26 2.26 1500 \$ 2.26 -100.00% 1500 S NON-WMP 1500 \$ 1500 \$ 1500 S Low Voltage Service Charge per kWh 0.00006 1 554 \$ 0.09 \$ 0.00007 1.550 \$ 0.11 0.02 16 41% \$ 0.00007 1.550 \$ 0.11 0.00% \$ 0.00007 1.550 S 0.11 0.00% 54 \$ \$ 0.1021 \$ 0.1021 Line Losses on Cost of Power 0.1021 5.48 0.1021 50 S 5.13 0.35 -6.42% 50 \$ 5.13 0.00% 50 S 5.13 0.00% Smart Meter Entity Charge
Sub-Total B - Distribution 0.79 0.7900 0.79 \$ 0.7900 0.79 0.00% 0.79 0.00% 51.14 44.73 6.41 -12.53% 45.26 0.53 1.19% 42.25 3.01 -6.65% (includes Sub-Total A) 11.96 11.94 -0.22% 11.94 0.00% per kWh 0.0077 1554 \$ 0.0077 1550 \$ 0.03 \$ 0.0077 1550 \$ 11.94 0.00% \$ 0.0077 1550 S - Network RTSR - Line and Transformation per kWh 0.0042 1554 S 6.53 \$ 0.0042 1550 S 6.51 0.01 -0.22% \$ 0.0042 1550 \$ 6.51 0.00% \$ 0.0042 1550 \$ 6.51 0.00% Connection Sub-Total C - Deliver -s \$ -s -4 72% 69 63 63 18 6.45 -9 26% 63 71 0.53 0.84% s 60 70 3.01 (including Sub-Total B)
Wholesale Market Service per kWh 0.0044 \$ 0.0044 \$ 0.0044 \$ 0.0044 1554 \$ 6.84 1550 S 6.82 -8 0.02 -0.22% 1550 \$ 6.82 0.00% 1550 S 6.82 0.00% Charge (WMSC) \$ 0.0013 Rural and Remote Rate per kWh 0.0013 \$ 0.0013 \$ 0.0013 1554 S 2.02 1550 S 2.02 -\$ 0.00 -0.22% 1550 S 2.02 0.00% 1550 S 2.02 0.00% Protection (RRRP) 0.25 0.00% Standard Supply Service Charge 0.2500 0.25 0.2500 0.25 0.00% \$ 0.2500 0.00% \$ 0.2500 0.25 Debt Retirement Charge (DRC) 1500 10.41 0.0069 1500 S 10.41 0.00% 0.0069 1500 \$ 10.41 0.00% 0.0069 1500 \$ 10.41 0.00% 0.0069 960 \$ 960 S TOU - Off Peak 0.0800 76.80 0.0800 960 S 76.80 0.00% 0.0800 960 \$ 76.80 0.00% 0.0800 76.80 0.00% 270 \$ 270 \$ 270 \$ 270 \$ 270 \$ 270 \$ TOU - Mid Peak 32 04 32 0/ 0.00% 32.94 0.00% 32.94 0.00% 43.47 43.47 0.00% 0.00% 43.47 43.47 0.00% TOU - On Peak 0.1610 0.1610 0.1610 0.1610 Energy - RPP - Tier 1 Energy - RPP - Tier 2 0.0940 600 \$ 56.40 600 S 56.40 0.00% 0.0940 600 \$ 56.40 0.00% 0.0940 600 S 56.40 0.00% 0.00% -2.67% Total Bill on TOU (before Taxes) 0.23% 242.35 235.88 236,42 233,41 31.51 30.66 0.84 7.31 -2.67% -2.67% 13% 0.07 30.34 0.39 -1.27% -1.27% Total Bill (including HST) 273.86 267.15 0.23% 263.75 266.55 Ontario Clean Energy Benefit 239.90 6.57 -2.67% 0.23% 237.38 -1.27% -2.65% 0.22% Total Bill on RPP (before Taxes) 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) 7.31 0.22% -1.26% Ontario Clean Energy Benefit 26.9 0.73 -2 64% 0.34 -1 269 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%

### Appendix 2-W Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 1,500 kWh May 1 - October 31

			Current Bo	ard-Approv	ed		1		2	019 Propos	ed			Impact 20	19 vs 2018	г		2020 Propo	haze		г	Impact 20	20 vs 2019
			Rate	Volume		harge		ı	Rate	Volume	Char	įe		puot 20	10 10 2010		Rate	Volume		Charge		impuot 20	10 10 20 10
	Charge Unit		(\$)			(\$)			(\$)		(\$)		\$ (	Change	% Change		(\$)			(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$	9.6700	1	\$	9.67		\$ 2	24.4100	1		4.41	\$	3.94	19.25%		\$ 28.0100	) 1	\$	28.01	\$		14.75%
Smart Meter Rate Adder				1	\$					1	\$	-	\$	-				1	\$	-	\$		
				1	\$	-				1	\$	-	\$	-				1	\$	-	\$		
				1	\$ \$	-				1	\$		\$	-				1	\$	-	\$		
				1	\$					1	\$ \$		\$ \$						\$	-	S		
Distribution Volumetric Rate	per kWh	s	0.0234	1500	\$	35.10		s	0.0054	1500	\$	8.10	-\$	7.65	-48.57%			1500		- 1	-9	8.10	-100.00%
Smart Meter Disposition Rider	poi kvvii	3	0.0234		Š	-		•	0.0034	1500	s	-	š		10.01 /0		-	1500		-	Š		100.0070
LRAM & SSM Rate Rider	per kWh	s		1500	\$			s	-	1500	\$	-	\$				š -	1500	\$	-	S		
		-		1500	\$	-				1500	\$	-	\$	-				1500		-	\$		
				1500	\$	-				1500	\$	-	\$	-				1500		-	\$		
				1500	\$	-				1500	\$	-	\$	-				1500		-	\$		
				1500	\$	-				1500 1500	\$	-	\$	-				1500		-	\$		
				1500 1500	\$					1500	\$	-	\$ \$	-				1500 1500		-	S		
				1500	s S	- 1				1500	\$	1	Š	- :				1500			S		
Sub-Total A (excluding pass thr	rough)			1000	\$	44.77	l			1000		2.51	-\$	3.71	-10.24%			1000	S	28.01	-\$	4.50	-13.84%
Deferral/Variance Account	per kWh	\$					ı														▔		
Disposition Rate Rider Group 1				1500	\$	-				1500	\$	-	\$	-				1500	\$	-	\$		
Deferral/Variance Account	Monthly			4500						4500								4504			١.		
Disposition Rate Rider Group 2				1500	\$	-				1500	\$	-	\$	-				1500	\$	-	\$		
Deferral / Variance Accounts	per kWh																						
Balances (excluding Global Adj.)	per Kvvii			1500	s					1500	\$	-	s					1500	s	-	s		
NON-WMP					-						*		1						1		*		
				1500	\$	-					\$	-	\$	-				1500		-	\$		
Low Voltage Service Charge	per kWh	\$	0.00006		\$	0.09			0.00007	1,550		0.11	\$	-	0.00%		\$ 0.00007			0.11	\$		0.00%
Line Losses on Cost of Power		\$	0.1021		\$	5.48			0.1021		\$	5.13	\$	-	0.00%		0.102			5.13	\$		0.00%
Smart Meter Entity 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)					\$	51.14					\$ 3	8.54	-\$	3.71	-8.78%				\$	34.04	-\$	4.50	-11.68%
RTSR - Network	per kWh	\$	0.0077	1554	s	11.96	l	S	0.0077	1550	\$ 1	1.94	s		0.00%		\$ 0.0077	1550	\$	11.94	s		0.00%
RTSR - Line and Transformation	per kWh	s		1554	s						s	6.51	s		0.00%		0.0042				s		0.00%
Connection	perkvvn	3	0.0042	1554	Э	6.53		Þ	0.0042	1550	э	0.51	٥		0.00%		\$ U.UU42	1550	, 5	6.51	٥		0.00%
Sub-Total C - Delivery					\$	69.63					\$ 5	6.99	-\$	3.71	-6.11%				\$	52.49	-\$	4.50	-7.90%
(including Sub-Total B) Wholesale Market Service		S	0.0011					•	0.0011				ļ.			-			Ľ.		- F		
Charge (WMSC)	per kWh	\$	0.0044	1554	\$	6.84		\$	0.0044	1550	\$	6.82	\$	-	0.00%		0.004	1550	\$	6.82	\$	-	0.00%
Rural and Remote Rate	per kWh	s	0.0013					s	0.0013				١.				0.0013		١.		١.		
Protection (RRRP)	por Krrii	•	0.0010	1554	\$	2.02		•	0.0010	1550	\$	2.02	\$	-	0.00%		0.001	1550	\$	2.02	\$		0.00%
Standard Supply Service Charge	Monthly	S	0.2500	1	\$	0.25			0.2500	1	\$	0.25	\$	-	0.00%		0.2500		\$	0.25	\$		0.00%
Debt Retirement Charge (DRC)		\$	0.0069		\$	10.41			0.0069			0.41	\$	-	0.00%		0.0069			10.41	\$		0.00%
TOU - Off Peak		S	0.0800		\$	76.80			0.0800			6.80	\$	-	0.00%					76.80	\$		0.00%
TOU - Mid Peak		\$	0.1220		\$	32.94 43.47			0.1220			2.94 3.47	\$		0.00%		0.1220			32.94 43.47	\$		0.00% 0.00%
TOU - On Peak Energy - RPP - Tier 1		\$	0.1610 0.0940		\$	56.40			0.1610			6.40	Š		0.00%		0.1610 0.0940			56.40	S		0.00%
Energy - RPP - Tier 2		Š	0.1100	900	\$	99.00			0.0940			9.00	Š		0.00%					99.00	Š		0.00%
		·	0.1100	500				Ť	0.1100	000						_ <u>#</u>	0.110	, ,	Ť				
Total Bill on TOU (before Taxes	;)				<b>\$</b> \$	242.35			400/			9.70	-\$	3.71	-1.59%		139		\$	225.20	-\$		-1.96%
HST Total Bill (including HST)			13%		\$	31.51 273.86			13%			9.86 9.56	-\$ -\$	0.48 4.19	-1.59% -1.59%		13	%	\$	29.28 254.47	-\$	0.58 5.08	-1.96% -1.96%
Ontario Clean Energy Bene	es 1				-\$	27.39						5.96	S	0.41	-1.55%				-\$	25.45	S		-1.96%
Total Bill on TOU (including OC					\$	246.47						3.60	-S	3.78	-1.59%				S	229.02	-S		-1.96%
					Ť						· -					<u> </u>			3				
Total Bill on RPP (before Taxes	3)				\$	244.54						1.89	-\$	3.71	-1.57%	Г			\$	227.39	-\$		-1.94%
HST			13%		\$	31.79			13%			0.15	-\$	0.48	-1.57%		139	%	\$	29.56	-\$		-1.94%
Total Bill (including HST)	- 1				\$	276.33						2.03	-\$	4.19	-1.57%				\$	256.95	-\$		-1.94%
Ontario Clean Energy Bene					-\$ \$	27.63						6.20	3	0.42	-1.58%				-5	25.69	-5	0.51	-1.95%
Total Bill on RPP (including OC	EB)				\$	248.70					<b>a</b> 23	5.83	-2	3.77	-1.57%	<u> </u>			2	231.26	-\$	4.57	-1.94%
																_							
Loss Factor (%)			3.5800%				Į	3	3.3500%								3.3500	%					

2016 Hydro Ottawa Limited Electricity Distribution Rate Application

Customer Class: Residential

TOU / non-TOU: TOU

2,000 kWh May 1 - October 31

	Consumption	2,000	kWh 🖲	May 1 - October 31	O Nov	ember 1 - April 30	(Select this radio b	utton for application	filed after Oct 31)												
		Current Bo	ard-Approve	ed		2016 Propose	d	Impact 2	016 vs 2015	Г	2	017 Proposed	d	Impact 2	2017 vs 2016		20	018 Proposed		Impact 2	2018 vs 2017
	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rat	e	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 9.6700	1	\$ 9.67	\$ 12.9600	1		\$ 3.29	34.02%		16.5800	1 \$		\$ 3.62			4700	1 \$	20.47	\$ 3.89	
Smart Meter Rate Adder				\$ -		1		\$ -				1 \$		\$ -				1 \$		s -	
				\$ - \$ -		1	~	\$ - \$ -				1 5	-	\$ -				1 \$		\$ -	
				\$ -		i	*	s -				1 8		\$ -				1 \$		š -	
			1	\$ -		1	\$ -	\$ -				1 \$	-	\$ -				1 \$	-	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0234		\$ 46.80 \$ -	\$ 0.0193	2000 2000		-\$ 8.20 \$ -	-17.52%		0.0151	2000 \$		-\$ 8.40 \$ -	-21.76%	\$ 0.	0105	2000 \$ 2000 \$	21.00	-\$ 9.20 \$ -	-30.46%
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kWh	s .		s -	-\$ 0.00002	2000 -		-\$ 0.04				2000 \$	-	\$ 0.04	-100.00%	\$		2000 \$		s -	
Ero in a com rato raco	por Rever	Ť	2000	\$ -		2000		\$ -				2000 \$	-	\$ -		*		2000 \$	-	\$ -	
				\$ - \$ -		2000		\$ - \$ -				2000 \$	-	\$ -				2000 \$	:	\$ - \$ -	
				\$ - \$ -		2000 2000		s -				2000 \$ 2000 \$		\$ -				2000 \$ 2000 \$		\$ -	
				\$ -		2000	\$ -	\$ -				2000 \$	-	\$ -				2000 \$	-	\$ -	
				\$ -		2000		\$ -				2000		\$ -				2000 \$		s -	
Sub-Total A (excluding pass thr	ronap)			\$ - \$ 56.47		2000		-\$ 4.95	-8.77%	-		2000 \$		-\$ 4.74	-9.20%		-	2000 \$	41.47	-\$ 5.31	-11.35%
Deferral/Variance Account	per kWh	\$ -		00.47				4.50	0.77	-		,	10.70	<b>V</b>	0.2070				41.47	<b>V</b> 0.0.	11.0070
Disposition Rate Rider Group 1			2000	\$ -	-\$ 0.00083	2000 -	\$ 1.65	-\$ 1.65		:	-	2000 \$	-	\$ 1.65	-100.00%	\$	-	2000 \$	-	\$ -	
Deferral/Variance Account	Monthly																				
Disposition Rate Rider Group 2			2000	\$ -	\$ 0.32	1	\$ 0.32	\$ 0.32			-	2000 \$	-	-\$ 0.32	-100.00%	\$	-	2000 \$	-	\$ -	
Deferral / Variance Accounts	per kWh																				
Balances (excluding Global Adj.)			2000	\$ -	-\$ 0.0015	2000 -	\$ 3.02	-\$ 3.02				2000 \$	\$ -	\$ 3.02	-100.00%			2000 \$		\$ -	
- NON-WMP			2000	s -		2000		s .				2000 \$						2000 \$		s .	
Low Voltage Service Charge	per kWh	\$ 0.00006		\$ 0.12	\$ 0.00007	2,067		\$ 0.02	16.41%		0.00007	2,067		\$ -	0.00%	\$ 0.0	0007	2,067 \$	0.14	š -	0.00%
Line Losses on Cost of Power	•	\$ 0.1021		\$ 7.31	\$ 0.1021	67		-\$ 0.47	-6.42%		0.1021	67		\$ -	0.00%		1021	67 \$		\$ -	0.00%
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1		\$ -	0.00%	3	0.7900	1 \$		\$ -	0.00%	\$ 0.	7900	1 \$	0.79	\$ -	0.00%
(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	per kWh	\$ 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	per kWh	\$ 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				\$ 89.35			\$ 79.55	-\$ 9.80	-10.97%	-		9	79.16	-\$ 0.39	-0.49%				73.85	-\$ 5.31	-6.71%
(including Sub-Total B)				\$ 69.35			\$ 79.55	-\$ 9.60	-10.97%			3	79.16	-\$ U.35	-0.49%	_		•	73.00	-\$ 5.3	-0.71%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 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)	per kWh	\$ 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	Monthly	\$ 0.2500		\$ 0.25	\$ 0.2500	1		\$ -	0.00%		0.2500	1 \$		\$ -	0.00%		2500	1 \$	0.25	\$ -	0.00%
Debt Retirement Charge (DRC) TOU - Off Peak		\$ 0.0069 \$ 0.0800		\$ 13.88 \$ 102.40	\$ 0.0069 \$ 0.0800	2000 1280		\$ - \$ -	0.00%		0.0069	2000 \$ 1280 \$		\$ - \$ -	0.00% 0.00%		0069 0800	2000 \$ 1280 \$	13.88 102.40	\$ - \$ -	0.00% 0.00%
TOU - Mid Peak		\$ 0.0000		\$ 43.92	\$ 0.1220	360		\$ -	0.00%		0.1220	360 \$		\$ -	0.00%		1220	360 \$	43.92	\$ -	0.00%
TOU - On Peak		\$ 0.1610		\$ 57.96	\$ 0.1610	360		\$ -	0.00%		0.1610	360		\$ -	0.00%		1610	360 \$	57.96	\$ -	0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$ 0.0940 \$ 0.1100	600 1400	\$ 56.40 \$ 154.00	\$ 0.0940 \$ 0.1100	600 1400		\$ -	0.00%		0.0940	600 \$ 1400 \$		\$ -	0.00%		0940 1100	600 \$ 1400 \$	56.40 154.00	\$ -	0.00%
Total Bill on TOU (before Taxes	1	3 0.1100	1400	\$ 319.57	\$ 0.1100	1400	\$ 309.74	-\$ 9.83	-3.08%		0.1100	1400 3	309.35	-\$ 0.39		Ş 0.	1100	1400 \$	304.04	-\$ 5.31	
HST	,	13%		\$ 41.54	13%		\$ 40.27	-\$ 1.28	-3.08%		13%	3		-\$ 0.05			13%	\$	39.52	-\$ 0.69	
Total Bill (including HST)				\$ 361.11			\$ 350.00	-\$ 11.11	-3.08%			\$		-\$ 0.44				\$	343.56	-\$ 6.00	
Ontario Clean Energy Bene				\$ 36.11		-	\$ 35.00	\$ 1.11	-3.07%			-9	34.96	\$ 0.04				-\$	34.36	\$ 0.60	
Total Bill on TOU (including OC				\$ 325.00			\$ 315.00	-\$ 10.00	-3.08%	-		,	314.60	-\$ 0.40				\$	309.20	-\$ 5.40	
Total Bill on RPP (before Taxes HST	)	13%		\$ 325.69 \$ 42.34	13%		\$ 315.86 \$ 41.06	-\$ 9.83 -\$ 1.28	<b>-3.02%</b> -3.02%	Γ	13%	\$	315.47 41.01	-\$ 0.39 -\$ 0.05			13%	\$	<b>310.16</b> 40.32	-\$ 5.31 -\$ 0.69	
Total Bill (including HST)		13/6		\$ 368.03	13%	1		-\$ 11.11	-3.02%		1370		356.48	-\$ 0.44			. 370	\$		-\$ 6.00	
Ontario Clean Energy Bene				\$ 36.80		-	\$ 35.69	\$ 1.11	-3.02%			-\$	\$ 35.65	\$ 0.04				-\$	35.05	\$ 0.60	-1.68%
Total Bill on RPP (including OC	EB)			\$ 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%	1					3.3500%					3.3	500%				

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 3:

	Consumption		2,000	kWh 🖲	May	1 - October 3																	
			Current Bo	ard-Approv	ed		Γ		20	19 Propose	d	7 [	lm	pact 20	19 vs 2018			2020 Propos	sed			Impact 20	20 vs 2019
	Charge Unit		Rate (\$)	Volume	(	Charge (\$)		Rate (\$)		Volume	Charge (\$)		* (1	ange	% Change		Rate (\$)	Volume		arge \$)		Change	% Change
Monthly Service Charge	Monthly	\$	9.6700	1	\$	9.67	H	\$ 24.41	00	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					\$ - \$ -	3						1 1	\$	-	\$	- :	
				1	s						\$ - \$ -								\$		\$		
Distribution Volumetric Rate	per kWh	\$	0.0234	2000	Š	46.80		\$ 0.00	54		\$ 10.80	1 -3		10.20	-48.57%	s		2000	Š	-	-\$	10.80	-100.00%
Smart Meter Disposition Rider		*		2000	\$	-				2000	\$ -		\$	-				2000	\$	-	\$	-	
LRAM & SSM Rate Rider	per kWh	\$	-	2000	\$	-		\$ -			\$ -			-		\$	-	2000	\$	-	\$	-	
					\$	-				2000	\$ -	5	-	-				2000	\$	-	\$	-	
				2000 2000	\$	-					\$ - \$ -	1 5	-	-				2000 2000	\$	-	\$	-	
					\$	- 1					\$ - \$ -	3		- 1				2000	s		\$	- :	
				2000	Š						\$ -		-	-				2000	Š	-	ŝ		
					\$	-				2000	\$ -		\$	-				2000	\$	-	\$	-	
				2000	\$	-					\$ -			-				2000	\$	-	\$	-	
Sub-Total A (excluding pass thr		s			\$	56.47	ļ.				\$ 35.21		\$	6.26	-15.10%				\$	28.01	-\$	7.20	-20.45%
Deferral/Variance Account Disposition Rate Rider Group 1	per kWh	\$	-	2000	s			s -		2000	s -		\$			s		2000	s		\$		
Disposition Nate Niuer Group 1				2000	φ	-		Ψ -		2000	Ψ -	11	Ψ			2		2000	Ŷ	-	٩		
Deferral/Variance Account	Monthly																						
Disposition Rate Rider Group 2				2000	\$	-		\$ -		2000	\$ -		\$	-		\$		2000	\$	-	\$	-	
Deferral / Variance Accounts	per kWh				_						_	11.	_						_		_		
Balances (excluding Global Adj.)				2000	\$	-				2000	\$ -	5	\$	-				2000	\$	-	\$	-	
- NON-WMP				2000	\$					2000	s -							2000	\$		\$		
Low Voltage Service Charge	per kWh	\$	0.00006		\$	0.12		\$ 0.000	07		\$ - \$ 0.14	3	-	- 1	0.00%	s	0.00007	2,067	\$	0.14	\$		0.00%
Line Losses on Cost of Power	por KVVII	S	0.1021		\$	7.31		\$ 0.10			\$ 6.84			-	0.00%	\$		67	\$	6.84	\$		0.00%
Smart Meter Entity Charge	Monthly	\$	0.7900	1	\$	0.79		\$ 0.79	00		\$ 0.79		\$	-	0.00%	\$	0.7900	1	\$	0.79	\$	-	0.00%
Sub-Total B - Distribution					s	64.70					\$ 42.99	-		6.26	-12,71%				s	35.79	-\$	7.20	-16.75%
(includes Sub-Total A)					-		_		_										٠		Ŀ		
RTSR - Network RTSR - Line and Transformation	per kWh	\$	0.0077	2072	\$	15.95		\$ 0.00	77		\$ 15.92	1	5	-	0.00%	\$	0.0077	2067	\$	15.92	\$	-	0.00%
Connection	per kWh	\$	0.0042	2072	\$	8.70		\$ 0.00	42	2067	\$ 8.68	1	\$	-	0.00%	\$	0.0042	2067	\$	8.68	\$	-	0.00%
Sub-Total C - Delivery					_	00.05			_			1 t.			0.400/							=	40.050/
(including Sub-Total B)					\$	89.35					\$ 67.59	-	\$	6.26	-8.48%				\$	60.39	-\$	7.20	-10.65%
Wholesale Market Service	per kWh	\$	0.0044	2072	\$	9.12		\$ 0.00	44	2067	\$ 9.09		\$		0.00%	\$	0.0044	2067	\$	9.09	\$		0.00%
Charge (WMSC)				2012	Ψ	3.12				2007	9 3.03	11	P	-	0.0076			2007	9	3.03	Ψ		0.0070
Rural and Remote Rate	per kWh	\$	0.0013	2072	\$	2.69		\$ 0.00	13	2067	\$ 2.69		\$	-	0.00%	\$	0.0013	2067	\$	2.69	\$	-	0.00%
Protection (RRRP) Standard Supply Service Charge	Monthly	\$	0.2500	1	\$	0.25		\$ 0.25	00	1	\$ 0.25		ŧ		0.00%	\$	0.2500	1	s	0.25	s		0.00%
Debt Retirement Charge (DRC)	WORTHIN	S	0.0069		\$	13.88		\$ 0.25			\$ 13.88			-	0.00%	\$		2000		13.88	\$		0.00%
TOU - Off Peak		\$	0.0800		\$	102.40		\$ 0.08			\$ 102.40	3	\$	-	0.00%	\$		1280		102.40	\$	-	0.00%
TOU - Mid Peak		\$	0.1220		\$	43.92		\$ 0.12	20		\$ 43.92			-	0.00%	\$	0.1220	360		43.92	\$	-	0.00%
TOU - On Peak		\$	0.1610		\$	57.96		\$ 0.16			\$ 57.96			-	0.00%	\$		360		57.96	\$	-	0.00%
Energy - RPP - Tier 1		\$	0.0940		\$	56.40		\$ 0.09 \$ 0.11			\$ 56.40 \$ 154.00			-	0.00%	\$		600	\$ \$	56.40	\$	-	0.00%
Energy - RPP - Tier 2		\$	0.1100	1400	ð	154.00	4	\$ 0.11	UU	1400	\$ 154.00	1 1			0.00%	\$	0.1100	1400	\$	154.00	\$		0.00%
Total Bill on TOU (before Taxes	)				\$	319.57	Ī				\$ 297.78	-5	\$	6.26	-2.06%					290.58	-\$	7.20	-2.42%
HST			13%		\$	41.54		1	3%		\$ 38.71	-5		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 Bene					-\$ \$	36.11					\$ 33.65 \$ 302.84	5	•	0.71	-2.07%				-\$ \$	32.84	\$	0.81	-2.41%
Total Bill on TOU (including OC	EB)				\$	325.00	L				\$ 302.84	-5	<b>&gt;</b>	6.36	-2.06%				\$	295.51	-\$	7.33	-2.42%
Total Bill on RPP (before Taxes	)				\$	325.69	ı				\$ 303.90	-5	\$	6.26	-2.02%				\$	296.70	-\$	7.20	-2.37%
HST			13%		\$	42.34		1	3%		\$ 39.51	-5		0.81	-2.02%		13%		\$	38.57	-\$	0.94	-2.37%
Total Bill (including HST)		1			\$	368.03					\$ 343.40			7.07	-2.02%					335.27	-\$	8.14	-2.37%
Ontario Clean Energy Bene					-\$	36.80				-	\$ 34.34		\$	0.71	-2.03%				-\$	33.53	\$	0.81	-2.36%
Total Bill on RPP (including OC	EB)				\$	331.23	L				\$ 309.06	-9	\$	6.36	-2.02%				\$	301.74	-\$	7.33	-2.37%
		•					-																
Loss Factor (%)			3.5800%				Г	3.350	0%								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)

3.3500%

Monthly Service Charge   Smart Meter Rate Adder   Smart Meter Disposition Rider   Smart Meter Disposition Rider Rider   Smart Meter Disposition Rider Rider Rider   Smart Meter Disposition Rate Rider Ride	21.60	Impact 2016 vs 2015   S Change	je 5%		17 Proposed   Volume   Charge (\$)	\$ Change \$ 0.64 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	% Change 3.71%	Rate (\$) \$ 18.5700	1 5	Charge (\$)	\$ Change \$ 0.70 \$ - \$ - \$ - \$ -	
Monthly Service Charge   Monthly   S   16.7200   1   S   16.72   S   17.2300   1   S   S   S   S   S   S   S   S   S	17.23 17.23 	\$ 0.51 3.6 \$ - \$ - \$ - \$ - \$ 0.60 2.8 \$ - \$ 0.23 \$ - \$ - \$ - \$ -	5%	(\$) \$ 17.8700	(\$)  1 \$ 17.87  1 \$ -  1 \$ -  1 \$ -  1 \$ -  1 \$ -  1 \$ -  1 \$ -  1000 \$ 22.70  1000 \$ -	\$ 0.64 \$ - \$ - \$ - \$ - \$ - \$ 1.10	3.71%	(\$) \$ 18.5700	1 S 1 S 1 S 1 S 1 S	\$ 18.57 \$ - \$ - \$ - \$ -	\$ 0.70 \$ - \$ - \$ - \$ -	
Smart Meter Rate Adder	21.60	\$ - \$ - \$ - \$ 0.60 2.8 \$ - \$ 0.23 \$ - \$ - \$ -			1 \$ - 1 \$ - 1 \$ - 1 \$ - 1 \$ - 1000 \$ 22.70 1000 \$ -	\$ - \$ - \$ - \$ - \$ - \$ 1.10			1 5 1 5 1 5 1 5	\$ - \$ - \$ - \$ -	\$ - \$ - \$ -	3.92
1   S   -     1   S   -	21.60 - 0.23 - - -	\$ - \$ 0.60 2.8 \$ 0.23 \$ - \$ 0.23 \$ - \$ -	6%	\$ 0.0227	1000 \$ -	<u> </u>	5.09%	£ 0.0338	1 5	\$ - \$ -	T	
Distribution Volumetric Rate   per kWh   \$ 0.0210   1000   \$ 21.00   \$ 0.0216   1000   \$ 1   \$	21.60 - 0.23 - - -	\$ - \$ 0.60 2.8 \$ 0.23 \$ - \$ 0.23 \$ - \$ -	6%	\$ 0.0227	1000 \$ -	<u> </u>	5.09%	¢ 0.0229	1 5	\$ - \$ -	T	
Sub-Total A (excluding pass through)   Sub-Total A (excluding Global Adj.) - NON-WMP   Deferral / Variance Account   Deferra	21.60 - 0.23 - - -	\$ - \$ 0.60 2.8 \$ 0.23 \$ - \$ 0.23 \$ - \$ -	6%	\$ 0.0227	1000 \$ -	<u> </u>	5.09%	\$ 0.0228	1 5	\$ -	T	
Distribution Volumetric Rate   Smart Meter Disposition Rider   Per kWh   S   0.0210   1   S   2.100   S   2.100   S   0.0216   1000   S   2.100   S   1000   S   2.100   S   1000   S   1	21.60 - 0.23 - - -	\$ 0.60 \$ 0.23 \$ 0.23 \$ - \$ 0.23 \$ - \$ -	6%	\$ 0.0227	1000 \$ -	<u> </u>	5.09%	¢ 0.0330	1 5	:	T	
Distribution Volumetric Rate   per kWh   \$ 0.00210   1000   \$ 21.00   \$ 0.0216   1000   \$ 0.00	0.23	\$ - \$ 0.23 \$ - \$ - \$ - \$ -	6%	\$ 0.0227	1000 \$ -	<u> </u>	5.09%	e 0.0330				
Smart Meter Disposition Rider   Per kWh   S   - 1000	0.23	\$ - \$ 0.23 \$ - \$ - \$ - \$ -			1000 \$ -	<u> </u>			1000 \$	\$ 23.80	\$ 1.10	0 4.859
1000   \$ -   1000   \$   1000	-	\$ - \$ - \$ - \$ -			1000 \$ -					\$ -	\$ -	
1000   \$ -   1000   \$   1000	-	\$ - \$ - \$ -				-\$ 0.23	-100.00%			\$ -	\$ -	
1000   \$ -   1000   \$   1000		7			1000 \$ -	\$ -				\$ -	\$ -	
1000   \$ -   1000   \$   1000		7			1000 \$ -	\$ -				\$ -	\$ -	
1000   \$ -   1000   \$   1000		7			1000 \$ -	\$ -				\$ -	\$ -	
1000   \$ -   1000   \$					1000 \$ -	\$ -				\$ - \$ -	\$ -	
Sub-Total A (excluding pass through)   1000 \$ -   1000 \$	- 11:	e .			1000 \$ -	9 -				s -	9 -	
Deferral/Variance Account   Disposition Rate Rider Group 1   Per kWh   S		\$ -			1000 \$ -	š -			1000	\$ -	\$ -	
Deferral/Variance Account   Disposition Rate Rider Group 1   Deferral/Variance Account   Disposition Rate Rider Group 2   Deferral/ Variance Accounts   De	39.06	\$ 1.34 3.5	5%		\$ 40.57	\$ 1.51	3.87%			\$ 42.37	\$ 1.8	0 4.449
Disposition Rate Rider Group 2   1000 \$ - \$ 0.0001 1000 \$	0.84	-\$ 0.84			1000 \$ -	\$ 0.84	-100.00%		1000 \$	s -	s -	
Disposition Rate Rider Group 2					,							
Deferral / Variance Accounts   Balances (excluding Global Adj.)   Per kWh   1000 \$ - \$ - \$ 0.0015   1000 \$ - \$ - \$ 0.0015   1000 \$ - \$ - \$ 0.0015   1000 \$ - \$ - \$ 0.0015   1000 \$ - \$ - \$ 0.0015   1000 \$ - \$ - \$ 0.0015   1000 \$ - \$ - \$ 0.0015   1000 \$ 0.0015   1000 \$ - \$ - \$ 0.0015   1000 \$ - \$ - \$ 0.0015   1000 \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ 0.0015   1000 \$ - \$ 0.0015   1000 \$ 0.0015   1000 \$ 0.0015   1000 \$ 0.0015   1000 \$ 0.0015   1000 \$ 0.0015   1000 \$ 0.0015   1000 \$ 0.0015   1000 \$ 0.0015   1000 \$ 0.0015   1000 \$ 0.0015   1000	0.07	\$ 0.07			1000 \$ -	-\$ 0.07	-100.00%		1000 \$	s -	s -	
Balances (excluding Global Adj.) - NON-WMP   1000 \$ - \$ 0.0015   1000 \$ - \$ 0.0016   1000 \$ - \$ 0.0016   1000 \$ - \$ 0.0016   1000 \$ - \$ 0.0016   1000 \$ - \$ 0.0016   1000 \$ - \$ 0.0016   1000 \$ 0.0016   100	0.07	\$ 0.07			1000 \$ -	-\$ 0.07	-100.00%		1000	\$ -	\$ -	
NON-WMP									1			
Low Voltage Service Charge   per kWh   \$ 0.00006   1,036 \$ 0.66 \$ 0.0000 \$ 1,034 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ \$ 1.000 \$ 1.000 \$ 1.000 \$ \$ 1.000	1.51 -	-\$ 1.51			1000 \$ -	\$ 1.51	-100.00%		1000 \$	\$ -	\$ -	
Low Voltage Service Charge         per kWh         \$         0.00006         1,036         \$         0.06         \$         0.00006         1,034         \$           Line Losses on Cost of Power         \$         0.1021         36         \$         3.66         \$         0.1021         34         \$           Smart Meter Entity Charge         Monthly         \$         0.7900         1         \$         0.790         1         \$           Sub-Total B - Distribution         \$         4.223         \$         \$         \$									1			
Line Losses on Cost of Power \$ 0.1021 36 \$ 3.66 \$ 0.1021 34 \$ Smart Meter Entity Charge Monthly \$ 0.7900 1 \$ 0.79 \$ 0.7900 1 \$ 0.79 \$ 0.7900 1 \$ \$ 0.79 \$ 0.		\$ -	001		1000 \$ -	\$ -	0.000/			\$ -	\$ -	0.00/
Smart Meter Entity Charge         Monthly         \$ 0.7900         1         \$ 0.7900         1         \$           Sub-Total B - Distribution         \$ 42.23         \$		-\$ 0.00 -0.2 -\$ 0.23 -6.4		\$ 0.00006 \$ 0.1021	1,034 \$ 0.06 34 \$ 3.42	\$ - \$ -	0.00%	\$ 0.00006 \$ 0.1021		\$ 0.06 \$ 3.42	\$ - \$ -	0.009
Sub-Total B - Distribution	0.79	\$ - 0.25		\$ 0.7900	1 \$ 0.79	š -	0.00%	\$ 0.7900		\$ 0.79	s -	0.009
		-\$ 1.17 -2.7		0.7000	\$ 44.84	\$ 3.79	9,23%	0.7000		\$ 46.64	\$ 1.80	
(includes Sub-Total A)												
RTSR - Network per kWh \$ 0.0070 1036 \$ 7.25 \$ 0.0070 1034 \$	7.23	-\$ 0.02 -0.2	2%	\$ 0.0070	1034 \$ 7.23	\$ -	0.00%	\$ 0.0070	1034	\$ 7.23	\$ -	0.009
RTSR - Line and Transformation per kWh \$ 0.0040 1036 \$ 4.14 \$ 0.0040 1034 \$	4.13	-\$ 0.01 -0.2	2%	\$ 0.0040	1034 \$ 4.13	\$ -	0.00%	\$ 0.0040	1034	\$ 4.13	\$ -	0.009
Connection Sub-Total C - Delivery									<del></del>			+
Sub-Total C - Delivery   \$ 53.62   \$	52.42	-\$ 1.20 -2.2	4%		\$ 56.21	\$ 3.79	7.23%		1   1	\$ 58.01	\$ 1.8	3.20%
Wholesale Market Service per kWh \$ 0.0044 1038 \$ 4.56 \$ 0.0044 \$	4.55 -	-\$ 0.01 -0.2	2%	\$ 0.0044	1034 \$ 4.55	s -	0.00%	\$ 0.0044	1034	\$ 4.55	s -	0.009
Charge (WMSC)	4.00	0.01			1.00	ľ	0.0070		1001	,	•	0.007
Rural and Remote Rate per kWh \$ 0.0013 1036 \$ 1.35 \$ 0.0013 1034 \$	1.34	-\$ 0.00 -0.2	2%	\$ 0.0013	1034 \$ 1.34	s -	0.00%	\$ 0.0013	1034	\$ 1.34	s -	0.009
Protection (RRRP) Standard Supply Service Charge Monthly \$ 0.2500 1 \$ 0.2500 1 \$	0.25	\$ - 0.0	00%	\$ 0.2500	1 \$ 0.25	e .	0.00%	\$ 0.2500	- 1	\$ 0.25	s -	0.009
Debt Retirement Charge (DRC) \$ 0.0069   1000 \$ 6.94   \$ 0.0069   1000 \$		\$ - 0.0		\$ 0.2500	1000 \$ 6.94	s -	0.00%	\$ 0.0069		\$ 6.94	\$ -	0.009
TOU - Off Peak \$ 0.0800 640 \$ 51.20 \$ 0.0800 640 \$		\$ - 0.0		\$ 0.0800	640 \$ 51.20	š -	0.00%	\$ 0.0800	640		š -	0.009
TOU - Mid Peak \$ 0.1220   180 \$ 21.96   \$ 0.1220   180 \$		\$ - 0.0		\$ 0.1220	180 \$ 21.96	\$ -	0.00%	\$ 0.1220		\$ 21.96	\$ -	0.009
TOU - On Peak \$ 0.1610   180   \$ 28.98   \$ 0.1610   180   \$		\$ - 0.0		\$ 0.1610	180 \$ 28.98	\$ -	0.00%	\$ 0.1610		\$ 28.98	\$ -	0.009
Energy - RPP - Tier 1 \$ 0.0940 750 \$ 70.50 \$ 0.0940 750 \$		\$ - 0.0		\$ 0.0940	750 \$ 70.50	\$ -	0.00%	\$ 0.0940		\$ 70.50	\$ -	0.009
Energy - RPP - Tier 2 \$ 0.1100 250 \$ 27.50 \$ 0.1100 250 \$	27.50	\$ - 0.0	0%	\$ 0.1100	250 \$ 27.50	\$ -	0.00%	\$ 0.1100	250 \$	\$ 27.50	\$ -	0.009
Total Bill on TOU (before Taxes) \$ 168.86 \$	167.64 -	-\$ 1.21 -0.7		400/	\$ 171.43	\$ 3.79	2.26%	400/		\$ 173.23	\$ 1.8	
HST 13% \$ 21.95   13%   \$ Total Bill (including HST)   \$ 190.81   \$	21.79 - 189.44 -	-\$ 0.16 -0.7 -\$ 1.37 -0.7		13%	\$ 22.29 \$ 193.72	\$ 0.49 \$ 4.28	2.26% 2.26%	13%		\$ 22.52 \$ 195.75	\$ 0.23 \$ 2.03	
Total Diff (moldaring 1101)	18.94	\$ 0.14 -0.7			-\$ 193.72 -\$ 19.37	-\$ 0.43	2.27%			\$ 195.75	\$ 2.0. -\$ 0.2	
Ontario Clean Energy Benefit 1 -\$ 19.08 -\$ Total Bill on TOU (including OCEB) \$ 171.73 \$	170.50 -	-\$ 1.23 -0.7			\$ 174.35	\$ 3.85	2.26%		i i	\$ 176.17	\$ 1.83	
Total Bill on RPP (before Taxes) \$ 164.72 \$	163.50	-\$ 1.21 -0.7			\$ 167,29	\$ 3,79	2.32%			\$ 169.09	\$ 1.8	
HST 13% \$ 21.41 13% \$		-\$ 0.16 -0.7		13%	\$ 21.75	\$ 0.49	2.32%	13%		\$ 21.98	\$ 0.2	
Total Bill (including HST) \$ 186.13 \$			4%									
Ontario Clean Energy Benefit 1 -\$ 18.61 -\$	184.76	-\$ 1.37 -U.1		II.	\$ 189.04	\$ 4.28	2.32%			\$ 191.08	\$ 2.0	1.089
Total Bill on RPP (including OCEB) \$ 167.52 \$	184.76 18.48	\$ 0.13 -0.7			\$ 189.04 -\$ 18.90	\$ 4.28 -\$ 0.42	2.32% 2.27%					
			0%							\$ 191.08	\$ 2.03	1.119

3.3500%

2016 Hydro Ottawa Limited Electricity Distribution Rate Application

3.5800%

Loss Factor (%)

3.3500%

#### Appendix 2-W Bill Impacts

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

100

3.5800%

1,000 kWh May 1 - October 3 Impact 2019 vs 2018 Impact 2020 vs 2019 Current Board-Approved 2019 Proposed 2020 Proposed % Change 1.56% % Change 3.23% \$ Change \$ 0.30 Charge Unit \$ Change (\$) (\$) (\$) (\$) (\$) (\$) Monthly Service Charge Monthly 16.72 19.47 Smart Meter Rate Adder per kWh 1000 \$ 21.00 \$ 0.0247 1000 \$ 24.70 0.90 3.78% \$ 0.0252 25.20 0.50 2.02% Distribution Volumetric Rate 0.0210 Smart Meter Disposition Rider 1000 \$ 1000 \$ 1000 \$ LRAM & SSM Rate Rider 1000 \$ 1000 \$ per kWh 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 5 1000 9 1000 Sub-Total A (excluding pass through) 3.54% 37.72 43.87 \$ 1.50 44.67 0.80 1.82% Disposition Rate Rider Group 1 1000 \$ 1000 \$ 1000 \$ Deferral/Variance Account per kWh Disposition Rate Rider Group 2 1000 \$ 1000 \$ 1000 \$ Deferral / Variance Accounts per kWh Balances (excluding Global Adj.)
- NON-WMP 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1000 \$ 1,036 \$ Low Voltage Service Charge per kWh 0.00006 0.06 \$ 0.00006 1,034 \$ 34 \$ 0.06 0.00% \$ 0.00006 1,034 \$ 34 \$ 0.06 0.00% Line Losses on Cost of Power 3.66 \$ 0.1021 3.42 0.00% \$ 0.1021 3.42 0.00% Smart Meter Entity Charge Sub-Total B - Distribution 0.00% Monthly 0.7900 0.79 \$ 0.7900 0.79 0.00% \$ 0.7900 0.79 1.50 48.94 \$ 42.23 48.14 3.22% 0.80 1.66% (includes Sub-Total A) RTSR - Network 0.007 7.25 \$ 0.0070 7.23 0.00% \$ 0.0070 7.23 0.00% RTSR - Line and Transformation per kWh 0.0040 1036 \$ 4 14 \$ 0.0040 1034 \$ 4.13 0.00% \$ 0.0040 1034 \$ 4.13 0.00% Sub-Total C - Delivery 53.62 59.51 1.50 2.59% 60.31 0.80 1.34% (including Sub-Total B) Wholesale Market Service per kWh 0.0044 \$ 0.0044 \$ 0.0044 1034 \$ 0.00% Charge (WMSC) Rural and Remote Rate per kWh 0.0013 \$ 0.0013 \$ 0.0013 1036 \$ 1.35 1034 \$ 1.34 0.00% 1034 \$ 1.34 0.00% Protection (RRRP) Standard Supply Service Charge 0.2500 0.25 0.2500 0.25 0.00% 0.2500 0.25 0.00% Debt Retirement Charge (DRC) TOU - Off Peak 0.0069 1000 \$ 640 \$ 0.0069 0.0069 6.94 51.20 6.94 1000 \$ 6.94 0.00% 1000 \$ 0.00% 51.20 51.20 0.00% 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 180 \$ 180 \$ 0.00% 0.1610 28.98 0.1610 28.98 0.1610 28.98 0.00% Energy - RPP - Tier 1 Energy - RPP - Tier 2 0.0940 750 \$ 0.0940 70.50 750 \$ 70.50 0.00% 750 \$ 70.50 0.00% 0.00% Total Bill on TOU (before Taxes) 168.86 174.73 0.87% 0.46% 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% 0.82% 0.51% Ontario Clean Energy Benefit 19.08 19.74 0.16 19.84 0.10 1.54 171.73 177.71 0.87% 178.51 0.45% Total Bill on TOU (including OCEB) 0.80 0.89% 0.47% Total Bill on RPP (before Taxes) 164.72 170.59 1.50 171.39 0.19 13% 21.41 13% 22.18 0.89% 13% 0.10 0.47% 22.28 HST Total Bill (including HST) 186.13 192.77 1.69 0.89% 193.67 0.90 0.47% Ontario Clean Energy Benefit 18.61 0.89% 19.37 0.09 0.47% 167.52 173,49 1.53 0.89% 174.30 0.81 0.47% Total Bill on RPP (including OCEB)

3.3500%

Loss Factor (%)

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 2,000 kWh May 1 - October 31

	Consumption	2,000	kWh 🖲	May 1 - October 31	O Nove	mber 1 - April 30	(Select this radio bu	itton for ap	plications	filed after Oct 31)													
			nt Board-Ap			016 Propos		lm	pact 20	16 vs 2015		017 Propos		Impa	act 201	7 vs 2016			018 Propose		In	pact 201	18 vs 2017
	Charge Unit	Rate	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	6 CH	nange	% Change	Rate (\$)	Volume	Charge (\$)	\$ Cha	ngo	% Change		Rate (\$)	Volume	Charge (\$)		hange	% Change
Monthly Service Charge	Monthly	\$ 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	\$ -	\$	-	
Distribution Walnus at in Date		\$ 0.0210	1 2000	\$ - \$ 42.00		1 2000	\$ - \$ 43.20	\$	1.20	2.86%	\$ 0.0227	1 2000	\$ - \$ 45.40	\$	2.20	5.09%		0.0000	2000	\$ - \$ 47.60	\$	2.20	4.85%
Distribution Volumetric Rate Smart Meter Disposition Rider	per kWh	\$ 0.0210	2000	\$ 42.00 \$ -	\$ 0.0216		\$ 43.20	\$	-	2.00%	\$ 0.0227		\$ 45.40	\$	-	5.09%	\$	0.0238		\$ 47.60	\$	- 2.20	4.00%
LRAM & SSM Rate Rider	per kWh	\$ -	2000	\$ -	\$ 0.00023	2000	\$ 0.46	\$	0.46		s -	2000	\$ -	-\$	0.46	-100.00%	\$	-	2000	\$ -	\$	-	
			2000 2000	\$ - \$ -			\$ - \$ -	\$	-			2000 2000	\$ - \$ -	\$	-				2000 2000	\$ -	\$	-	
			2000	\$ -			\$ -	\$					\$ -	\$	-				2000	\$ -	\$		
			2000	\$ -			\$ -	\$	-				\$ -	\$	-				2000	\$ -	\$	-	
			2000 2000	\$ - \$ -			\$ - \$ -	\$	-				\$ - \$ -	\$	-					\$ - \$ -	\$	-	
			2000	\$ -		2000	\$ -	\$				2000	\$ -	\$	-				2000	\$ -	\$		
Sub-Total A (excluding pass t				\$ 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	per kWh	\$ -	2000	s -	-\$ 0.00084	2000	\$ 1.68	-\$	1.68			2000	s -	\$	1.68	-100.00%			2000	s -	\$	-	
Dioposition Nate Nater Gloup 1			2000	Ť		2000		1		1		2000	7	<b>"</b>		100.0070			2000	Ť			
Deferral/Variance Account	per kWh			•	\$ 0.00007																		
Disposition Rate Rider Group 2			2000	\$ -		2000	\$ 0.14	\$	0.14			2000	\$ -	-\$	0.14	-100.00%			2000	\$ -	\$	-	
Deferral / Variance Accounts	per kWh																						
Balances (excluding Global			2000	\$ -	-\$ 0.0015	2000	\$ 3.02	-\$	3.02			2000	\$ -	\$	3.02	-100.00%			2000	\$ -	\$	-	
Adj.) - NON-WMP			2000	s -		2000	s -	s	-			2000	s -	\$	_				2000	s -	s	_	
Low Voltage Service Charge	per kWh	\$ 0.00006	2,072	\$ 0.12	\$ 0.00006	2,067	\$ 0.12	-\$	0.00	-0.22%	\$ 0.00006	2,067	\$ 0.12	\$	-	0.00%	\$		2,067	\$ 0.12	\$	-	0.00%
Line Losses on Cost of Power		\$ 0.1021	72	\$ 7.31 \$ 0.79	\$ 0.1021		\$ 6.84 \$ 0.79	-\$	0.47	-6.42% 0.00%	\$ 0.1021		\$ 6.84 \$ 0.79	\$	-	0.00%	\$		67	\$ 6.84 \$ 0.79	\$	-	0.00%
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$ 0.7900	1		\$ 0.7900			\$			\$ 0.7900			\$	6.94		\$	0.7900			\$	2.90	0.00%
(includes Sub-Total A)				•				-\$	2.86	-4.27%			<b>4</b> 711.00	\$		10.83%	L				\$	2.90	4.08%
RTSR - Network RTSR - Line and	per kWh	\$ 0.0070			\$ 0.0070		\$ 14.47	-\$	0.03	-0.22%	\$ 0.0070	2067	\$ 14.47	\$	-	0.00%	\$			\$ 14.47	\$	-	0.00%
Transformation Connection	per kWh	\$ 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				\$ 89.74			\$ 86.83	-\$	2.91	-3.24%			\$ 93.76	\$	6.94	7.99%				\$ 96.66	\$	2.90	3.09%
(including Sub-Total B) Wholesale Market Service	per kWh	\$ 0.0044			\$ 0.0044						\$ 0.0044						2	0.0044					
Charge (WMSC)	per kvvii	\$ 0.0044	2072	\$ 9.12	Ψ 0.0044	2067	\$ 9.09	-\$	0.02	-0.22%	\$ 0.0044	2067	\$ 9.09	\$	-	0.00%	Ψ	0.0044	2067	\$ 9.09	\$	-	0.00%
Rural and Remote Rate	per kWh	\$ 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%
Protection (RRRP) Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	s	-	0.00%	\$ 0.2500	1	\$ 0.25	\$	_	0.00%	s	0.2500	1	\$ 0.25	s	_	0.00%
Debt Retirement Charge (DRC)	monuny	\$ 0.0069	2000	\$ 13.88	\$ 0.0069		\$ 13.88	\$	-	0.00%	\$ 0.0069	2000	\$ 13.88	\$	-	0.00%	\$	0.0069		\$ 13.88	\$	-	0.00%
TOU - Off Peak TOU - Mid Peak		\$ 0.0800 \$ 0.1220	1280 360		\$ 0.0800 \$ 0.1220	1280 360	\$ 102.40 \$ 43.92	\$	-	0.00%	\$ 0.0800 \$ 0.1220	1280 360	\$ 102.40 \$ 43.92	\$	-	0.00%	\$	0.0800		\$ 102.40 \$ 43.92	\$	-	0.00% 0.00%
TOU - Mid Peak		\$ 0.1220 \$ 0.1610	360	\$ 57.96	\$ 0.1220		\$ 57.96	\$		0.00%	\$ 0.1220		\$ 57.96	\$	-	0.00%	\$	0.1220 0.1610		\$ 57.96	\$		0.00%
Energy - RPP - Tier 1		\$ 0.0940	750	\$ 70.50	\$ 0.0940		\$ 70.50	\$	-	0.00%	\$ 0.0940		\$ 70.50	\$	-	0.00%	\$			\$ 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 Taxe	s)			\$ 319.95			\$ 317.02	-\$	2.93	-0.92%			\$ 323.96		6.94	2.19%				\$ 326.86	\$	2.90	0.90%
HST Total Bill (including HST)		13%		\$ 41.59 \$ 361.55	13%		\$ 41.21 \$ 358.23	-\$ -\$	0.38 3.32	-0.92% -0.92%	13%		\$ 42.11 \$ 366.07		0.90 7.84	2.19% 2.19%		13%		\$ 42.49 \$ 369.35	\$	0.38 3.28	0.90% 0.90%
Ontario Clean Energy Ben	efit 1			-\$ 36.15			\$ 35.82	\$	0.33	-0.91%			-\$ 36.61		0.79	2.21%			4	\$ 36.93	-\$	0.32	0.87%
Total Bill on TOU (including O				\$ 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 Taxe	s)			\$ 323.67	T		\$ 320.74	-\$	2.93	-0.91%			\$ 327.68	\$	6.94	2.16%				\$ 330.58	\$	2.90	0.89%
HST		13%		\$ 42.08	13%		\$ 41.70	-\$	0.38	-0.91%	13%		\$ 42.60	\$	0.90	2.16%		13%		\$ 42.97	\$	0.38	0.89%
Total Bill (including HST)	-e. 1			\$ 365.75 -\$ 36.58			\$ 362.43 \$ 36.24	-\$	3.32 0.34	-0.91% -0.93%			\$ 370.27 -\$ 37.03		7.84 0.79	2.16% 2.18%				\$ 373.55 \$ 37.36	\$	3.28 0.33	0.89% 0.89%
Ontario Clean Energy Ben Total Bill on RPP (including O				\$ 36.58 \$ 329.17			\$ 36.24 \$ 326.19	-\$	2.98	-0.93%			\$ 37.03 \$ 333.24		7.05	2.16%			-	\$ 37.36	-5	2.95	0.89%
Total bill on Re I quickdung O	V-0/			♥ JEJ.17			V 020.13	-ψ	2.30	-0.30 /6			y 000.24	Ψ		2.10/0				9 330.13	Ÿ	2.33	0.0076
Loss Factor (%)		3.5800%	1		3.3500%						3.3500%							3.3500%	1				
		0.000070			0.000070	•					0.000070						_	2.000070	ji				

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 2,000 kWh May 1 - October 3

				t Board-Ap				2019 Propos			ì [	Impact	201	19 vs 2018			020 Propo				Impact 20	20 vs 2019
	Charge Unit		Rate (\$)	Volume	Charge (\$)		Rate (\$)	Volume	Charge (\$)	е		\$ Chang	_	% Change		Rate (\$)	Volume	С	harge (\$)		Change	% Change
Monthly Service Charge	Monthly	S	16.7200	1	\$ 16.72	1	\$ 19.170	1		.17	l	\$ 0.6		3,23%	9	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	\$	_	\$	-	
Distribution Volumetric Rate	per kWh	\$	0.0210	2000	\$ 42.00	)	\$ 0.024	2000		.40		\$ 1.8	30	3.78%	9	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	\$	-		\$ -			9	-	2000 2000		-	\$	-	
				2000 2000	\$ - \$ -			2000	\$ \$	-		\$ - \$ -					2000		-	\$		
				2000	\$ -			2000	\$	-		\$ -					2000	\$	-	Š	-	
				2000	\$ -			2000	\$	-		\$ -					2000		-	\$	-	
				2000	\$ -			2000	\$	-		\$ -					2000		-	\$	-	
				2000 2000	\$ - \$ -			2000 2000	\$	-		\$ -					2000 2000	\$	-	\$	-	
Sub-Total A (excluding pass th	arough)	1		2000	\$ 58.72	1		2000		.57	Н	\$ 2.4	10	3.63%			2000	\$	69.87	S	1.30	1.90%
Deferral/Variance Account	per kWh	\$				1					П											
Disposition Rate Rider Group 1				2000	\$ -			2000	\$	-		\$ -					2000	\$	-	\$	-	
Deferral/Variance Account	per kWh																					
Disposition Rate Rider Group 2	perkwii			2000	s -			2000	\$	_		s -					2000	s		s		
.,					1				l .			•						1		1		
Deferral / Variance Accounts	per kWh																					
Balances (excluding Global Adj.) - NON-WMP				2000	\$ -			2000	\$	-		\$ -					2000	\$	-	\$	-	
Adj.) - NON-WINP				2000	s -			2000	\$	_		s -					2000	\$		s		
Low Voltage Service Charge	per kWh	\$	0.00006	2,072	\$ 0.12	: l	\$ 0.0000			.12		\$ -		0.00%	9	0.00006	2,067	\$	0.12	\$	-	0.00%
Line Losses on Cost of Power		\$	0.1021	72	\$ 7.3		\$ 0.102	67		.84		\$ -		0.00%	9		67	\$	6.84	\$	-	0.00%
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$	0.7900	1	\$ 0.79	Ц.	\$ 0.790	) 1		.79	Н	\$ -	_	0.00%	. 9	0.7900	1	\$	0.79	\$		0.00%
(includes Sub-Total A)					\$ 66.95	•			\$ 76	.33		\$ 2.4	10	3.25%				\$	77.63	\$	1.30	1.70%
RTSR - Network	per kWh	\$	0.0070	2072	\$ 14.50	7	\$ 0.007	2067	\$ 14	.47		\$ -		0.00%	9	0.0070	2067	\$	14.47	\$	-	0.00%
RTSR - Line and Transformation Connection	per kWh	\$	0.0040	2072	\$ 8.29	,	\$ 0.004	2067	\$ 8	.27		\$ -		0.00%	9	0.0040	2067	\$	8.27	\$	-	0.00%
Sub-Total C - Delivery		1			\$ 89.74	1			\$ 99		H							s		_		
(including Sub-Total B)					\$ 89.74	_			\$ 99	.06		\$ 2.4	10	2.48%				\$	100.36	\$	1.30	1.31%
Wholesale Market Service	per kWh	\$	0.0044	2072	\$ 9.12		\$ 0.004	2067	\$ 9	.09		\$ -		0.00%	9	0.0044	2067	\$	9.09	\$		0.00%
Charge (WMSC) Rural and Remote Rate	per kWh	\$	0.0013				\$ 0.001:		· .						9	0.0013		l .				
Protection (RRRP)	per Kvvii	9	0.0013	2072	1	'	Ψ 0.001.	2067	\$ 2	.69		\$ -		0.00%	1	0.0013	2067	\$	2.69	\$	-	0.00%
Standard Supply Service Charge	Monthly	\$	0.2500	1	\$ 0.25		\$ 0.250			.25		\$ -		0.00%	9		1	\$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)		\$	0.0069	2000 1280	\$ 13.88 \$ 102.40		\$ 0.006			.88	ı	\$ - \$ -		0.00% 0.00%	9		2000 1280		13.88 102.40	\$	-	0.00% 0.00%
TOU - Off Peak TOU - Mid Peak		\$	0.0800 0.1220	360			\$ 0.080 \$ 0.122			.92		\$ -		0.00%	9		360		43.92	\$		0.00%
TOU - On Peak		s	0.1610	360	\$ 57.96		\$ 0.161			.96		\$ -		0.00%	9		360		57.96	\$		0.00%
Energy - RPP - Tier 1		s	0.0940	750	\$ 70.50	)	\$ 0.094	750	\$ 70	.50		\$ -		0.00%	9		750	\$	70.50	\$	-	0.00%
Energy - RPP - Tier 2		\$	0.1100	1250	\$ 137.50	<u></u>	\$ 0.110	1250	\$ 137	.50	Ш	\$ -	_	0.00%	9	0.1100	1250	\$	137.50	\$	-	0.00%
Total Bill on TOU (before Taxe:	s)				\$ 319.95	_			\$ 329	.26	П	\$ 2.4	10	0.73%	· F			\$	330.56	\$	1.30	0.39%
HST			13%		\$ 41.59		13'	6		.80		\$ 0.3		0.73%		13%		\$	42.97	\$	0.17	0.39%
Total Bill (including HST)					\$ 361.55				\$ 372			\$ 2.7		0.73%				\$	373.53	\$	1.47	0.39%
Ontario Clean Energy Ben		1			-\$ 36.15					.21		-\$ 0.2		0.76%				-\$	37.35	-\$	0.14	0.38%
Total Bill on TOU (including Of		_			\$ 325.40				<b>\$</b>		Ц	\$ 2.4		0.73%				\$	336.18	\$	1.33	0.40%
Total Bill on RPP (before Taxes	s)				\$ 323.67				\$ 332		П	\$ 2.4		0.73%	ſ			\$	334.28	\$	1.30	0.39%
HST Total Bill (including HST)		1	13%		\$ 42.08 \$ 365.75		13'	6	\$ 43 \$ 376	.29	ı	\$ 0.3 \$ 2.7		0.73% 0.73%		13%		\$	43.46 377.73	\$	0.17 1.47	0.39% 0.39%
Ontario Clean Energy Ben	ofit 1	1			-\$ 36.58		l			.63		-\$ 0.2		0.73%				-\$	37.77	-S	0.14	0.39%
Total Bill on RPP (including Of					\$ 329.17				\$ 338			\$ 2.4		0.72%				s	339.96	S	1.33	0.39%
									, ,					570						Í	50	2.2070
Loss Factor (%)			3 5800%				3 3500	/								3 3500%	i					

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)

	Consumptio	n 5,000	kWh 🖲	May 1 - October 31	O Nov	ember 1 - April 3	0 (Select this radio b	outton for application	ns filed after Oct 31)										
		Current Bo	oard-Approv	ed	- :	2016 Propose	ed	Impact 2	016 vs 2015		017 Propos	ed	Impact 20	117 vs 2016		2018 Propos	ed	Impact 2	018 vs 2017
	Charge	Rate	Volume	Charge	Rate	Volume	Charge			Rate	Volume	Charge			Rate	Volume	Charge		
Monthly Service Charge	Unit	(\$) \$ 16.7200	1	(\$) \$ 16.72	\$ 17.2300	1	(\$) \$ 17.23	\$ Change \$ 0.51	% Change 3.05%	(\$) \$ 17.8700	1	(\$) \$ 17.87	\$ Change \$ 0.64	% Change 3.71%	(\$) \$ 18.5700	1	(\$) \$ 18.57	\$ Change \$ 0.70	% Change 3.92%
Smart Meter Rate Adder	Wichtany	0.7200	1	\$ -	Ψ 17.2300	1	\$ -	\$ -	0.0070	Ψ 17.0700	i	\$ -	\$ -	0.7 1 70	\$ 10.5700	i	\$ -	\$ -	0.0270
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ - \$ -	\$ -			1	\$ - \$ -	\$ -			1	\$ -	\$ -	
			1	\$ -		1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0210	5000	\$ 105.00	\$ 0.0216		\$ 108.00	\$ 3.00	2.86%	\$ 0.0227	5000		\$ 5.50	5.09%	\$ 0.0238	5000	\$ 119.00	\$ 5.50	4.85%
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kWh	s -	5000 5000	\$ -	\$ 0.00023		\$ - \$ 1.15	\$ - \$ 1.15		s -	5000 5000	\$ - \$ -	-\$ 1.15	-100.00%	۹ .	5000 5000	\$ - \$ -	\$ - \$ -	
ETAW & COM Nate Nider	per Kvvii	•	5000	\$ -	Ψ 0.00023		\$ -	\$ -		<b>y</b> -	5000	\$ -	\$ -	100.0070	•	5000	\$ -	\$ -	
			5000	\$ -			\$ -	\$ -			5000	\$ -	\$ -			5000	\$ -	\$ -	
			5000 5000	\$ - \$ -			\$ - \$ -	\$ -			5000 5000	\$ - \$ -	\$ - \$ -			5000 5000	\$ -	\$ - \$ -	
			5000	\$ -			\$ -	\$ -			5000	\$ -	\$ -			5000	\$ -	\$ -	
			5000	\$ -		5000	\$ -	\$ -			5000	\$ -	\$ -			5000	\$ -	\$ -	
Sub-Total A (excluding pass the	hrough)		5000	\$ 121.72		5000	\$ 126.38	\$ 4.66	3.83%		5000	\$ 131.37	\$ 4.99	3.95%		5000	\$ 137.57	\$ 6.20	4.72%
Deferral/Variance Account	per kWh	\$ -			-\$ 0.00084													7	
Disposition Rate Rider Group 1			5000	\$ -		5000	-\$ 4.20	-\$ 4.20			5000	\$ -	\$ 4.20	-100.00%		5000	\$ -	\$ -	
Deferral/Variance Account	per kWh				\$ 0.00007														
Disposition Rate Rider Group 2	por kerrii		5000	\$ -	Ψ 0.00007	5000	\$ 0.35	\$ 0.35			5000	\$ -	-\$ 0.35	-100.00%		5000	\$ -	\$ -	
Deferral / Variance Accounts Balances (excluding Global	per kWh		5000	\$ -	-\$ 0.0015	5000	-\$ 7.55	-\$ 7.55			5000	s -	\$ 7.55	-100.00%		5000	\$ -	s -	
Adj.) - NON-WMP			0000	<b>~</b>	ψ 0.0010	0000	Ψ 1.00	Ψ 7.00			0000	•	Ψ 7.50	100.0070		0000	<b>~</b>	•	
			5000	\$ -			\$ -	\$ -			5000	\$ -	\$ -			5000	\$ -	\$ -	
Low Voltage Service Charge Line Losses on Cost of Power	per kWh	\$ 0.00006 \$ 0.1021	5,179 179	\$ 0.31 \$ 18.28	\$ 0.00006 \$ 0.1021		\$ 0.31 \$ 17.11	-\$ 0.00 -\$ 1.17		\$ 0.00006 \$ 0.1021	5,168 168	\$ 0.31 \$ 17.11	\$ - \$ -	0.00%	\$ 0.00006 \$ 0.1021		\$ 0.31 \$ 17.11	\$ - \$ -	0.00%
Smart Meter Entity 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				\$ 141.10			\$ 133.19	-\$ 7.91	-5.61%			\$ 149.58	\$ 16.39	12.30%			\$ 155.78	\$ 6.20	4.14%
(includes Sub-Total A) RTSR - Network	per kWh	\$ 0.0070	5179	\$ 36.25	\$ 0.0070	5168	\$ 36.17	-\$ 0.08	-0.22%	\$ 0.0070	5168	\$ 36.17	S -	0.00%	\$ 0.0070	5168	\$ 36.17	s -	0.00%
RTSR - Line and	per kWh	\$ 0.0040		\$ 20.72	\$ 0.0040		\$ 20.67	-\$ 0.05		\$ 0.0040	5168	\$ 20.67		0.00%	\$ 0.0040	5168	\$ 20.67	s -	0.00%
Transformation Connection Sub-Total C - Delivery	por kerri	0.0010	0110		ψ 0.0010		·	_		ψ 0.0010	0100		<u> </u>		<b>Q</b> 0.0010	0100		<u> </u>	
(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	per kWh	\$ 0.0044	5179	\$ 22.79	\$ 0.0044	5168	\$ 22.74	-\$ 0.05	-0.22%	\$ 0.0044	5168	\$ 22.74	s -	0.00%	\$ 0.0044	5168	\$ 22.74	s -	0.00%
Charge (WMSC) Rural and Remote Rate	per kWh	\$ 0.0013			\$ 0.0013					\$ 0.0013					\$ 0.0013				
Protection (RRRP)	perkyvii	9 0.0013	5179	\$ 6.73	\$ 0.0013	5168	\$ 6.72	-\$ 0.01	-0.22%	φ 0.0013	5168	\$ 6.72	\$ -	0.00%	\$ 0.0013	5168	\$ 6.72	\$ -	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500		\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC) TOU - Off Peak		\$ 0.0069 \$ 0.0800	5000 3200	\$ 34.70 \$ 256.00	\$ 0.0069 \$ 0.0800		\$ 34.70 \$ 256.00	\$ - \$ -	0.00%	\$ 0.0069 \$ 0.0800	5000 3200		\$ - \$ -	0.00%	\$ 0.0069 \$ 0.0800		\$ 34.70 \$ 256.00	\$ -	0.00%
TOU - Mid Peak		\$ 0.1220	900	\$ 109.80	\$ 0.1220	900		\$ -	0.00%	\$ 0.1220	900		\$ -	0.00%	\$ 0.1220		\$ 109.80	\$ -	0.00%
TOU - On Peak		\$ 0.1610	900	\$ 144.90	\$ 0.1610		\$ 144.90	\$ -	0.00%	\$ 0.1610	900		\$ -	0.00%	\$ 0.1610		\$ 144.90	\$ -	0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$ 0.0940 \$ 0.1100	750 4250	\$ 70.50 \$ 467.50	\$ 0.0940 \$ 0.1100	750 4250	\$ 70.50 \$ 467.50	\$ - \$ -	0.00%	\$ 0.0940 \$ 0.1100	750 4250		\$ - \$ -	0.00%	\$ 0.0940 \$ 0.1100	750 4250	\$ 70.50 \$ 467.50	\$ - \$ -	0.00%
		0.1100	.230	\$ 773.24	ψ 0.1100	.230	\$ 765.14	-\$ 8.10	-1.05%	Ψ 0.1100	.200	\$ 781.53	\$ 16.39	2.14%	₩ 0.1100	.230	\$ 787.73	\$ 6.20	0.79%
Total Bill on TOU (before Taxe HST	es)	13%		\$ 773.24 \$ 100.52	13%		\$ 765.14 \$ 99.47	-\$ 8.10 -\$ 1.05		13%		\$ 781.53	\$ 16.39	2.14%	13%		\$ 787.73 \$ 102.40	\$ 0.20	0.79%
Total Bill (including HST)		1070		\$ 873.76			\$ 864.61	-\$ 9.16				\$ 883.12	\$ 18.52	2.14%			\$ 890.13	\$ 7.01	0.79%
Ontario Clean Energy Ben				-\$ 87.38			-\$ 86.46	\$ 0.92				-\$ 88.31	-\$ 1.85	2.14%			-\$ 89.01	-\$ 0.70	0.79%
Total Bill on TOU (including O	CEB)			\$ 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 Taxe	s)			\$ 800.54			\$ 792.44	-\$ 8.10	-1.01%			\$ 808.83	\$ 16.39	2.07%			\$ 815.03	\$ 6.20	0.77%
HST Total Bill (including HST)		13%		\$ 104.07 \$ 904.61	13%		\$ 103.02 \$ 895.46	-\$ 1.05 -\$ 9.16		13%		\$ 105.15 \$ 913.97	\$ 2.13 \$ 18.52	2.07% 2.07%	13%	1	\$ 105.95 \$ 920.98	\$ 0.81 \$ 7.01	0.77% 0.77%
Ontario Clean Energy Ben	efit <sup>1</sup>			\$ 904.61 -\$ 90.46			\$ 895.46 -\$ 89.55	\$ 0.91				\$ 913.97 -\$ 91.40	\$ 18.52 -\$ 1.85	2.07%			\$ 920.98 -\$ 92.10	\$ 7.01 -\$ 0.70	0.77%
Total Bill on RPP (including O				\$ 814.15			\$ 805.91	-\$ 8.25				\$ 822.57	\$ 16.67	2.07%			\$ 828.88	\$ 6.31	0.77%
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 5,000 kWh May 1 - October 3

			Current Bo	ard-Approv	ed	1	2	019 Propos	ed	7 [	Impa	t 201	19 vs 2018	Γ	2	020 Propos	ed	1 Г	Impact 202	0 vs 2019
	Charge		Rate	Volume	Charge		Rate	Volume	Charge	1 f					Rate	Volume	Charge			
Monthly Service Charge	Unit Monthly	S	(\$) 16.7200	- 1	(\$) \$ 16.72	4	(\$) \$ 19,1700	- 1	(\$) \$ 19.17	- I	\$ Chan	.60	% Change 3,23%	ŀ	\$ 19.4700	- 1	(\$) \$ 19.47	l  -	\$ Change \$ 0.30	% Change 1.56%
Smart Meter Rate Adder	IVIOTITITY	3	16.7200		\$ 10.72		\$ 19.1700	1	\$ 19.17		\$	-	3.2376		\$ 19.4700	1	\$ 15.47		\$ 0.30 \$ -	1.50 /6
					\$ -			1	\$ -		\$	-				1	\$ -		\$ -	
					\$ -			1	\$ -		\$	-				1	\$ -		\$ -	
					\$ -			1	\$ -		\$	-				1	\$ -		\$ -	
		_			\$ -			1	\$ -		\$					1	\$ -		\$ -	
Distribution Volumetric Rate	per kWh	\$	0.0210		\$ 105.00 \$ -		\$ 0.0247	5000 5000	\$ 123.50 \$ -			.50	3.78%		\$ 0.0252	5000 5000	\$ 126.00 \$ -		\$ 2.50 \$ -	2.02%
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kWh	s			\$ - \$ -		s -	5000	\$ -		\$ \$				s -	5000	\$ -		\$ - \$ -	
ERAIN & SSIN Rate Rider	DEI KWIII	٥	-		\$ -		•	5000	\$ -						Φ -	5000	\$ -		s -	
					\$ -			5000	\$ -		\$	-				5000	\$ -		š -	
				5000	\$ -			5000	\$ -		\$	-				5000	\$ -		\$ -	
					\$ -			5000	\$ -		\$	-				5000	\$ -		\$ -	
					\$ -			5000	\$ -		\$	-				5000	\$ -		\$ -	
					\$ -			5000	\$ -		\$	-				5000	\$ -		\$ -	
2.1.2.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1					\$ - \$ 121.72	-		5000	\$ - \$ 142.67		\$ 5	.10	3.71%	F		5000	\$ - \$ 145.47		\$ - \$ 2.80	1.96%
Sub-Total A (excluding pass the Deferral/Variance Account	per kWh	s			\$ 121.72	-			\$ 142.07	-1 F	a o	.10	3./176	ŀ			\$ 145.47	<b> </b> -	\$ 2.00	1.90%
Disposition Rate Rider Group 1	perkwn	٥	-	5000	\$ -			5000	\$ -		\$	-				5000	\$ -		s -	
Disposition Nate Nater Group 1				0000	•			0000	•		•					0000	•		•	
Deferral/Variance Account	per kWh																			
Disposition Rate Rider Group 2				5000	\$ -			5000	\$ -		\$	-				5000	\$ -		\$ -	
Deferral / Variance Accounts	per kWh																_			
Balances (excluding Global				5000	\$ -			5000	\$ -		\$	-				5000	\$ -		\$ -	
Adj.) - NON-WMP				5000	\$ -			5000	s -		e					5000	\$ -		s -	
Low Voltage Service Charge	per kWh	s	0.00006		\$ 0.31		\$ 0.00006	5,168	\$ 0.31		\$	_	0.00%		\$ 0.00006	5,168	\$ 0.31		ş - S -	0.00%
Line Losses on Cost of Power	perkwn	S	0.1021	179	\$ 18.28		\$ 0.00000	168	\$ 17.11				0.00%		\$ 0.00000	168	\$ 17.11		\$ -	0.00%
Smart Meter Entity Charge	Monthly	s	0.7900		\$ 0.79		\$ 0.7900	1	\$ 0.79		\$	-	0.00%		\$ 0.7900	1	\$ 0.79		š -	0.00%
Sub-Total B - Distribution					\$ 141.10	Ī			\$ 160.88	7 F	\$ 5	.10	3.27%	Ī			\$ 163.68	1 [	\$ 2.80	1.74%
(includes Sub-Total A)					•				•			.10		L			*	l L		
RTSR - Network	per kWh	\$	0.0070	5179	\$ 36.25		\$ 0.0070	5168	\$ 36.17		\$	-	0.00%		\$ 0.0070	5168	\$ 36.17		\$ -	0.00%
RTSR - Line and	per kWh	\$	0.0040	5179	\$ 20.72		\$ 0.0040	5168	\$ 20.67		\$	-	0.00%		\$ 0.0040	5168	\$ 20.67		\$ -	0.00%
Transformation Connection Sub-Total C - Delivery						-				4 1		_		ŀ				1		
(including Sub-Total B)					\$ 198.07				\$ 217.72		\$ 5	.10	2.40%				\$ 220.52		\$ 2.80	1.29%
Wholesale Market Service	per kWh	S	0.0044			1	\$ 0.0044			7 F				ı	\$ 0.0044			1 1		
Charge (WMSC)	F	*		5179	\$ 22.79		•	5168	\$ 22.74		\$	-	0.00%			5168	\$ 22.74		\$ -	0.00%
Rural and Remote Rate	per kWh	\$	0.0013	5179	\$ 6.73		\$ 0.0013	5168	\$ 6.72		s	.	0.00%		\$ 0.0013	5168	\$ 6.72		s -	0.00%
Protection (RRRP)								3100			*					3100	1			
Standard Supply Service Charge	Monthly	\$	0.2500		\$ 0.25		\$ 0.2500	1	\$ 0.25		Ψ	-	0.00%		\$ 0.2500	1	\$ 0.25		\$ -	0.00%
Debt Retirement Charge (DRC)		\$	0.0069	5000 3200	\$ 34.70 \$ 256.00		\$ 0.0069	5000 3200	\$ 34.70		Ψ	-	0.00%		\$ 0.0069	5000 3200	\$ 34.70 \$ 256.00		\$ - \$ -	0.00%
TOU - Off Peak TOU - Mid Peak		S S	0.0800 0.1220	900	\$ 256.00 \$ 109.80		\$ 0.0800 \$ 0.1220	900	\$ 256.00 \$ 109.80		Ψ	-	0.00%		\$ 0.0800 \$ 0.1220	900	\$ 256.00 \$ 109.80		\$ - \$ -	0.00%
TOU - On Peak		S	0.1220		\$ 144.90		\$ 0.1220	900	\$ 144.90		\$		0.00%		\$ 0.1220	900	\$ 144.90		\$ -	0.00%
Energy - RPP - Tier 1		S	0.0940		\$ 70.50		\$ 0.0940	750	\$ 70.50			_	0.00%		\$ 0.1010	750	\$ 70.50		\$ -	0.00%
Energy - RPP - Tier 2		Š	0.1100		\$ 467.50		\$ 0.1100	4250	\$ 467.50		\$	-	0.00%		\$ 0.1100	4250	\$ 467.50		s -	0.00%
	,	_									,	40		Į					ė 100	
Total Bill on TOU (before Taxes HST	S)		13%		\$ 773.24 \$ 100.52		13%		\$ <b>792.83</b> \$ 103.07			. <b>10</b>	0.65% 0.65%	ı	13%		\$ 795.63 \$ 103.43		\$ 2.80 \$ 0.36	0.35% 0.35%
Total Bill (including HST)			13%		\$ 873.76		1370		\$ 895.89			.76	0.65%		1370		\$ 899.06		\$ 3.16	0.35%
Ontario Clean Energy Bene	ofit 1				-\$ 87.38				-\$ 89.59			.58	0.65%				-\$ 89.91		\$ 0.32	0.36%
Total Bill on TOU (including Of					\$ 786.38				\$ 806.30			.18	0.65%				\$ 809.15		\$ 2.84	0.35%
					1 1 1 1 1 1				, ,,,,,,,					1			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Total Bill on RPP (before Taxes	s)				\$ 800.54				\$ 820.13			.10	0.63%	ſ			\$ 822.93		\$ 2.80	0.34%
HST			13%		\$ 104.07		13%		\$ 106.62			.66	0.63%	ı	13%		\$ 106.98		\$ 0.36	0.34%
Total Bill (including HST)	- 1				\$ 904.61				\$ 926.74			.76	0.63%	ı			\$ 929.91		\$ 3.16	0.34%
Ontario Clean Energy Bend					-\$ 90.46				-\$ 92.67			.57	0.62%	ı			-\$ 92.99		\$ 0.32	0.35%
Total Bill on RPP (including OC	FR)	_			\$ 814.15				\$ 834.07	H	<b>\$</b> 5	.19	0.63%	Ŀ			\$ 836.92		\$ 2.84	0.34%
						-								•						
Loss Factor (%)			3.5800%				3.3500%								3.3500%	]				
														_						

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 10,000 kWh May 1 - October 31

November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Monthly Service Charge			Rate	oard-Appro Volume	Charge	$\vdash$	Rate	2016 Propos			<del>- "</del>	pact 20	6 vs 2015			2017 Propos				17 vs 2016
Monthly Senice Charge				Volume				Volume	Charge						Rate	Volume	Charge	Ш.		
	Charge Unit	s	16,7200		(\$) \$ 16.72		17,2300		\$ 17	20	\$ C	hange 0.51	% Change 3.05%		(\$) 17.8700		\$ 17.87	\$	\$ Change	% Change 3.71
	Monthly	\$	16.7200		\$ 16.72	5	17.2300	1	\$ 17	23	\$	0.51	3.05%	5	17.8700			\$		3./1
Smart Meter Rate Adder								1	\$			-					\$ - \$ -	\$		
					\$ - \$ -			- 1	\$		\$	- 1				1	\$ -	\$		
					\$ -			- 1	\$		s S	- 1					\$ -	s S		
					\$ -			1	\$		\$	- 1					\$ -	\$		
Distribution Volumetric Rate	per kWh	s	0.0210	10000		s	0.0216		\$ 216	00	\$	6.00	2.86%	\$	0.0227		\$ 227.00	\$	11.00	5.09
Smart Meter Disposition Rider	per kwn	э	0.0210		\$ 210.00	2	0.0216	10000	\$ 210	00	\$	6.00	2.00%	2	0.0227		\$ 227.00	\$		5.09
LRAM & SSM Rate Rider	per kWh	s			\$ -		0.00023	10000		30	\$	2.30		\$			\$ -	-S		-100.00
LRAW & SSW Rate Rider	Der Kvvn	2			\$ -	20	0.00023	10000	\$ 2	30	s S	2.30		2	-		\$ -	-ş	2.30	-100.00
					\$ -			10000	\$		ŝ						\$ -	ŝ		
					\$ -			10000	s		ŝ					10000	\$ -	ŝ		
					\$ -			10000	\$		\$						\$ -	ŝ		
					\$ -			10000	s		ŝ					10000	\$ -	ŝ		
					\$ -			10000	Š		Š						š -	ŝ		
					š -			10000	Š		Š						š -	ŝ	-	
Sub-Total A (excluding pass th	rough)				\$ 226.72				\$ 235	53	\$	8.81	3.89%				\$ 244.87	Š	9.34	3.97
Deferral/Variance Account	per kWh	s			¥ ======	-8	0.00084		7	-	-						·	1		
Disposition Rate Rider Group 1	portern	Ψ		10000	s -	Ψ	0.00004	10000	-\$ 8	40	-S	8.40				10000	s -	s	8.40	-100.00
					*						1						*	*		
Deferral/Variance Account	per kWh					\$	0.00007													
Disposition Rate Rider Group 2	portern			10000	s -	Ψ	0.00001	10000	\$ 0	70	\$	0.70				10000	s -	-\$	0.70	-100.00
					*						1						*	*		100100
Deferral / Variance Accounts	per kWh																			
Balances (excluding Global	portern			10000	s -	-\$	0.0015	10000	-S 15	09	-\$	15.09				10000	S -	s	15.09	-100.009
Adi.) - NON-WMP																	•	'		
10.7 110.11 11.11				10000	s -			10000	S		s					10000	s -	s	-	
Low Voltage Service Charge	per kWh	\$	0.00006		\$ 0.62	s	0.00006	10,335		62	-\$	0.00	-0.22%	\$	0.00006		\$ 0.62	Š	-	0.00
Line Losses on Cost of Power	poi itti	s	0.1021		\$ 36.57	\$			\$ 34		-\$	2.35	-6.42%	\$			\$ 34.22	ŝ		0.00
Smart Meter Entity Charge	Monthly	s	0.7900		\$ 0.79	s		1		79	Š	-	0.00%	ŝ			\$ 0.79	Š	-	0.00
Sub-Total B - Distribution	WORLD		0.7000			F	0.7000								0.7000					
(includes Sub-Total A)					\$ 264.70				\$ 248		-\$	16.33	-6.17%				\$ 280.50	\$		12.94
RTSR - Network	per kWh	\$	0.0070	10358	\$ 72.51	\$	0.0070	10335	\$ 72	35	-\$	0.16	-0.22%	\$	0.0070	10335	\$ 72.35	\$	-	0.00
RTSR - Line and	per kWh	s	0.0040	10358	\$ 41.43	\$	0.0040	10335	\$ 41		-\$	0.09	-0.22%	s	0.0040	10335	\$ 41.34	s		0.00
Transformation Connection	perkvvii	Ф	0.0040	10336	φ 41.43	Φ	0.0040	10333	φ 41	34	-φ	0.09	*0.2276	Ф	0.0040	10333	Ф 41.34	P		0.00
Sub-Total C - Delivery					\$ 378.64				\$ 362	05	-\$	16.58	-4.38%				\$ 394.18	s	32.13	8.87
(including Sub-Total B)					\$ 370.04				<b>\$</b> 302	05	- <b>ə</b>	10.30	-4.30%				\$ 394.10	a	32.13	0.07
Wholesale Market Service	per kWh	\$	0.0044	10358	\$ 45.58	\$	0.0044	10335	\$ 45	47	-\$	0.10	-0.22%	\$	0.0044	10335	\$ 45.47	s		0.00
Charge (WMSC)				10000	Ψ 45.50			10333	Ψ 40	**	-Ψ	0.10	-0.2270			10000	Ψ 45.47	Ψ		0.00
Rural and Remote Rate	per kWh	\$	0.0013	10358	\$ 13.47	\$	0.0013	10335	\$ 13	44	-\$	0.03	-0.22%	\$	0.0013	10335	\$ 13.44	s		0.00
Protection (RRRP)												0.03								
Standard Supply Service Charge	Monthly	\$	0.2500		\$ 0.25	\$				25	\$	-	0.00%	\$	0.2500		\$ 0.25	\$		0.00
Debt Retirement Charge (DRC)		\$	0.0069	10000		\$			\$ 69		\$	-	0.00%	\$			\$ 69.40	\$		0.00
TOU - Off Peak		\$	0.0800		\$ 512.00	\$	0.0800		\$ 512		\$	-	0.00%	\$	0.0800		\$ 512.00	\$		0.00
TOU - Mid Peak		\$	0.1220	1800		S	0.1220	1800	\$ 219		\$	-	0.00%	\$	0.1220		\$ 219.60	\$		0.00
TOU - On Peak		\$	0.1610	1800		\$	0.1610	1800	\$ 289		\$	-	0.00%	S	0.1610		\$ 289.80	\$		0.00
Energy - RPP - Tier 1		\$	0.0940	750		\$			\$ 70		\$	-	0.00%	\$			\$ 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
	,				\$ 1,528.73	_			\$ 1,512	04	-\$	16.71	-1.09%	_			\$ 1,544.14	S	32,13	2.12
Total Bill on TOU (before Taxe	S)		13%		\$ 1,528.73 \$ 198.73		13%		\$ 1,512		-\$ -\$	2.17	-1.09%		13%		\$ 1,344.14	\$		2.12
HST			13%		\$ 1,727.46		13%		\$ 1,708		-\$ -\$	18.89	-1.09%		13%		\$ 200.74 \$ 1.744.88	\$		2.12
Total Bill (including HST)	1										-5 S							-S		
Ontario Clean Energy Ben									-\$ 170			1.89	-1.09%							2.12
Total Bill on TOU (including Of	CEB)				\$ 1,554.71				\$ 1,537	71	-\$	17.00	-1.09%				\$ 1,570.39	\$	32.68	2.13
Total Bill on RPP (before Taxes	٥١				\$ 1,595,33				\$ 1.578	61	-\$	16.71	-1.05%				\$ 1,610,74		32,13	2.04
HST (before Taxes	81		400/		\$ 207.39	- 1	400/		\$ 1,578		-\$ -\$	2.17	-1.05%		400/		\$ 209.40	\$	4.18	2.04
Total Bill (including HST)		1	13%		\$ 1,802.72	- 1	13%		\$ 1,783		-\$ -\$	18.89	-1.05%		13%		\$ 1,820.14	s s		2.04
	e. 1				. ,	- 1			-\$ 1,763 -\$ 178		- p S	1.89	-1.05%				-\$ 1,820.14 -\$ 182.01	9.9		
Ontario Clean Energy Ben																			0.00	2.03
Total Bill on RPP (including Of	CEB)				\$ 1,622.45	_			\$ 1,605	45	-\$	17.00	-1.05%				\$ 1,638.13	\$	32.68	2.04
														_						
			3.5800%												3.3500%					

2016 Hydro Ottawa Limited Electricity Distribution Rate Application

Appendix 2-W Bill Impacts

Customer Class: General Service < 50 kW

TOU / non-TOU: TOU

Consumption 10,000 kWh May 1 - October 31

	Consumption	10,000	kWh •	May 1 - October 31																
		Current E	Board-Approv	ed		2018 Propos	ed	Impact 20	118 vs 2017		2019 Proposed	i	Impact	2019 vs 2018		2020 Propose	ed	Im	pact 2020	vs 2019
		Rate	Volume	Charge	Rate	Volume	Charge			Rate	Volume	Charge			Rate	Volume	Charge			
Monthly Service Charge	Charge Unit Monthly	(\$) \$ 16.7200	- 1	\$ 16.72	(\$) \$ 18,5700	1 :	(\$) \$ 18.57	\$ Change \$ 0.70	% Change 3.92%	(\$) \$ 19.1700	1 \$	(\$) 19.17	\$ Change \$ 0.6		(\$) \$ 19.4700	1 9	(\$) 19.47	\$ Ch	0.30	% Change 1.56%
Smart Meter Rate Adder	WORKING	\$ 16.7200		\$ 10.72	\$ 10.5700	1		\$ -	3.32 /6	\$ 19.1700	1 \$	13.17	\$ -	3.2376	\$ 19.4700	1 3	13.47	Š	-	1.50 /
			1	\$ -		1	\$ -	\$ -			1 \$	-	\$ -			1 \$	-	\$	-	
				\$ -		1		\$ -			1 \$	-	\$ -			1 9		\$	-	
				\$ - \$ -		1	\$ -	\$ - \$ -			1 \$	-	\$ -			1 9	-	\$	-	
Distribution Volumetric Rate	per kWh	\$ 0.0210		\$ 210.00	\$ 0.0238	10000	\$ 238.00	\$ 11.00	4.85%	\$ 0.0247	10000 \$	247.00	\$ 9.0	0 3.78%	\$ 0.0252	10000 \$	252.00	\$	5.00	2.02%
Smart Meter Disposition Rider	por Kirri	0.0210	10000		<b>0.0200</b>	10000		\$ -		0.0247	10000 \$		\$ -		0.0202	10000 \$		\$	-	
LRAM & SSM Rate Rider	per kWh	s -	10000		S -	10000		\$ -		s -	10000 \$	-	\$ -		s -	10000 \$		\$	-	
				\$ - \$ -		10000		\$ - \$ -			10000 \$ 10000 \$	-	\$ -			10000 \$	-	\$	-	
				\$ - \$ -		10000	s -	s -			10000 \$		\$ -			10000 \$		\$		
				\$ -		10000	\$ -	\$ -			10000 \$	-	\$ -			10000 \$	-	\$	-	
			10000			10000	\$ -	\$ -			10000 \$	-	\$ -			10000 \$	-	\$	-	
			10000 10000	\$ -		10000		\$ -			10000 \$ 10000 \$	-	\$ -			10000 \$	-	\$	-	
Sub-Total A (excluding pass th	rough)			\$ 226.72			\$ 256.57	\$ 11.70	4.78%		10000 \$	266.17	\$ 9.6	0 3.74%		10000 3	271.47	\$	5.30	1.99%
Deferral/Variance Account	per kWh	\$ -																		
Disposition Rate Rider Group 1			10000	\$ -		10000	\$ -	\$ -			10000 \$	-	\$ -			10000 \$	-	\$	-	
Deferral/Variance Account	per kWh																			
Disposition Rate Rider Group 2	per KVVII		10000	\$ -		10000	\$ -	\$ -			10000 \$	-	\$ -			10000 \$	-	\$	-	
Deferral / Variance Accounts	per kWh		10000	e		10000		s -			10000 S		s -			10000 \$		s		
Balances (excluding Global Adj.) - NON-WMP			10000	<b>-</b>		10000	-	\$ -			10000 \$	-	\$ -			10000 \$	-	2		
Auj.) - IVOIV-VVIVII			10000	\$ -		10000	s -	s -			10000 \$	-	\$ -			10000 \$		\$		
Low Voltage Service Charge	per kWh	\$ 0.00006	10,358		\$ 0.00006		\$ 0.62	\$ -	0.00%	\$ 0.00006	10,335 \$	0.62	\$ -	0.00%	\$ 0.00006	10,335		\$	-	0.00%
Line Losses on Cost of Power		\$ 0.1021	358	\$ 36.57 \$ 0.79	\$ 0.1021	335	\$ 34.22 \$ 0.79	\$ - \$ -	0.00%	\$ 0.1021	335 \$	34.22 0.79	\$ - \$ -	0.00%	\$ 0.1021	335 8		\$	1	0.00%
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$ 0.7900			\$ 0.7900			_		\$ 0.7900			-		\$ 0.7900	1 3			_	
(includes Sub-Total A)				\$ 264.70			\$ 292.20	\$ 11.70	4.17%		\$	301.80	\$ 9.6			\$	307.10	\$	5.30	1.76%
RTSR - Network	per kWh	\$ 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	per kWh	\$ 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				\$ 378.64			\$ 405.88	\$ 11.70	2.97%		s	415.48	\$ 9.6	0 2.37%			420.78		5.30	1.28%
(including Sub-Total B)				\$ 3/8.64			\$ 405.88	\$ 11.70	2.97%		\$	415.48	\$ 9.0	0 2.37%		\$	420.78	<b>3</b>	5.30	1.287
Wholesale Market Service Charge (WMSC)	per kWh	\$ 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	per kWh	\$ 0.0013			\$ 0.0013			_		\$ 0.0013					\$ 0.0013			_		
Protection (RRRP)	•		10358			10335		\$ -	0.00%		10335 \$	13.44	\$ -	0.00%		10335		\$	-	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	10000	\$ 0.25 \$ 69.40	\$ 0.2500	1 1		\$ - \$ -	0.00%	\$ 0.2500	1 \$ 10000 \$	0.25 69.40	\$ -	0.00%	\$ 0.2500	10000 5	0.25 69.40	\$	-	0.00%
Debt Retirement Charge (DRC) TOU - Off Peak		\$ 0.0069 \$ 0.0800	6400		\$ 0.0069 \$ 0.0800	10000 6400		\$ - \$ -	0.00%	\$ 0.0069 \$ 0.0800	6400 \$	512.00	\$ - \$ -	0.00%	\$ 0.0069 \$ 0.0800	6400 \$		\$	1	0.00%
TOU - Mid Peak		\$ 0.1220	1800		\$ 0.1220	1800		š -	0.00%	\$ 0.1220	1800 \$	219.60	\$ -	0.00%	\$ 0.1220	1800 \$		\$	-	0.00%
TOU - On Peak		\$ 0.1610	1800		\$ 0.1610	1800		\$ -	0.00%	\$ 0.1610	1800 \$	289.80	\$ -	0.00%	\$ 0.1610	1800 \$		\$	-	0.00%
Energy - RPP - Tier 1		\$ 0.0940	750 9250		\$ 0.0940 \$ 0.1100	750 9250		\$ -	0.00%	\$ 0.0940	750 \$ 9250 \$	70.50 1.017.50	\$ -	0.00%	\$ 0.0940 \$ 0.1100	750 \$		\$	-	0.00%
Energy - RPP - Tier 2		\$ 0.1100	9250		\$ 0.1100	9250	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3 -	0.00%	\$ 0.1100	9250 \$	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<b>3</b> -		\$ 0.1100	9250 \$		12	-	0.00%
Total Bill on TOU (before Taxe	s)			\$ 1,528.73			\$ 1,555.84	\$ 11.70	0.76%		\$	1,565.44	\$ 9.6			\$	1,570.74	\$	5.30	0.34%
HST Total Bill (including HST)		13%		\$ 198.73 \$ 1,727.46	13%		\$ 202.26 \$ 1.758.10	\$ 1.52 \$ 13.22	0.76% 0.76%	13%	\$ \$	203.51 1.768.95	\$ 1.2 \$ 10.8		13%	3	204.20	\$	0.69 5.99	0.34%
Ontario Clean Energy Ben	nofit 1			\$ 1,727.40 \$ 172.75			\$ 1,756.10	-\$ 1.32	0.76%		-\$	176.89	-\$ 1.0			.9	177.49	-\$	0.60	0.34%
Total Bill on TOU (including Of				\$ 1,554.71			\$ 1,582.29	\$ 11.90	0.76%		\$	1,592.06	\$ 9.7			\$	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	\$ 9.6				1,637.34	-	5.30	0.32%
HST		13%		\$ 207.39	13%		\$ 210.92	\$ 1.52	0.73%	13%	\$	212.17	\$ 1.2		13%		212.85	\$	0.69	0.32%
Total Bill (including HST)		1		\$ 1,802.72			\$ 1,833.36	\$ 13.22	0.73%		\$	1,844.21	\$ 10.8			\$		\$	5.99	0.32%
Ontario Clean Energy Ber				\$ 180.27		4	\$ 183.34	-\$ 1.33	0.73%		-\$	184.42	-\$ 1.0			-8	185.02	-\$	0.60	0.33%
Total Bill on RPP (including O	CEB)			\$ 1,622.45			\$ 1,650.02	\$ 11.89	0.73%		\$	1,659.79	\$ 9.7	7 0.59%		\$	1,665.18	\$	5.39	0.32%
Loss Factor (%)		3.5800%	l		3.3500%	1				3.3500%	J				3.3500%	1				

### 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)

		_				0040 B				00045		0047 B			2017 2012		0040 B		_		40 0047
		Rate	nt Board-App Volume	Charge	Rate	2016 Propose Volume	Charge	ım	ipact 201	6 vs 2015	Rate	2017 Propo Volume	Charge	Impact	2017 vs 2016	Rate	Volume	Charge	-	impact 20	018 vs 2017
	Charge Unit	(\$)	Volumo	(\$)	(\$)	Volumo	(\$)	\$ Ch	nange	% Change	(\$)	Volumo	(\$)	\$ Change	% Change	(\$)	***************************************	(\$)	\$	Change	% Change
Monthly Service Charge	Monthly	\$ 16.7200	1 \$	16.72	\$ 17.2300	1 \$	17.23	\$	0.51	3.05%	\$ 17.8700	1	\$ 17.87	\$ 0.6	4 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 9		9				1	\$ - ¢ -	\$ -			1 9		9		
			1 \$			1 \$	1	Š	- 1			1	\$ -	\$ -			1 5	:	Š	- :	
Distribution Volumetric Rate	per kWh	\$ 0.0210	15000 \$	315.00	\$ 0.0216	15000 \$	324.00	Š	9.00	2.86%	\$ 0.0227	15000	\$ 340.50	\$ 16.5	0 5.09%	\$ 0.023	15000 \$	357.00	Š	16.50	4.85%
Smart Meter Disposition Rider			15000 \$	-		15000 \$	-	\$	-		• • • • • • • • • • • • • • • • • • • •	15000	\$ -	\$ -			15000 \$	-	\$	-	
LRAM & SSM Rate Rider	per kWh	\$ -	15000 \$	-	\$ 0.00023	15000 \$	3.45	\$	3.45		\$ -	15000	\$ -	-\$ 3.4	5 -100.00%	\$ -	15000 \$	-	\$	-	
			15000 \$	-		15000 \$	-	\$	-			15000	\$ -	\$ -			15000 \$	-	\$	-	
			15000 \$	-		15000 \$	-	\$	-			15000	\$ -	\$ -			15000 \$	-	\$	-	
			15000 \$	-		15000 \$	-	\$	-			15000	\$ -	\$ -			15000 \$	-	\$	-	
			15000 \$ 15000 \$	-		15000 \$ 15000 \$	-	\$	-			15000 15000	\$ -	\$ - \$ -			15000 \$ 15000 \$		3	-	
			15000 \$			15000 \$	1	Š	- 1			15000	\$ -	\$ -			15000 \$	:	Š	- :	
			15000 \$	-		15000 \$	-	Š	-			15000	\$ -	\$ -			15000 \$		Š	-	
Sub-Total A (excluding pass thr	rough)		\$	331.72		\$	344.68	\$	12.96	3.91%			\$ 358.37	\$ 13.6	9 3.97%		\$	375.57	\$	17.20	4.80%
Deferral/Variance Account	per kWh	\$ -			-\$ 0.00084								_	_							
Disposition Rate Rider Group 1			15000 \$	-		15000 -\$	12.60	-\$	12.60			15000	\$ -	\$ 12.6	0 -100.00%		15000 \$	-	\$	-	
Deferral/Variance Account	I-\A/I-				£ 0.00007																
Disposition Rate Rider Group 2	per kWh		15000 \$	-	\$ 0.00007	15000 \$	1.05	s	1.05			15000	s -	-\$ 1.0	5 -100.00%		15000 \$		s		
Disposition (Vale (Vide) Group 2			10000			.0000	1.00	ľ	1.00			.0000	<b>~</b>	Ψ	100.0070		10000		ľ		
Deferral / Variance Accounts	per kWh																				
Balances (excluding Global	•		15000 \$	-	-\$ 0.0015	15000 -\$	22.64	-\$	22.64			15000	\$ -	\$ 22.6	4 -100.00%		15000 \$	-	\$	-	
Adj.) - NON-WMP																					
			15000 \$			15000 \$		\$	-			15000	\$ -	\$ -			15000 \$		\$	-	
Low Voltage Service Charge	per kWh	\$ 0.00006	15,537 \$	0.93	\$ 0.00006	15,503 \$	0.93	-\$	0.00	-0.22%	\$ 0.00006	15,503	\$ 0.93	\$ -	0.00%	\$ 0.0000		0.93	\$	-	0.00%
Line Losses on Cost of Power Smart Meter Entity Charge	Monthly	\$ 0.1021 \$ 0.7900	537 \$ 1 \$	54.85 0.79	\$ 0.1021 \$ 0.7900	503 \$	51.33 0.79	-\$ \$	3.52	-6.42% 0.00%	\$ 0.1021 \$ 0.7900	503	\$ 51.33 \$ 0.79	\$ -	0.00% 0.00%	\$ 0.102° \$ 0.7900		51.33 0.79	\$	-	0.00% 0.00%
Sub-Total B - Distribution	IVIORITIIY	\$ 0.7900	1 3		\$ 0.7900	1 3		_			\$ 0.7900	'		-		\$ 0.7900	, ,		,		
(includes Sub-Total A)			\$	388.29		\$	363.54	-\$	24.75	-6.37%			\$ 411.42	\$ 47.8	8 13.17%		\$	428.62	\$	17.20	4.18%
RTSR - Network	per kWh	\$ 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	per kWh	\$ 0.0040	15537 \$	62.15	\$ 0.0040	15503 \$	62.01	-\$	0.14	-0.22%	\$ 0.0040	15503	\$ 62.01	s -	0.00%	\$ 0.0046	15503 \$	62.01	s		0.00%
Transformation Connection	P =							-			•				0.007.0	• 0.00			Ť		
Sub-Total C - Delivery (including Sub-Total B)			\$	559.20		\$	534.07	-\$	25.13	-4.49%			\$ 581.94	\$ 47.8	8.96%		\$	599.14	\$	17.20	2.96%
Wholesale Market Service	per kWh	\$ 0.0044			\$ 0.0044						\$ 0.0044		_	_		\$ 0.004	1 .		-		
Charge (WMSC)	por krem	0.0011	15537 \$	68.36	Ψ 0.0011	15503 \$	68.21	-\$	0.15	-0.22%	<b>Q</b> 0.0011	15503	\$ 68.21	\$ -	0.00%	<b>Q</b> 0.001	15503 \$	68.21	\$	-	0.00%
Rural and Remote Rate	per kWh	\$ 0.0013	15537 \$	20.20	\$ 0.0013	15503 \$	20.15	-S	0.04	-0.22%	\$ 0.0013	15503	\$ 20.15	s -	0.00%	\$ 0.0013	15503 \$	20.15	s		0.00%
Protection (RRRP)						15503 \$		-3	0.04			15503		\$ -			15503 \$		Þ	-	
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		0.25	\$	-	0.00%
Debt Retirement Charge (DRC)		\$ 0.0069	15000 \$	104.10	\$ 0.0069	15000 \$	104.10	\$	-	0.00%	\$ 0.0069	15000		\$ -	0.00%	\$ 0.0069		104.10	\$	-	0.00%
TOU - Off Peak TOU - Mid Peak		\$ 0.0800 \$ 0.1220	9600 \$ 2700 \$	768.00 329.40	\$ 0.0800 \$ 0.1220	9600 \$ 2700 \$	768.00 329.40	\$		0.00%	\$ 0.0800 \$ 0.1220	9600 2700	\$ 768.00 \$ 329.40	\$ - \$ -	0.00% 0.00%	\$ 0.0800 \$ 0.1220		768.00 329.40	3	-	0.00% 0.00%
TOU - On Peak		\$ 0.1610	2700 \$	434.70	\$ 0.1610	2700 \$	434.70	Š	-	0.00%	\$ 0.1220	2700		\$ -	0.00%	\$ 0.122		434.70	Š	-	0.00%
Energy - RPP - Tier 1		\$ 0.0940	750 \$		\$ 0.0940	750 \$	70.50	Š	-	0.00%	\$ 0.0940	750		\$ -	0.00%	\$ 0.0940		70.50	Š	-	0.00%
Energy - RPP - Tier 2		\$ 0.1100	14250 \$	1,567.50	\$ 0.1100	14250 \$	1,567.50	\$	-	0.00%	\$ 0.1100	14250		\$ -	0.00%	\$ 0.1100		1,567.50	\$	-	0.00%
Total Bill on TOU (before Taxes			Š	2,284.21	1		2,258.88	-¢	25.33	-1.11%			\$ 2,306.76	\$ 47.8	8 2.12%		ę	2,323.96	Te	17.20	0.75%
HST	5)	13%	\$	296.95	13%	Š	293.65	-\$	3.29	-1.11%	13%		\$ 299.88	\$ 6.2		139	% S	302.11	Š	2.24	0.75%
Total Bill (including HST)		1370	\$	2,581.16	1070	š	2,552.54	-S	28.62	-1.11%	10,0		\$ 2,606.64	\$ 54.1			Š	2,626.07	Š	19.44	0.75%
Ontario Clean Energy Bene	efit 1		-\$	258.12		-\$	255.25	\$	2.87	-1.11%			-\$ 260.66	-\$ 5.4	1 2.12%		-\$	262.61	-\$	1.95	0.75%
Total Bill on TOU (including OC			\$	2,323.04		\$	2,297.29	-\$	25.75	-1.11%			\$ 2,345.98	\$ 48.6	9 2.12%		\$	2,363.46	\$	17.49	0.75%
Total Bill on RPP (before Taxes		1	¢	2,390.11			2,364.78	-\$	25.33	-1.06%			\$ 2,412.66	\$ 47.8	8 2.02%			2,429.86	S	17.20	0.71%
HST	,,	13%	s	310.71	13%	s	307.42	-\$	3.29	-1.06%	13%		\$ 313.65	\$ 6.2		139	% S	315.88	\$	2.24	0.71%
Total Bill (including HST)		.0,0	\$	2,700.82	.070	s	2,672.20	-\$	28.62	-1.06%	.070		\$ 2,726.30	\$ 54.1			\$	2,745.74	\$	19.44	0.71%
Ontario Clean Energy Bene	efit 1		-\$	270.08		-\$	267.22	\$	2.86	-1.06%			-\$ 272.63	-\$ 5.4		1	-\$	274.57	-\$	1.94	0.71%
Total Bill on RPP (including OCI			\$	2,430.74		\$	2,404.98	-\$	25.76	-1.06%			\$ 2,453.67	\$ 48.6	9 2.02%		\$	2,471.17	\$	17.50	0.71%

Loss Factor (%) 3.5800% 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

			Curre	nt Board-/	App	roved
	Charge Unit		Rate (\$)	Volume		Charge (\$)
Monthly Service Charge	Monthly	S	16.7200	- 1	\$	16.72
Smart Meter Rate Adder	MOULTRY	3	16.7200	1	\$	10.72
Smart Meter Rate Adder				1	\$	-
						-
				1	\$	-
				1	\$	-
				1	\$	-
Distribution Volumetric Rate	per kWh	\$	0.0210	15000	\$	315.00
Smart Meter Disposition Rider		1		15000	\$	-
LRAM & SSM Rate Rider	per kWh	s		15000	\$	-
Ero un a com rato rato	por arri	_		15000	\$	_
				15000	\$	
				15000	\$	-
						-
				15000	\$	-
				15000	\$	-
				15000	\$	-
				15000	\$	-
Sub-Total A (excluding pass thr	ough)				\$	331.72
Deferral/Variance Account	per kWh	S	-			
Disposition Rate Rider Group 1	F	1		15000	\$	_
Diopositori Nate Nider Group 1		1		.0000	"	
Defense (Alexandra)						
Deferral/Variance Account	per kWh					
Disposition Rate Rider Group 2				15000	\$	-
Deferral / Variance Accounts	per kWh					
Balances (excluding Global				15000	\$	-
Adj.) - NON-WMP						
riaji) itori irriii				15000	\$	_
Low Voltage Service Charge	per kWh	s	0.00006	15.537	\$	0.93
	perkyvn				\$	
Line Losses on Cost of Power		\$	0.1021	537		54.85
Smart Meter Entity Charge	Monthly	\$	0.7900	1	\$	0.79
Sub-Total B - Distribution					\$	388.29
(includes Sub-Total A)					*	000.20
RTSR - Network	per kWh	\$	0.0070	15537	\$	108.76
RTSR - Line and		s	0.0040	15537		
Transformation Connection	per kWh	2	0.0040	15537	\$	62.15
Sub-Total C - Delivery		1				
(including Sub-Total B)					\$	559.20
Wholesale Market Service	I-VA/I-		0.0044			
	per kWh	\$	0.0044	15537	\$	68.36
Charge (WMSC)		I			'	
Rural and Remote Rate	per kWh	\$	0.0013	15537	\$	20.20
Protection (RRRP)		1		10001		20.20
Standard Supply Service Charge	Monthly	\$	0.2500	1	\$	0.25
Debt Retirement Charge (DRC)		Š	0.0069	15000	\$	104.10
TOU - Off Peak		s	0.0800	9600	\$	768.00
TOU - Oil Feak		s	0.1220	2700	\$	329.40
		\$		2700	\$	434.70
TOU - On Peak			0.1610			
Energy - RPP - Tier 1		\$	0.0940	750	\$	70.50
Energy - RPP - Tier 2		\$	0.1100	14250	\$	1,567.50
						2 204 24
Total Bill on TOU (before Taxes	)	1			\$	2,284.21
HST		1	13%		\$	296.95
Total Bill (including HST)		1			\$	2,581.16
Ontario Clean Energy Bene	fit 1	1			-\$	258.12
Total Bill on TOU (including OC					\$	2,323.04
	ED)	_			Þ	2,323.04
					\$	2,390,11
	1				\$	310.71
Total Bill on RPP (before Taxes	)		130/			
Total Bill on RPP (before Taxes	)		13%			0.700.00
Total Bill on RPP (before Taxes HST Total Bill (including HST)			13%		\$	2,700.82
Total Bill on RPP (before Taxes HST Total Bill (including HST) Ontario Clean Energy Bene	fit <sup>1</sup>		13%		\$ -\$	2,700.82 270.08
Total Bill on RPP (before Taxes HST Total Bill (including HST)	fit <sup>1</sup>		13%		\$	

	2019 Prop	osec			Impact 20	19 vs 2018
Rate	Volume		Charge		<b>01</b>	n/ Ol
(\$)	1		(\$) 19.17		Change	% Change 3.23%
19.1700	1	\$	19.17	\$	0.60	3.23%
	1	\$	-	\$	-	
	1	\$		\$		
	1	\$		\$		
	1	\$		\$		
0.0247	15000	\$	370.50	\$	13.50	3.78%
0.0247	15000	\$	370.50	\$	13.30	3.7070
-	15000	\$		\$		
	15000	\$		\$		
	15000	\$	-	\$		
			-			
	15000 15000	\$	-	\$		
		\$	-	\$		
	15000 15000	\$	-	\$		
		\$	-			
	15000	\$	389.67	\$	14.10	3.75%
		Ÿ	303.07	Ÿ	14.10	3.1370
	15000	\$	-	\$	-	
	15000	\$	-	\$	-	
	15000	\$	-	\$		
	15000	\$	-	\$		
0.00006	15,503	\$	0.93	\$		0.00%
0.1021	503	\$	51.33	\$	-	0.00%
0.7900	1	\$	0.79	\$		0.00%
		\$	442.72	\$	14.10	3.29%
0.0070	15503	s	108.52	\$	-	0.00%
0.0040	15503	\$	62.01	s		0.00%
0.0040	15505	9	02.01	Ą		0.0078
		\$	613.24	\$	14.10	2.35%
0.0044	15503	\$	68.21	\$		0.00%
		_		1 -		2.30%
0.0013	15503	\$	20.15	\$		0.00%
0.2500	1	\$	0.25	\$	-	0.00%
0.0069	15000	\$	104.10	\$	-	0.00%
0.0800	9600	\$	768.00	\$	-	0.00%
0.1220	2700	\$	329.40	\$	-	0.00%
0.1610	2700	\$	434.70	\$	-	0.00%
0.0940	750	\$	70.50	\$	-	0.00%
0.1100	14250	\$	1,567.50	\$	-	0.00%
		\$	2,338.06	\$	14,10	0.61%
13%		\$	303.95	Š	1.83	0.61%
.570		\$	2,642.00	\$	15.93	0.61%
		-\$	264.20	-\$	1.59	0.61%
		\$	2,377.80	\$	14.34	0.61%
		\$	2,443.96	\$	14.10	0.58%
13%		\$	317.71	\$	1.83	0.58%
.070		\$	2,761.67	\$	15.93	0.58%
		-\$	276.17	-\$	1.60	0.58%
		S	2.485.50	S	14.33	0.58%

		2020 Prop	ose	d		In	pact 202	0 vs 2019
	Rate (\$)	Volume		Charge (\$)			hange	% Change
¢	19.4700	1	\$	19.47	1	\$	0.30	1.56%
Φ	19.4700	1	\$	13.47		\$	0.50	1.507
		1	\$			\$		
		1	\$			ě		
		1	\$			\$		
		1	\$			Š		
\$	0.0252	15000	\$	378.00		\$	7.50	2.02%
Ψ	0.0202	15000	\$	-		Š		2.027
\$		15000	\$			\$		
Ψ.		15000	\$			\$		
		15000	\$			Š		
		15000	\$			\$		
		15000	\$			Š		
		15000	\$			\$	-	
		15000	\$			\$	-	
		15000	ŝ			s	-	
			\$	397.47		\$	7.80	2.00%
			_					
		15000	\$	-		\$	-	
		15000	\$			\$	_	
		13000	¥			Ψ		
		15000	\$			\$		
		10000	•			•		
		15000	\$			\$	-	
\$	0.00006	15,503	\$	0.93		\$	-	0.00%
\$	0.1021	503	\$	51.33		\$	-	0.00%
\$	0.7900	1	\$	0.79		\$	-	0.00%
			\$	450.52		\$	7.80	1.76%
\$	0.0070	15503	\$	108.52		\$	-	0.00%
\$	0.0040	15503	\$	62.01		\$	-	0.00%
			\$	621.04		\$	7.80	1.27%
\$	0.0044						7.00	
Ψ	0.0011	15503	\$	68.21		\$	-	0.00%
\$	0.0013					_		0.5
~	2.2010	15503	\$	20.15		\$	-	0.00%
\$	0.2500	1	\$	0.25		\$	-	0.00%
\$	0.0069	15000	\$	104.10		\$	-	0.00%
\$	0.0800	9600	\$	768.00		\$	-	0.00%
\$	0.1220	2700	\$	329.40		\$	-	0.00%
\$	0.1610	2700	\$	434.70		S	-	0.00%
\$	0.0940	750	\$	70.50		\$	-	0.00%
\$	0.1100	14250	\$	1,567.50	Ш	\$	-	0.00%
			\$	2,345.86		\$	7.80	0.33%
	13%		\$	304.96		\$	1.01	0.33%
	13/0		\$	2,650.82		\$	8.81	0.33%
			-\$	265.08		-\$	0.88	0.33%
			S	2,385.74		S	7.93	0.33%
	400		\$	2,451.76		\$	7.80	0.32%
	13%		\$	318.73		\$	1.01	0.32%
			\$	2,770.49		\$	8.81	0.32%
			-\$	277.05		-\$	0.88	0.32%
			\$	2,493,44		\$	7.93	0.32%

Loss Factor (%) 3.5800% 3.3500% 3.3500%

Customer Class: General Service 50 to 1,499 KW

		Curr	ent Board-Appr			2016 Proposed		Impact 201			2017 Propos	sea	Impact 201	7 vs 2016		2018 Propos			018 vs 2017
		Rate	Volume	Charge	Rate	Volume	Charge	•		Rate	Volume	Charge			Rate	Volume	Charge	•	
	Charge Unit	(\$)		(\$)	(\$)		(\$)	\$ Change	% Change	(\$)		(\$)	\$ Change	% Change	(\$)		(\$)	\$ Change	% Chan
Monthly Service Charge Smart Meter Rate Adder	Monthly	\$ 260.8200	1 \$	260.82	\$ 200.000	0 1 \$	200.00	-\$ 60.82	-23.32%	\$ 200.0000	1	\$ 200.00 \$ -	\$ -	0.00%	\$ 200.0000		\$ 200.00 \$ -	\$ -	0.0
Smart Weter Rate Adder			1 3			1 8	- 1	\$ -			1	s -	\$ -				\$ -	s -	
			1 \$	-		1 8	-	\$ -			1	\$ -	\$ -				\$ -	s -	
			1 \$	-		1 \$	-	\$ -			1	\$ -	\$ -			1		\$ -	
			1 \$			1 \$		\$ -				\$ -	\$ -			_1		\$ -	
istribution Volumetric Rate mart Meter Disposition Rider	per kW	\$ 3.5691	50 \$ 51100 \$	178.46	\$ 4.070	6 50 \$ 51100 \$	203.53	\$ 25.08 \$	14.05%	\$ 4.3174	50 51100	\$ 215.87	\$ 12.34	6.06%	\$ 4.5762	50 51100		\$ 12.94 \$ -	5.9
RAM & SSM Rate Rider	per kW	s .	50 \$		-\$ 0.077		3.86	-\$ 3.86				s -	\$ 3.86	-100.00%		50		s -	
			51100 \$	-		51100 \$	-	\$ -			51100	\$ -	\$ -			51100	\$ -	\$ -	
			51100 \$	-		51100 \$	-	\$ -			51100		\$ -			51100		\$ -	
			51100 \$	-		51100 \$	-	\$ -			51100		\$ -			51100		\$ -	
			51100 \$ 51100 \$			51100 \$ 51100 \$	-	\$ -			51100 51100	\$ - \$ -	\$ -			51100 51100		\$ - \$	
			51100 \$			51100 \$		\$ -			51100		\$ -			51100		s -	
			51100 \$	-		51100 \$	-	\$ -			51100		\$ -			51100		\$ -	
ub-Total A (excluding pass thro			\$	439.28		\$	399.67	-\$ 39.60	-9.01%			\$ 415.87	\$ 16.20	4.05%			\$ 428.81	\$ 12.94	3.1
Deferral/Variance Account Disposition Rate Rider Class 1	per kW	\$ -	50 \$		-\$ 0.3554	2 50 -\$	17.77	-\$ 17.77	.		50	s -	\$ 17.77	-100.00%		50	s -	s -	
isposition Rate Rider Class 1			30 9	-	-ψ 0.555-	2 30 3	17.77	Ψ 17.77			30	•	Ψ 17.77	-100.0076		30		•	
eferral/Variance Account	per kW															4	i		
Disposition Rate Rider Class 2			50 \$	-	-\$ 0.029	0 50 -\$	1.45	-\$ 1.45			50	\$ -	\$ 1.45	-100.00%		50	\$ -	\$ -	
																4	i		
Peferral/Variance Account Disposition Rate Rider - Global	per kWh		51100 S		\$ 0.002	8 51100 S	143.59	\$ 143.59			51100		-\$ 143.59	-100.00%		51100	1 e	s -	
diustment			31100 \$	-	\$ 0.002	51100 \$	143.39	\$ 143.38	'		31100	•	-φ 143.38	-100.00%		31100	, -	•	
eferral / Variance Accounts	per kW															4	i		
alances (excluding Global Adj.)			50 \$	-	-\$ 0.634	5 50 -\$	31.73	-\$ 31.73			51100	\$ -	\$ 31.73	-100.00%		51100	\$ -	\$ -	
ON-WMP							4.00							0.0404					
ow Voltage Service Charge ine Losses on Cost of Power	per kW	\$ 0.02354 \$ 0.1021	50 \$ 1,829 \$	1.18 186.85	\$ 0.0252 \$ 0.102		1.26 174.85	\$ 0.09 -\$ 12.00		\$ 0.02549 \$ 0.1021	50 1,712	\$ 1.27 \$ 174.85	\$ 0.01	0.91% 0.00%	\$ 0.02555 \$ 0.1021		\$ 1.28 \$ 174.85	\$ 0.00 \$ -	0.2
Smart Meter Entity Charge	Monthly	\$ 0.1021	1 8	-	\$ -	1 5	- 174.00	\$ -	-0.4270	\$ 0.1021	1,712		\$ -	0.0076	S -	1,712		s -	0.0
ub-Total B - Distribution			s	627.30		s	668.43	\$ 41.12	6.56%			\$ 591.99	-\$ 76.44	-11.44%			\$ 604.94	\$ 12.94	2.1
ncludes Sub-Total A)		\$ 29072	50 \$					\$ .			50	-					1		
TCD Line and Transformation	per kW	Q 2.0012			\$ 2.907		145.36	•	0.00%	\$ 2.9072	50		•	0.00%	\$ 2.9072			\$ -	0.0
onnection	per kW	\$ 1.6232	50 \$	81.16	\$ 1.623	2 50 \$	81.16	\$ -	0.00%	\$ 1.6232	50	\$ 81.16	\$ -	0.00%	\$ 1.6232	50	\$ 81.16	\$ -	0.0
ub-Total C - Delivery			s	853.82		e	894.95	\$ 41.12	4.82%			\$ 818.51	-\$ 76.44	-8.54%			\$ 831.46	\$ 12.94	1.5
ncluding Sub-Total B)			,	033.02		,	034.33	9 41.12	4.0270			\$ 010.51	70.4	-0.5470			\$ 031.40	\$ 12.54	1.0
/holesale Market Service :harge (WMSC)	per kWh	\$ 0.0044	52929 \$	232.89	\$ 0.004	52812 \$	232.37	-\$ 0.52	-0.22%	\$ 0.0044	52812	\$ 232.37	\$ -	0.00%	\$ 0.0044	52812	\$ 232.37	\$ -	0.0
ural and Remote Rate	per kWh	\$ 0.0013			\$ 0.001	3				\$ 0.0013					\$ 0.0013		1.		
rotection (RRRP)	por kerri	0.0010	52929 \$	68.81	ψ 0.00	52812 \$	68.66	-\$ 0.15	-0.22%	Ψ 0.0010	52812	\$ 68.66	\$ -	0.00%	Q.0010	52812	\$ 68.66	\$ -	0.0
	Monthly	\$ 0.2500	1 \$	0.25	\$ 0.250		0.25	\$ -	0.00%	\$ 0.2500		\$ 0.25	\$ -	0.00%	\$ 0.2500		\$ 0.25	\$ -	0.0
ebt Retirement Charge (DRC)		\$ 0.0069	51100 \$ 32704 \$	354.63 2,616.32	\$ 0.006		354.63 2.616.32	\$ -	0.00%	\$ 0.0069	51100 32704		\$ - \$ -	0.00%	\$ 0.0069			\$ - \$ -	0.0
OU - Off Peak OU - Mid Peak		\$ 0.0800 \$ 0.1220	32704 \$ 9198 \$	1,122.16	\$ 0.080 \$ 0.122		1,122.16	\$ -	0.00%	\$ 0.0800 \$ 0.1220	9198		\$ - \$ -	0.00%	\$ 0.0800 \$ 0.1220			\$ - \$ -	0.0
OU - On Peak		\$ 0.1610	9198 \$	1,480.88	\$ 0.161		1,480.88	\$ -	0.00%	\$ 0.1610	9198		\$ -	0.00%	\$ 0.1610			š -	0.0
nergy - RPP - Tier 1		\$ 0.0940	750 \$	70.50	\$ 0.094	0 750 \$	70.50	\$ -	0.00%	\$ 0.0940	750	\$ 70.50	\$ -	0.00%	\$ 0.0940	750	\$ 70.50	\$ -	0.0
nergy - RPP - Tier 2		\$ 0.1100	50350 \$	5,538.50	\$ 0.110	0 50350 \$	5,538.50	\$ -	0.00%	\$ 0.1100	50350	\$ 5,538.50	\$ -	0.00%	\$ 0.1100	50350	\$ 5,538.50	\$ -	0.0
otal Bill on TOU (before Taxes)			\$	6,729.76	1	\$	6,770.21	\$ 40.45	0.60%			\$ 6,693.78	-\$ 76.44	-1.13%		-	\$ 6,706.72	\$ 12.94	0.1
HST		13%	\$	874.87	13	% \$	880.13	\$ 5.26		13%		\$ 870.19	-\$ 9.94		13%		\$ 871.87	\$ 1.68	
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	0.1
Ontario Clean Energy Benef			\$	7.604.63		\$	7.650.34	\$ 45.71	0.000/			\$ 7.563.97	-\$ 86.37				\$ 7,578.60	\$ 14.63	
otal Bill on TOU (including OCE	:B)		\$	7,604.63		\$	7,650.34	\$ 45.71				\$ 7,563.97	-\$ 86.37	-1.13%		_	\$ 7,578.60	\$ 14.63	
otal Bill on RPP (before Taxes)			\$	7,119.41		\$	7,159.86	\$ 40.45				\$ 7,083.42	-\$ 76.44				\$ 7,096.37	\$ 12.94	
HST		13%	\$	925.52	13	% \$	930.78	\$ 5.26		13%		\$ 920.85	-\$ 9.94		13%	٥	\$ 922.53	\$ 1.68	
Total Bill (including HST)	era 1		\$	8,044.93		\$	8,090.64	\$ 45.71	0.57%			\$ 8,004.27	-\$ 86.37	-1.07%			\$ 8,018.90	\$ 14.63	0.
	III		,	-	1	5	-	φ -	1 1	1	1	Φ -	φ -			1 /	9		1
Ontario Clean Energy Benef otal Bill on RPP (including OCE			e	8.044.93		e	8.090.64	\$ 45.71	0.57%			\$ 8.004.27	-\$ 86.37	-1.07%			\$ 8.018.90	\$ 14.63	0.1

Customer Class: General Service 50 to 1,499 KW

											19 Proposed Impact 2019 vs 2018							2020 Propo	Impact 2020 vs 2019				
			Rate	Volume		Charge			Rate	Volume		Charge					Rate	Volume		Charge			
	Charge Unit	_	(\$)			(\$)		•	(\$)		•	(\$)		Change	% Change		(\$)			(\$)	\$ 1	Change	% Change
Monthly Service Charge	Monthly	\$	260.8200	1	\$	260.82		\$ 2	200.0000	1	\$ 6	200.00	\$	-	0.00%	\$	200.0000	1	\$	200.00	\$		0.00%
Smart Meter Rate Adder				1	\$					1	\$	- :	\$					1	\$	1	\$	- 1	
				1	Š						s	-	s	-				i	\$	-	s		
				1	\$	-					\$	-	\$	-				1	\$	-	\$	-	
				1	\$	-					\$	-	\$	-				1	\$	-	\$	-	
Distribution Volumetric Rate	per kW	\$	3.5691	50 51100	\$	178.46		\$	4.7982		\$	239.91	\$	11.10	4.85%	\$	4.9237	50 51100	\$	246.19	\$	6.28	2.62%
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kW	s		51100	S					51100	\$		\$					51100	\$	1	\$		
EKAW & SOW Rate Rider	poi KVV	3	-	51100	Š	-					\$	-	\$	-				51100	\$	-	\$		
				51100	\$	-				51100	\$	-	\$	-				51100	\$	-	\$	-	
				51100	\$	-					\$	-	\$	-				51100	\$	-	\$	-	
				51100 51100		-					\$	-	\$	-				51100 51100		-	\$	- :	
				51100							\$		s	- 1				51100			\$	1 1	
				51100		-				51100		-	\$	-				51100		-	\$		
Sub-Total A (excluding pass thr	ough)				\$	439.28					\$	439.91	\$	11.10	2.59%				\$	446.19	\$	6.28	1.43%
Deferral/Variance Account	per kW	\$	-	50	\$					50	s		s					50	\$		s		
Disposition Rate Rider Class 1				50	۵	-				50	э	-	Þ					50	Ф	-	э	- 1	
Deferral/Variance Account	per kW																						
Disposition Rate Rider Class 2				50	\$	-				50	\$	-	\$	-				50	\$	-	\$	-	
Deferral/Variance Account	per kWh									54400								E4400					
Disposition Rate Rider - Global Adjustment				51100	\$	-				51100	\$	-	\$	-				51100	\$	-	\$		
Deferral / Variance Accounts	per kW																						
Balances (excluding Global Adj.)	porker			50	\$					51100	\$	-	\$					51100	\$	-	\$	-	
NON-WMP													١.								١.		
Low Voltage Service Charge	per kW	S	0.02354 0.1021	50 1,829	\$	1.18 186.85		\$ S	0.02557	50	\$	1.28 174.85	\$	0.00	0.08%	\$	0.02558 0.1021	50	\$	1.28 174.85	\$	0.00	0.04% 0.00%
Line Losses on Cost of Power Smart Meter Entity Charge	Monthly	\$	0.1021	1,829	ş	180.85		s S	0.1021		\$	174.85	\$		0.00%	\$	0.1021	1,712	\$	174.85	\$	1	0.00%
Sub-Total B - Distribution	WORKING	Ť			s	627.30	l f	_			s	616.04	s	11.10	1.84%	_			\$	622,31	\$	6.28	1.02%
(includes Sub-Total A)							L						Ŀ										
RTSR - Network	per kW	\$	2.9072	50	\$	145.36		\$	2.9072	50	\$	145.36	\$	-	0.00%	\$	2.9072	50	\$	145.36	\$		0.00%
RTSR - Line and Transformation Connection	per kW	\$	1.6232	50	\$	81.16		\$	1.6232	50	\$	81.16	\$	-	0.00%	\$	1.6232	50	\$	81.16	\$	-	0.00%
Sub-Total C - Delivery					s		1 1					842.56			4.040/				s	212.00	s		0.74%
(including Sub-Total B)					>	853.82					\$	842.56	\$	11.10	1.34%				*	848.83	\$	6.28	0.74%
Wholesale Market Service	per kWh	\$	0.0044	52929	\$	232.89		\$	0.0044	52812	\$	232.37	\$	-	0.00%	\$	0.0044	52812	\$	232.37	\$		0.00%
Charge (WMSC) Rural and Remote Rate	per kWh	s	0.0013					s	0.0013							s	0.0013						
Protection (RRRP)	perkwii	٦	0.0013	52929	\$	68.81		٠	0.0013	52812	\$	68.66	\$	-	0.00%	φ	0.0013	52812	\$	68.66	\$	-	0.00%
Standard Supply Service Charge	Monthly	\$	0.2500	1	\$	0.25		\$	0.2500		\$	0.25	\$	-	0.00%	\$		1	\$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)		\$	0.0069	51100		354.63		\$	0.0069	51100		354.63	\$	-	0.00%	\$		51100		354.63	\$	-	0.00%
TOU - Off Peak		S	0.0800	32704 9198		2,616.32 1,122.16		\$ \$	0.0800	32704 9198		2,616.32 1,122.16	\$	-	0.00%	\$	0.0800	32704 9198		2,616.32 1,122.16	\$		0.00%
TOU - Mid Peak TOU - On Peak		S	0.1220 0.1610	9198		1,480.88		s S	0.1220	9198		1,480.88	\$	- 1	0.00%	\$	0.1220 0.1610	9198		1,480.88	\$	1 1	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	1	т			s	6,729.76					s	6,717.82	S	11.10	0.17%				\$	6,724.10	S	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 Bene					\$						\$	-	\$	-					\$		\$	-	
Total Bill on TOU (including OC	EB)	_			\$	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		1	13%		\$	925.52			13%		\$	923.97	\$	1.44	0.16%		13%		\$	924.79	\$	0.82	0.09%
Total Bill (including HST)	e. 1	1			\$	8,044.93					\$	8,031.44	\$	12.54	0.16%				\$	8,038.53	\$	7.09	0.09%
Ontario Clean Energy Bene					\$	8,044.93					\$	8,031.44	\$	12.54	0.16%				\$	8,038.53	\$	7.09	0.09%
Total Bill on RPP (including OCI																							

Customer Class: General Service 50 to 1,499 KW

		250 Curr	ent Board-Appr	oved		2016	Propos	ed	lm	pact 2016	vs 2015		20	17 Proposed		Impact 2	017 vs 2016			2018 Propos	ed	Impact 20	018 vs 2017
		Rate	Volume	Charge	Rate		ume	Charge				Rate			Charge			Rat		Volume	Charge		
	Charge Unit	(\$)	4.6	(\$)	(\$)	200	4 6	(\$)	\$ Ch		% Change	(\$)	00	4 6	(\$)	\$ Change	% Change	(\$)		4 (	(\$)	\$ Change	% Chang
Monthly Service Charge Smart Meter Rate Adder	Monthly	\$ 260.8200	1 \$ 1 \$	260.82	\$ 200.0	000	1 0	200.00	-\$ S	60.82	-23.32%	\$ 200.00	00	1 \$	200.00	\$ -	0.00%	\$ 200.	0000	1 3	200.00	\$ -	0.00
Smart Weter Rate Adder			1 \$				1 \$		Š	-				1 \$		\$ -				113		\$ -	
			1 \$	-			1 \$	-	\$	-				1 \$	-	\$ -				1 5	-	\$ -	
			1 \$	-			1 \$		\$	-				1 \$	-	\$ -				1 5	-	\$ -	
			1 \$				1 \$		\$					1 \$		\$ -				1 5		\$ -	
Distribution Volumetric Rate	per kW	\$ 3.5691	250 \$ 127750 \$	892.28	\$ 4.0		250 \$ 27750 \$		\$	125.38	14.05%	\$ 4.31		250 \$ 127750 \$	1,079.35	\$ 61.7	6.06%	\$ 4.	5762	250 S 127750 S	1,144.05	\$ 64.70	5.99
Smart Meter Disposition Rider LRAM & SSM Rate Rider	per kW	e .	250 \$	:	-S 0.0°		250 -\$		-\$	19.28		s .		250 \$		\$ 19.2	-100.00%	e		250		\$ -	
ETAW & GOW TRate Trides	pei kvv	•	127750 \$	-	-5 0.0		27750 \$		\$	-				127750 \$	-	\$ -	100.0070	,		127750		\$ -	
			127750 \$	-			27750 \$	-	\$	-				127750 \$	-	\$ -				127750	-	\$ -	
			127750 \$	-			27750 \$		\$	-				127750 \$	-	\$ -				127750	-	\$ -	
			127750 \$ 127750 \$	-			27750 \$ 27750 \$		\$	-				127750 \$ 127750 \$	-	\$ -				127750 S	-	\$ -	
			127750 \$				27750 \$		9					127750 \$		\$ -				127750 3		\$ -	
			127750 \$				27750 \$		Š	-				127750 \$		\$ -				127750 5		\$ -	
Sub-Total A (excluding pass the	ough)		\$	1,153.10			\$	1,198.37	\$	45.28	3.93%			\$	1,279.35	\$ 80.9	6.76%				1,344.05	\$ 64.70	5.06
Deferral/Variance Account	per kW	\$ -	050 -		-\$ 0.3	554	050			00.05		\$ -					400.0	\$	-	050			
Disposition Rate Rider Class 1			250 \$	-			250 -\$	88.85	-\$	88.85				250 \$	-	\$ 88.8	-100.00%			250	-	\$ -	
Deferral/Variance Account	per kW	e			-\$ 0.00	200						s -											
Disposition Rate Rider Class 2	pei kvv	•	250 \$	-	-\$ 0.0.	290	250 -\$	7.25	-s	7.25		3 -		250 \$	-	\$ 7.2	-100.00%	٩	-	250 5		s -	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,								-	1													1	
Deferral/Variance Account	per kWh				\$ 0.0																		
Disposition Rate Rider - Global			127750 \$	-		13	27750 \$	358.98	\$	358.98				127750 \$	-	-\$ 358.9	-100.00%			127750	-	\$ -	
Adjustment																							
Deferral / Variance Accounts Balances (excluding Global Adj.)	per kW		250 \$		-\$ 0.6	345	250 -\$	158.63	-s	158.63				127750 \$		\$ 158.6	3 -100.00%			127750		s -	
NON-WMP			230 ψ	-			250	130.03	-\$	130.03				127730 \$	-	ψ 130.0	-100.0078			12//30	,	Ψ -	
Low Voltage Service Charge	per kW	\$ 0.02354	250 \$	5.89	\$ 0.02	526	250 \$	6.32	\$	0.43	7.31%	\$ 0.025	49	250 \$	6.37	\$ 0.0	0.91%	\$ 0.0	2555	250	6.39	\$ 0.02	0.24
Line Losses on Cost of Power		\$ 0.1021	4,573 \$	467.13	\$ 0.1	021	,280 \$	437.12	-\$	30.01	-6.42%	\$ 0.10	21	4,280 \$	437.12	\$ -	0.00%		1021	4,280		\$ -	0.00
Smart Meter Entity Charge	Monthly	s -	1 \$	-	\$		1 \$	-	\$			\$ -		1 \$	-	\$ -		\$	-	1 5	-	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$	1,626.11			\$	1,746.05	\$	119.94	7.38%			\$	1,722.84	-\$ 23.2	-1.33%				1,787.56	\$ 64.71	3.76
RTSR - Network	per kW	\$ 2.9072	250 \$	726.80	\$ 2.9	072	250 \$	726.80	\$	-	0.00%	\$ 2.90	72	250 \$	726.80	\$ -	0.00%	\$ 2.	9072	250	726.80	\$ -	0.00
RTSR - Line and Transformation	per kW	\$ 1.6232	250 \$	405.80	\$ 1.63	232	250 \$	405.80	s		0.00%	\$ 1.62	32	250 \$	405.80	s -	0.00%	\$ 1.	6232	250	405.80	s -	0.00
Connection	pei kvv	9 1.0232	230 \$	405.00	9 1.0.	.02	250 \$	403.00	Ψ		0.0070	9 1.02	JZ	250 \$	403.00	Ψ -	0.0078	Ψ 1.	0232	250	400.00	Ψ -	0.00
Sub-Total C - Delivery (including Sub-Total B)			\$	2,758.71			\$	2,878.65	\$	119.94	4.35%			\$	2,855.44	-\$ 23.2	-0.81%				2,920.16	\$ 64.72	2.27
Wholesale Market Service	per kWh	\$ 0.0044			\$ 0.0	144						\$ 0.00	44					\$ 0	0044				+
Charge (WMSC)			132323 \$	582.22	• • • • • • • • • • • • • • • • • • • •	1:	32030 \$	580.93	-\$	1.29	-0.22%			132030 \$	580.93	\$ -	0.00%			132030	580.93	\$ -	0.00
Rural and Remote Rate	per kWh	\$ 0.0013	132323 \$	172.02	\$ 0.0	013	32030 \$	171.64	-\$	0.38	-0.22%	\$ 0.00	13	132030 \$	171.64	s .	0.00%	\$ 0.	0013	132030	171.64	s -	0.00
Protection (RRRP)							1 0			0.00						•				102000		•	
Standard Supply Service Charge Debt Retirement Charge (DRC)	Monthly	\$ 0.2500 \$ 0.0069	1 \$ 127750 \$	0.25 886.59	\$ 0.2 \$ 0.0		1 \$ 27750 \$	0.25 886.59	\$ \$		0.00%	\$ 0.25 \$ 0.00		1 \$ 127750 \$	0.25 886.59	\$ -	0.00%		2500 0069	127750	0.25 886.59	\$ -	0.00
TOU - Off Peak		\$ 0.0009	81760 \$	6,540.80	\$ 0.00		31760 \$		s	-	0.00%	\$ 0.00		81760 \$	6,540.80	š -	0.00%		0800	81760		š -	0.00
TOU - Mid Peak		\$ 0.1220	22995 \$	2,805.39	\$ 0.1	220	22995 \$	2,805.39	\$	-	0.00%	\$ 0.12		22995 \$	2,805.39	\$ -	0.00%	\$ 0.	1220	22995	2,805.39	\$ -	0.00
TOU - On Peak		\$ 0.1610	22995 \$	3,702.20	S 0.1		22995 \$		\$	-	0.00%	\$ 0.16		22995 \$	3,702.20	\$ -	0.00%		1610	22995		\$ -	0.00
Energy - RPP - Tier 1		\$ 0.0940	750 \$	70.50	\$ 0.0		750 \$		\$	-	0.00%	\$ 0.09		750 \$	70.50	\$ -	0.00%		0940	750 5		\$ -	0.00
Energy - RPP - Tier 2		\$ 0.1100	127000 \$	13,970.00	\$ 0.1	100 1.	7000 \$	13,970.00	\$		0.00%	\$ 0.11	00	127000 \$	13,970.00	\$ -	0.00%	\$ 0.	1100	127000 5	13,970.00	\$ -	0.00
Total Bill on TOU (before Taxes	)		\$	17,448.18			\$	17,566.44	\$	118.26	0.68%			\$	17,543.23	-\$ 23.2					17,607.95	\$ 64.72	0.37
HST		13%	\$	2,268.26	1	13%	\$	2,283.64	\$	15.37	0.68%	1	3%	\$	2,280.62	-\$ 3.0			13%		2,289.03	\$ 8.41	0.37
Total Bill (including HST)	. es. 1		\$	19,716.44	1		\$	19,850.07	\$	133.64	0.68%			\$	19,823.85	-\$ 26.2	-0.13%			3	19,896.98	\$ 73.13	0.37
Ontario Clean Energy Bene Total Bill on TOU (including OC			\$	19.716.44			0	19.850.07	\$	133.64	0.68%			\$	19.823.85	-\$ 26.2	2 -0.13%				19.896.98	\$ 73.13	0.37
			•				à							*									
Total Bill on RPP (before Taxes	)		\$	18,440.29	1		\$	18,558.55	\$	118.26	0.64%		[ ]	\$	18,535.35	-\$ 23.2			тГ	15	18,600.06	\$ 64.72	0.35
HST		13%	\$	2,397.24 20,837.53		13%	\$	2,412.61 20.971.16	s s	15.37 133.64	0.64% 0.64%	1	3%	\$	2,409.60 20.944.94	-\$ 3.0 -\$ 26.2			13%	13	2,418.01 21.018.07	\$ 8.41 \$ 73.13	0.35 0.35
Total Bill (including HST) Ontario Clean Energy Bene	ere 1		0	20,031.33	1		9	20,971.10	\$	133.04	0.04%			9	20,344.34	-ψ 20.2	-0.13%				21,010.07	ψ /3.13 \$	0.30
Total Bill on RPP (including OC			9	20,837.53			\$	20,971.16	Š	133.64	0.64%			\$	20.944.94	-\$ 26.2	2 -0.13%				21,018.07	\$ 73.13	0.35

Customer Class: General Service 50 to 1,499 KW

			Curr	rent Board-/	Appro	ved	2019 Proposed						Impact 20	19 vs 2018	2020 Proposed					Impact 2020 vs 2019		
			Rate	Volume		Charge		Rate	Volume		Charge					Rate	Volume	(	Charge			
Monthly Service Charge	Charge Unit		(\$)	- 1	S	(\$) 260.82	9	(\$)	1	\$	200.00	\$	Change	% Change 0.00%	S	(\$)	4	\$	200.00	\$	Change	% Change 0.009
Smart Meter Rate Adder	Monthly	3	260.8200	1	\$	200.02	3	200.0000	1	s s	200.00	Š		0.00%	3	200.0000	1	\$	200.00	Š	- :	0.007
Smart weter Rate Adder				1	Š	-			1	\$	-	š					1	Š		Š	-	
					\$	-			1	\$	-	\$					1	s	-	s		
					\$	-			1	\$	-	\$	-				1	\$	-	\$	-	
					\$				1	\$		\$					1	\$		\$		
Distribution Volumetric Rate Smart Meter Disposition Rider	per kW	\$	3.5691	250 127750	\$	892.28	9	4.7982	250 127750	\$	1,199.55	\$	55.50	4.85%	\$	4.9237	250 127750	\$ \$	1,230.93	\$	31.38	2.629
LRAM & SSM Rate Rider	per kW	s		250	Š				250	\$		Š			s		250	Š		s	- :	
EKAW & SSW Kate Klue	pei kvv	3	-	127750	š	-	,	, -	127750	\$	-	š			3	-	127750	Š	-	Š		
				127750	\$	-			127750	\$	-	\$	-				127750	\$	-	\$	-	
					\$	-			127750	\$	-	\$	-				127750	\$	-	\$	-	
					\$	-			127750	\$	-	\$	-				127750	\$	-	\$	-	
				127750 127750		-			127750		-	\$	-				127750	\$	-	\$		
				127750					127750 127750			S					127750 127750	\$ \$		Š		
Sub-Total A (excluding pass thr	ough)				S	1,153.10			127700	\$	1.399.55	\$	55.50	4.13%			121700	S	1.430.93	\$	31.38	2.249
Deferral/Variance Account	per kW	\$					9								\$							
Disposition Rate Rider Class 1				250	\$	-			250	\$	-	\$	-				250	\$	-	\$	-	
5.4 10.4 1		_																				
Deferral/Variance Account Disposition Rate Rider Class 2	per kW	\$	-	250	s		3	-	250	s	_	s			\$	-	250	s		s		
Disposition Nate Nider Class 2				250	Ψ	-			230	Ψ	-	,	-				250	•	-	,	-	
Deferral/Variance Account	per kWh																					
Disposition Rate Rider - Global				127750	\$	-			127750	\$	-	\$	-				127750	\$	-	\$		
Adjustment																						
Deferral / Variance Accounts	per kW			250					127750			s					127750	s		_		
Balances (excluding Global Adj.) - NON-WMP				250	\$	-			12//50	5	-	5	-				12//50	\$	-	\$	-	
Low Voltage Service Charge	per kW		0.02354	250	s	5.89	9	0.02557	250	\$	6.39	s	0.00	0.08%	s	0.02558	250	s	6.40	s	0.00	0.049
Line Losses on Cost of Power	DGI KVV	S	0.1021		š	467.13	9	0.1021	4,280	\$	437.12	š	-	0.00%	S	0.1021	4,280	Š	437.12	Š	-	0.009
Smart Meter Entity Charge	Monthly	\$	-	1	\$	-	\$		1	\$		\$	-		\$	-	1	\$	-	\$		
Sub-Total B - Distribution					\$	1,626.11				\$	1,843.06	\$	55.51	3.11%				\$	1,874.44	\$	31.38	1.70%
(includes Sub-Total A) RTSR - Network	per kW	S	2.9072	250	s	726.80	9	2.9072	250	s	726.80	\$	-	0.00%	S	2.9072	250	S	726.80	s		0.00%
RTSR - Line and Transformation	per kW	s			s		9			1		s			s			s	405.80	s		
Connection	per kvv	\$	1.6232	250	\$	405.80	7	1.6232	250	\$	405.80	\$		0.00%	\$	1.6232	250	\$	405.80	\$		0.00%
Sub-Total C - Delivery					\$	2,758.71				\$	2,975.66	\$	55.51	1.90%				\$	3,007.04	\$	31.38	1.05%
(including Sub-Total B) Wholesale Market Service	per kWh	S	0.0044			-	9	0.0044				-			\$	0.0044			-			
Charge (WMSC)	pei kvvii	٦	0.0044	132323	\$	582.22	4	0.0044	132030	\$	580.93	\$	-	0.00%	φ	0.0044	132030	\$	580.93	\$	-	0.009
Rural and Remote Rate	per kWh	\$	0.0013	132323	s	172.02	9	0.0013	132030		171.64	s	_	0.00%	\$	0.0013	132030	s	171.64	s		0.009
Protection (RRRP)									132030	1							132030	-		1.		
Standard Supply Service Charge	Monthly	\$	0.2500		\$	0.25	9		1	\$	0.25	\$	-	0.00%	\$	0.2500	1	\$	0.25	\$		0.009
Debt Retirement Charge (DRC) TOU - Off Peak		\$	0.0069		\$ \$	886.59 6,540.80	9		127750 81760		886.59 6,540.80	\$	-	0.00%	\$	0.0069	127750 81760	\$ \$	886.59 6,540.80	\$	-	0.009
TOU - Off Peak TOU - Mid Peak		\$	0.0800 0.1220		\$	2,805.39	9		22995		2,805.39	\$		0.00%	\$	0.0800 0.1220	22995	\$	2,805.39	S		0.009
TOU - On Peak		s	0.1220		Š	3,702.20	9		22995		3,702.20	s		0.00%	S	0.1220	22995	Š	3,702.20	Š		0.00%
Energy - RPP - Tier 1		s	0.0940	750	\$	70.50	9				70.50	\$	-	0.00%	\$	0.0940	750	\$	70.50	\$		0.009
Energy - RPP - Tier 2		\$	0.1100	127000	\$	13,970.00	9	0.1100	127000	\$	13,970.00	\$		0.00%	S	0.1100	127000	\$	13,970.00	\$		0.009
Total Bill on TOU (before Taxes	)	T			s	17,448.18				s	17,663.45	\$	55.50	0.32%				s	17,694.83	S	31.38	0.189
HST	-		13%		\$	2,268.26		139	5	\$	2,296.25	\$	7.22	0.32%		13%		\$	2,300.33	\$	4.08	0.189
Total Bill (including HST)					\$	19,716.44				\$	19,959.70	\$	62.72	0.32%				\$	19,995.16	\$	35.46	0.189
Ontario Clean Energy Bene		1			\$	-				\$	-	\$	-					\$	-	\$		
Total Bill on TOU (including OC	EB)	_			\$	19,716.44	<u> </u>			\$	19,959.70	\$	62.72	0.32%				\$	19,995.16	\$	35.46	0.18%
Total Bill on RPP (before Taxes	)				\$	18,440.29	ſ			\$	18,655.57	\$	55.51	0.30%				\$	18,686.94	\$	31.38	0.17%
HST		1	13%		\$	2,397.24		139	5	\$	2,425.22	\$	7.22	0.30%		13%		\$	2,429.30	\$	4.08	0.179
Total Bill (including HST)		1			\$	20,837.53				\$	21,080.79	\$	62.72	0.30%				\$	21,116.25	\$	35.46	0.179
Ontario Clean Energy Bene		1			\$					\$		\$						\$	-	\$		
Total Bill on RPP (including OC	EB)				\$	20,837.53				I \$	21,080.79	S	62.72	0.30%	- 1			S	21,116.25	\$	35.46	0.179

Customer Class: General Service 50 to 1,499 KW

TOU / non-TOU: TOU

O November 1 - April 30 (Select this radio button for applications filed after Oct 31) Impact 2016 vs 2015 Impact 2017 vs 2016 \$ Change \$ 60.82 % Change -23.32% \$ Change % Change \$ 200.000 Smart Meter Rate Adder Distribution Volumetric Rate Smart Meter Disposition Rider LRAM & SSM Rate Rider 500 \$ 255500 \$ 500 -\$ 255500 \$ 255500 \$ 255500 \$ 500 S 255500 S 500 S 255500 S 255500 S 255500 S 3.5691 1,784.55 4.070 2 035 30 250 75 14 05% \$ 4.3174 2,158.70 123 40 6.06% 500 \$ 255500 \$ 500 \$ 255500 \$ 0.077 38.56 -100.00% 255500 8 255500 S 255500 S 255500 9 255500 \$ 255500 \$ 255500 \$ 255500 \$ 255500 \$ 255500 \$ 255500 \$ 255500 \$ \$ 151.38 \$ 161.96 Sub-Total A (excluding pass through)
Deferral/Variance Account per kW
Disposition Rate Rider
Deferral/Variance Account per kW 2,045.37 2,196.75 7.40% 7.37% 0.355 500 \$ 177.71 -100.00% per kWh -S 0.0290 500 \$ -\$ 14.50 500 -S 14.50 500 S -100.00% Disposition Rate Rider - Global Adjustment 14.50 Deferral/Variance Account Disposition Rate Rider - Global per kWh \$ 0.002 255500 S 255500 \$ 717.96 \$ 717.96 255500 S -\$ 717.96 -100.00% Adjustment Deferral / Variance Accounts 0.634 255500 \$ 317.27 317.27 317.27 -100.00% Balances (excluding Global Adi.) - NON-WMP \$ 0.02526 \$ 0.1021 0.91% \$ 0.02354 12.63 \$ 0.02549 0.11 Low Voltage Service Charge Line Losses on Cost of Power ner kW 0.1021 9.147 S 934.26 8.559 S 874.24 60.02 -6.42% \$ 0.1021 8.559 874.24 Line Losses on Cost of Pov Smart Meter Entity Charge Sub-Total B - Distribution (includes Sub-Total A) RTSR - Network RTSR - Line and 10.05% 3 245 69 s 2 991 40 3 292 10 \$ 300,69 -\$ 46.41 -1 41% 2.9072 1.453.60 2 907 1.453.60 0.00% 2 9072 1.453.60 0.00% per kW 1.6232 500 \$ 811.60 \$ 1.6232 811.60 0.00% \$ 1.6232 811.60 0.00% Transformation Connection
Sub-Total C - Delivery \$ \$ 300.69 5,256.60 5,557.30 5.72% 5,510.89 -\$ 46.41 -0.84% (including Sub-Total B)
Wholesale Market Service ner kWh 0.0044 0.0044 \$ 0.0044 264647 S 1 164 45 264059 S 1 161 86 2.59 -0.22% 264059 S 1 161 86 0.00% Wholesale Market Service Charge (WMSC) Rural and Remote Rate Protection (RRRP) Standard Supply Service Charge Debt Retirement Charge (DRC) per kWh 0.0013 0.001 264647 344.04 343.28 -0.22% 343.28 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.25 1,773.17 0.25 1,773.17 0.25 1,773.17 0.2500 TOU - Off Peak TOU - Mid Peak TOU - On Peak 163520 S 45990 S 163520 45990 13,081.60 5,610.78 163520 45990 13,081.60 5,610.78 0.0800 0.1220 13,081.60 0.0800 0.1220 0.0800 0.1220 5.610.78 0.00% 0.1610 45990 \$ 7,404,39 0.1610 45990 \$ 750 \$ 7.404.39 0.00% 0.1610 45990 7,404,39 Energy - RPP - Tier 1 Energy - RPP - Tier 2 750 9 70.50 70.50 0.00% 750 70.50 0.86% -0.13% 34,635.28 Total Bill on TOU (before Taxes) 34,932.62 **46.41** 6.03 13% 4.502.59 4,541.24 39,473.87 38.65 0.86% 4,535.21 39.421.42 -0.13% -0.13% Total Bill (including HST) 39.137.87 336.00 0.86% 52.44 Ontario Clean Energy Benefit 0.86% 0.81% 0.81% 0.81% Total Bill on TOU (including OCEB) 297.34 38.65 336.00 36.631.51 36,928,85 4,762.10 41,393.61 4,794.72 41,677.16 -0.13% -0.13% Total Bill (including HST) Ontario Clean Energy Benefit
Total Bill on RPP (including OCEB) 41.393.61 336.00 -0.13% 41.729.61 0.81% 41.677.16

Loss Factor (%) 3.5800% 3.3500% 3.3500%

Customer Class: General Service 50 to 1,499 KW

TOU / non-TOU: TOU

Consumption 255,500 kWh May 1 - October 31

3.5800%

3.3500%

Composition				00 KW								-											
Control Courage Unit   Control Courage Unit   Control Courage   Control Courage Unit   Co						Pate			lm	pact 201	8 vs 2017	- 1	Pata			Impact	2019 vs 2018	<u> </u>	Pate			Impact	.020 vs 2019
Morth Service Change   Morth Service Change   Service C		Charge Unit		Volume			Volume		\$ Ch	ange	% Change			Volume		\$ Chang	% Change			volume		\$ Change	% Change
Distriction Value of Bilbright   Street   Stre		Monthly	S 260.82	00 1	\$ 260.82	\$ 200.0000	1	\$ 200.00	\$	-	0.00%		\$ 200.0000	1		\$ -	0.00%	S	200.0000	1	\$ 200.00	\$ -	
Description Voluments Rate  Our NVIII S 1,569 S 1,784.5 S 4,579.6 S 2,285.0 S 1,784.5 S 4,579.6 S 0, S 2,285.0 S 1,784.5 S 1,7	Smart Meter Rate Adder			1	\$ -		1		\$	-						\$ -				1	\$ -	\$ -	
Description Valuemen Read   S. 1,984   S. 2,086   S. 2,286   S.				1	\$ -		1		\$	-						5 -				1	s -	\$ -	
Description for the property of the property					\$		1	7	Š	- 1					\$ .	\$ .				1	\$	\$	
Second Reference   Control Rober   Control R					š -		i i	š -	š	-				l il	š -	š -				i i	š -	š -	
Second Content of Name	Distribution Volumetric Rate	per kW	\$ 3.56			\$ 4.5762			\$	129.40	5.99%		\$ 4.7982		\$ 2,399.10	\$ 111.0	0 4.85%	s	4.9237		\$ 2,461.85	\$ 62.	5 2.62%
25000   5					7				\$	-					\$ -	\$ -					\$ -	\$ -	
20000   5	LRAM & SSM Rate Rider	per kW	s -		\$ -	s -			S	-			s -		\$ -	\$ -		S	-		\$ -	\$ -	
					-				3	-						3 -					-	\$ -	
25000   S   2500					i s				Š						s -	\$ -					s -	š -	
Description from Prince Processed   Prince Prince Processed   Prince Processed   Prince Pri				255500	\$ -		255500	\$ -	s	-				255500	s -	\$ -				255500	\$ -	\$ -	
Part					\$ -				\$	-					\$ -	\$ -					\$ -	\$ -	
Self-Total A (Security passes)   S					\$ -				\$	-					\$ -	\$ -					\$ -	\$ -	
Detailment Resident	0.17.11.4			255500	\$ 2045.2		255500		\$	-	E 400/	-		255500	\$ -	\$ -	0 4.469/	_		255500	\$ -	\$ -	2 440/
Disposition Rate Richer - Colored per With S			9			9	_		3	129.40	5.49%	-	٠.		a 2,599.10	\$ 111.0	4.46%	c			a ∠,bb1.85	\$ 62.	5 2.41%
Deferral Amenice Account   Deferral Amenice Account   Deferral Amenice Account   Deferral Amenice Account   Deferral Amenica Ac		per KW	,	500	\$ -		500	\$ -	\$	-			-	500	\$ -	\$ -		3		500	\$ -	\$ -	
Department Disposition Rate Refort - Global Refort - Global Disposition Rate Refort - Global Refort - Gl	Deferral/Variance Account	per kWh	s -			s -							s -					s	-				
Deferral All-answer		-		500	\$ -		500	\$ -	\$	-				500	\$ -	\$ -				500	\$ -	\$ -	
Disposition Rate Ricker - Olichaal   Adjustment   Adjus																							
Part National Concentration   Part		per kWh		255500			255500	e	e					255500	e					255500	e	e	
Deferral Variance Accounts   per kW   26500   \$   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .     5   .     26500   \$   .				255500			255500	•	3	-				255500	-	\$ -				255500	•	٠ -	
Balances (sex-luding Global   255500   S   25500   S		per kW																					
Low Voltage Service Charge   Low Voltage Se				255500	\$ -		255500	\$ -	\$	-				255500	\$ -	\$ -				255500	\$ -	\$ -	
Line Losses on Cost of Power   S																							
Start New Femily Charge   Monthly   S		per kW							\$														
Sub-Total Colories   Substitution		Manakhi	S 0.10			\$ 0.1021			\$	-	0.00%		\$ 0.1021	8,559	\$ 874.24	5 -	0.00%	\$	0.1021	8,559	\$ 874.24	\$ -	0.00%
Includes Sub-Total A    S		MOTHETTY	3			3 -		Ť	-			H	· -	- 1				3					
RTSR- Line and per kW \$ 1,6232 500 \$ 811.60 \$ 1,6232 500 \$ 811.60 \$ 1,6232 500 \$ 811.60 \$ 5 . 0.00% \$ 1,6232 500 \$ 1,6					\$ 2,991.40	,		\$ 3,375.12	\$ 1	129.43	3.99%			1	\$ 3,486.13	\$ 111.0	1 3.29%				\$ 3,548.88	\$ 62.	
Transformation Connection   Pirk W   S   1.6.2.2   50.0   S   511.0   S   5.6.2.2   50.0   S   5.6.2   S   5.		per kW	\$ 2.90	72 500	\$ 1,453.60	\$ 2.9072	500	\$ 1,453.60	\$	-	0.00%		\$ 2.9072	500	\$ 1,453.60	\$ -	0.00%	\$	2.9072	500	\$ 1,453.60	\$ -	0.00%
Sub-Total C-Delivery   (Including Sub-Total S)		per kW	\$ 1.62	32 500	\$ 811.60	\$ 1.6232	500	\$ 811.60	s	-	0.00%		\$ 1.6232	500	\$ 811.60	s -	0.00%	s	1.6232	500	\$ 811.60	s -	0.00%
Including Sub-Total 8    \$ 0.004									-			-				_	_	_				_	
Wholesial Markel Service   per kWh   \$ 0.0044   264667   \$ 1,164.66   \$ 0.0044   264069   \$ 1,161.86   \$ 0.0004   264070   \$ 0.0005   \$ 0.000					\$ 5,256.60	1		\$ 5,640.32	\$ 1	129.43	2.35%				\$ 5,751.33	\$ 111.0	1 1.97%				\$ 5,814.08	\$ 62.	5 1.09%
Chainer (WMSC) Rural and Remote Rate		per kWh	S 0.00	44 004645		\$ 0.0044	204050	6 4464.00			0.000/	ı	\$ 0.0044	204050	6 4464.00		0.000/	S	0.0044	20,4050	6 4464.00		0.000/
Protection (RRRP) Standard Study Service Charge Monthly \$ 0.250 0 1 \$ 0.250 0	Charge (WMSC)	p	•	264647	\$ 1,164.45		264059	\$ 1,161.86	5	-	0.00%			264059	\$ 1,161.86	3 -	0.00%			264059	\$ 1,161.86	\$ -	0.00%
Secondard Sunction (FRENCY)   Seco		per kWh	\$ 0.00	13 264647	\$ 344.04	\$ 0.0013	264059	\$ 343.28			0.00%		\$ 0.0013	264050	\$ 343.28	٠.	0.00%	\$	0.0013	264059	\$ 343.28	۹ .	0.00%
Debt Retirement Charge (DRC)  \$ 0.0069  \$ 0.00									1							T		-	0.055	234000		Ť	
TOU - OH Peak   \$ 0,0800   163520   \$ 1,081.60   \$ 0,0800   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,081.60   \$ 0,0000   163520   \$ 1,0000		Montnly							S											255500			
TOU - On Peak \$ 0.1220 45990 \$ 5.610.78 \$ 0.1220 45990 \$ 5.610.78 \$ 0.00% \$ 0.									š							T							
TOU- On Peak	TOU - Mid Peak			20 45990	\$ 5,610.78		45990	\$ 5,610.78	s	-	0.00%			45990		\$ -	0.00%			45990	\$ 5,610.78	\$ -	0.00%
Energy RPP - Tier 2 \$ 0.1100 254750 \$ 28.022.50 \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ 28.022.50 \$ \$ 0.00% \$ 0.1100 254750 \$ \$ 0.1100 254750 \$ 0.1100 254750 \$			\$ 0.16	10 45990		\$ 0.1610			\$	-			\$ 0.1610						0.1610			\$ -	
Total Bill on TOU (before Taxes)  S 34,635.28   \$ 35,015.64   \$ 129.43   0.37%   \$ 35,126.65   \$ 111.01   0.32%   \$ 35,198.41   \$ 62.76   0.18%   HST Total Bill (includina HST)   \$ 3,517.67   \$ 3,93.57.68   \$ 148.23   0.37%   \$ 3,95.67.68   \$ 148.25   0.37%   \$ 3,95.67.68   \$ 1									S	-						\$ -		\$				\$ -	
HST Total Bill (Includinch HST)	Energy - RPP - Tier 2		\$ 0.11	00 254750	\$ 28,022.50	\$ 0.1100	254750	\$ 28,022.50	\$	-	0.00%	_ L	\$ 0.1100	254750	\$ 28,022.50	\$ -	0.00%	\$	0.1100	254750	\$ 28,022.50	\$ -	0.00%
Total Bill (Including OCEB) \$ 39,137.87 \$ 39,557.68 \$ 146.26 \$ 0.37% \$ \$ 39,693.12 \$ 125.44 \$ 0.32% \$ \$ 39,764.03 \$ 70.91 \$ 0.18% \$ 5 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		5)										Г											
Ontario Clean Energy Benefit   S   S   S   S   S   S   S   S   S			1	3%			Ď						13%						13%				
Total Bill on RPD (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%		1			\$ 39,137.87			\$ 39,567.68	\$ '	146.26	0.37%				\$ 39,693.12	\$ 125.4	4 0.32%				\$ 39,764.03	\$ 70.	1 0.18%
Total Bill (including HST)					6 20 427 03			5 - 20 FC7 C0	5	140.00	0.279/				- 20.002.42	\$ 40E	4 0.220/				5 20 7C4 02	6 70	0.400/
HST 13% \$ 4,782.10 13% \$ 4,811.54 \$ 18.83 0.35% 13% \$ 4,825.97 \$ 14.43 0.30% 13% \$ 4,834.13 \$ 8.16 0.17%															,								
Total Bill (including HST)		i)	1									Г											
Ontario Clean Energy Benefit ' \$ -   \$ -   \$ -   \$ -   \$ -			1	3%			Ď						13%						13%				
		1	1		\$ 41,393.61	1		\$ 41,823.42	\$ '	146.26	0.35%			1	\$ 41,948.86	\$ 125.4	4 0.30%				\$ 42,019.77	\$ 70.	1 0.17%
Total bill on ref (Including Out20)   \$ 41,33.01   \$ 41,06.344   \$ 140.20   \$ 3.376    \$ 41,340.00   \$ 1.23.44   \$ 3.40.00   \$ 1.23.44   \$ 3.40.00   \$ 1.23.44   \$ 3.40.00   \$ 1.23.44   \$ 3.40.00   \$					\$ 44 202 04			\$ 44 922 40	5	146 26	0.35%				\$ 41,049.00	\$ 405	4 0.200/				\$ 42,040.77	6 70	1 0 170
	Total Bill on KPP (including OC	CDj			g 41,393.61			9 41,023.42	3	140.20	0.35%				g 41,940.8b	\$ 125.4	- U.30%	l			φ 42,019.//	<i>⇒</i> 70.	0.17%

3.3500%

3.3500%

Customer Class: General Service 50 to 1,499 KW

		1,000 Curr	ent Board-Ap	proved		2016 Propo	hae	Impact 201	6 vs 2015		2017 Propose	d	Impact 20	17 vs 2016			2018 Propos	ed	Impact 2	018 vs 2017
		Rate	Volume	Charge	Rate	Volume	Charge	impuot 20		Rate	Volume	Charge	impuot 20	1020.0		Rate	Volume	Charge	impuot 2	
	Charge Unit	(\$)		(\$)	(\$)		(\$)	\$ Change	% Change	(\$)		(\$)	\$ Change	% Change		(\$)		(\$)	\$ Change	
Monthly Service Charge	Monthly	\$ 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	9 -	9 -			1 3		\$ -				1 3	-	9 -	
			1 \$			1	9 -	9 -			1 0		s -				1 9			
			1 \$			i i	\$ -	s -			1 1 8		\$ -				1 5	-	\$ -	
			1 \$			1	š -	s -			1 \$		š -				1 8	-	š -	
Distribution Volumetric Rate	per kW	\$ 3.5691	1,000 \$	3,569.10	\$ 4.0706	1,000	\$ 4,070.60	\$ 501.50	14.05%	\$ 4.3174	1,000 \$		\$ 246.80	6.06%	S	4.5762	1,000 \$	4,576.20	\$ 258.8	5.99
Smart Meter Disposition Rider			255500 \$	-		255500	\$ -	\$ -			255500 \$		\$ -				255500 \$		\$ -	
LRAM & SSM Rate Rider	per kW	\$ -	1,000 \$		-\$ 0.0771	1,000	-\$ 77.11	-\$ 77.11		s -	1,000 \$	-	\$ 77.11	-100.00%	\$	-	1,000 \$		\$ -	
			255500 \$ 255500 \$	-		255500 255500	5 -	5 -			255500 \$ 255500 \$	:	\$ -				255500 \$ 255500 \$	-	\$ -	
			255500 \$			255500	9 -	9 -			255500 \$		\$ -				255500 \$	:	9 -	
			255500 \$			255500	\$ .	\$ .			255500 \$		\$ .				255500 \$		\$ .	
			255500 \$			255500	š -	š -			255500 \$		\$ -				255500 \$	-	š -	
			255500 \$	-		255500	\$ -	\$ -			255500 \$	-	\$ -				255500 \$	-	\$ -	
			255500 \$	-		255500	\$ -	\$ -			255500 \$		\$ -				255500 \$	· -	\$ -	
Sub-Total A (excluding pass thr			\$	3,829.92			\$ 4,193.49	\$ 363.57	9.49%		\$	4,517.40	\$ 323.91	7.72%			\$	4,776.20	\$ 258.8	5.73
Deferral/Variance Account	per kW	\$ -	1,000 \$	-	-\$ 0.3554	1,000	-\$ 355.42	-\$ 355.42		\$ -	1,000 \$	-	\$ 355.42	-100.00%	\$	-	1,000 \$		\$ -	
Disposition Rate Rider Deferral/Variance Account					6 0,0000	,		1					1				,		1	
Disposition Rate Rider - Global	per kWh	\$ -	1,000 \$		-\$ 0.0290	1000	-\$ 29.00	-\$ 29.00		\$ -	1000 \$		\$ 29.00	-100.00%	٥		1000 \$		s .	
Adjustment			1,000			1000	20.00	20.00			1000		20.00	100.0070			1000 4	<i>'</i>	, T	
Deferral/Variance Account	per kWh				\$ 0.0028															
Disposition Rate Rider - Global			255500 \$			255500	\$ 717.96	\$ 717.96			255500 \$		-\$ 717.96	-100.00%			255500 \$	-	\$ -	
Adjustment																				
Deferral / Variance Accounts	per kW				-\$ 0.6345						l .									
Balances (excluding Global Adj.)			255500 \$			1000	-\$ 634.54	-\$ 634.54			255500 \$		\$ 634.54	-100.00%			255500 \$	-	\$ -	
NON-WMP			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	\$ 0.0	06 0.24
Low Voltage Service Charge Line Losses on Cost of Power	per kW	\$ 0.02354 \$ 0.1021	9,147 \$	934.26	\$ 0.02526 \$ 0.1021	8,559		-\$ 60.02		\$ 0.02349	8,559 \$	874.24	\$ 0.23	0.00%	S	0.1021	8,559		\$ -	0.00
Smart Meter Entity Charge	Monthly	\$ 0.1021	1 \$	-	\$ 0.1021	1	\$ -	\$ -	0.1270	\$ 0.1021	1 \$		s -	0.0070	Š	0.1021	1 9	0, 1,2,1	\$ -	0.00
Sub-Total B - Distribution	HOHAN	•		4,787.72	_		\$ 4,792.00	. 407	0.000/	_	\$	F 447.40	\$ 625.14	13.05%				F 07F 00	¢ 250.0	. 47
(includes Sub-Total A)			"	-				\$ 4.27	0.09%			5,417.13	\$ 625.14				*	5,675.99	\$ 258.8	
RTSR - Network	per kW	\$ 2.9072	1000 \$	2,907.20	\$ 2.9072	1000	\$ 2,907.20	\$ -	0.00%	\$ 2.9072	1000 \$	2,907.20	\$ -	0.00%	\$	2.9072	1000 \$	2,907.20	\$ -	0.00
RTSR - Line and Transformation	per kW	\$ 1.6232	1000 \$	1,623.20	\$ 1.6232	1000	\$ 1,623.20	s -	0.00%	\$ 1.6232	1000 \$	1,623.20	s -	0.00%	s	1.6232	1000 \$	1,623.20	\$ -	0.00
Connection Sub-Total C - Delivery					_								_						-	
(including Sub-Total B)			\$	9,318.12			\$ 9,322.40	\$ 4.27	0.05%		\$	9,947.53	\$ 625.14	6.71%			\$	10,206.39	\$ 258.8	36 2.60
Wholesale Market Service	per kWh	\$ 0.0044	001017		\$ 0.0044	004050			0.000/	\$ 0.0044	004050			0.000/	S	0.0044	001050			
Charge (WMSC)			264647 \$	1,164.45	•	264059	\$ 1,161.86	-\$ 2.59	-0.22%	•	264059 \$	1,161.86	\$ -	0.00%			264059	1,161.86	\$ -	0.00
Rural and Remote Rate	per kWh	\$ 0.0013	264647 S	344.04	\$ 0.0013	264059	\$ 343.28	-\$ 0.76	-0.22%	\$ 0.0013	264059 \$	343.28	s -	0.00%	\$	0.0013	264059	343.28	s -	0.00
Protection (RRRP)						204033		. 0.70					*							
Standard Supply Service Charge	Monthly	\$ 0.2500	1 \$		\$ 0.2500	1	\$ 0.25	\$ -	0.00%	\$ 0.2500	1 \$	0.25	\$ -	0.00%	\$	0.2500	1 \$		\$ -	0.00
Debt Retirement Charge (DRC) TOU - Off Peak		\$ 0.0069 \$ 0.0800	255500 \$ 163520 \$	1,773.17 13,081.60	\$ 0.0069 \$ 0.0800	255500 163520	\$ 1,773.17 \$ 13,081.60	\$ -	0.00%	\$ 0.0069 \$ 0.0800	255500 \$ 163520 \$		\$ - \$ -	0.00%	5	0.0069	255500 \$ 163520 \$		\$ -	0.00
TOU - Oil Peak		\$ 0.0800	45990 \$	5,610.78	\$ 0.0800	45990	\$ 5.610.78	š -	0.00%	\$ 0.0800	45990 \$		\$ -	0.00%	S	0.0800	45990 \$		š -	0.00
TOU - On Peak		\$ 0.1610	45990 \$	7,404,39	\$ 0.1610	45990	\$ 7,404,39	s -	0.00%	\$ 0.1610	45990 \$	7,404,39	š -	0.00%	s	0.1610	45990 \$		š -	0.00
Energy - RPP - Tier 1		\$ 0.0940	750 \$	70.50	\$ 0.0940	750	\$ 70.50	\$ -	0.00%	\$ 0.0940	750 \$		\$ -	0.00%	\$	0.0940	750 \$		\$ -	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%	S	0.1100	254750 \$	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	\$ 258.8	36 0.66
HST DISTORTED (Delote Taxes	,	13%	l s	5,030.58	13%		\$ 5,030.70	\$ 0.12	0.00%	13%	l s	5,111.97	\$ 81.27	1.62%		13%	9	5,145.62	\$ 33.6	
Total Bill (including HST)			\$	43,727.39			\$ 43,728.43	\$ 1.04	0.00%		s	44,434.83	\$ 706.40	1.62%			9		\$ 292.5	
Ontario Clean Energy Bene	fit 1		\$	-			\$ -	s -			\$	-	\$ -				9	-	\$ -	
Total Bill on TOU (including OC	EB)		\$	43,727.39			\$ 43,728.43	\$ 1.04	0.00%		\$	44,434.83	\$ 706.40	1.62%			\$	44,727.34	\$ 292.5	0.66
				40.000.00			£ 40.000.0E	£ 0.00				44 240 00	£ 605.44					44 577 05	A 050.0	
Total Bill on RPP (before Taxes HST	)	13%	\$	<b>40,693.03</b> 5,290.09	13%		\$ 40,693.95 \$ 5,290.21	\$ 0.92 \$ 0.12		13%	\$	<b>41,319.09</b> 5,371.48	\$ 625.14 \$ 81.27	1.54% 1.54%		13%	\$	5 <b>41,577.95</b> 5 5,405.13	\$ 258.8 \$ 33.6	
Total Bill (including HST)		13%	, s	45,983.13	13%		\$ 45,984.17	\$ 1.04	0.00%	13%	\$	46,690.57	\$ 706.40	1.54%		13%	3	46,983.08	\$ 292.5	
Ontario Clean Energy Bene	fie 1			45,505.13			\$ 45,304.17	\$ 1.04	0.00%		9	40,000.37	\$ 700.40	1.5470			4	40,300.00	\$ 292.0	0.03
			3	45.983.13			\$ 45.984.17	\$ 1.04	0.00%		9	46,690,57	\$ 706.40	1.54%			3	46.983.08	\$ 292.5	0.63
Total Bill on RPP (including OC																				

Consumption 255,500 kWh May 1 - October 31

Customer Class: General Service 50 to 1,499 KW

	Consumption	255,500	KWN W	may 1 - October 31														
			rrent Board	-Approved			2019 Propo	sed		Impact 20	19 vs 2018			2020 Prop	osed	7 6	Impact 202	0 vs 2019
		Rate	Volume	Charge		Rate	Volume	Charge					Rate	Volume	Charge	7 6		
	Charge Unit	(\$)		(\$)		(\$)		(\$)		Change	% Change		(\$)		(\$)		\$ Change	% Change
Monthly Service Charge	Monthly	\$ 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	\$ -	\$		
B1 - 11 - 11 - 11 - 11 - B -			1,000	\$ - \$ 3,569.10		4 7000	1,000	\$ - \$ 4,798.20	\$	222.00	4.85%		4 0000	1,000	\$ - \$ 4,923.70	9		2.62%
Distribution Volumetric Rate Smart Meter Disposition Rider	per kW	\$ 3.569	255500		\$	4.7982	255500	\$ 4,798.20	\$	222.00	4.85%	\$	4.9237	255500	\$ 4,923.70	\$		2.02%
LRAM & SSM Rate Rider	per kW	s -	1.000	s -	s		1.000	s -	\$	-		s		1.000	\$ -	9		
LRAM & SSM Rate Rider	per kvv	\$ -	255500		3	-	255500	\$ -	s S			3		255500	\$ -	3		
			255500	\$ -			255500	\$ -	s					255500	\$ -	3		
			255500	š -			255500	š -	Š	-				255500	š -	1 5		
			255500	š -			255500	š -	s	-				255500	\$ -	Š	-	
			255500				255500	š -	Š	-				255500	š -	l s		
			255500	· -			255500	s -	s	-				255500	\$ -	1 5	-	
			255500				255500	\$ -	\$	-				255500	\$ -	1 8	-	
Sub-Total A (excluding pass thr	ough)			\$ 3,829.92				\$ 4,998.20	\$	222.00	4.65%				\$ 5,123.70	) \$	125.50	2.51%
Deferral/Variance Account	per kW	\$ -	1.000	s -	\$		1.000	s -	s			\$		1.000	s -	9		
Disposition Rate Rider			1,000	•			1,000	· -	1 3	-				1,000	Ψ -	3		
Deferral/Variance Account	per kWh	\$ -			\$				1.			\$				1 1		
Disposition Rate Rider - Global			1,000	\$ -			1,000	\$ -	\$	-				1000	\$ -	\$	-	
Adjustment																		
Deferral/Variance Account	per kWh			_				_							_			
Disposition Rate Rider - Global			255500	\$ -			255500	\$ -	\$					255500	\$ -	\$	-	
Adjustment																		
Deferral / Variance Accounts	per kW			_				_							_			
Balances (excluding Global Adj.) - NON-WMP			255500	\$ -			255500	\$ -	\$	-				255500	\$ -	\$	-	
			4 000	\$ 23.54		0.00557	4 000	\$ 25.57	s	0.00	0.000/		0.00550	4.000	\$ 25.58	.     s	0.04	0.040/
Low Voltage Service Charge	per kW	\$ 0.02354 \$ 0.1021		\$ 934.26	S	0.02557	1,000 8,559	\$ 25.57 \$ 874.24	\$	0.02	0.08%	\$	0.02558 0.1021	1,000 8,559	\$ 874.24			0.04%
Line Losses on Cost of Power Smart Meter Entity Charge	Monthly	\$ 0.102	9,147	\$ 934.20	Š	0.1021	6,559	\$ 074.24	9	-	0.00%	3	0.1021	0,009	014.2	*		0.00%
Sub-Total B - Distribution	Monthly	\$ .	-	1	3			Ť	, o			3			<b>3</b> -	- 4		
(includes Sub-Total A)				\$ 4,787.72				\$ 5,898.01	\$	222.02	3.91%				\$ 6,023.52	:   \$	125.51	2.13%
RTSR - Network	per kW	\$ 2.9072	1000	\$ 2,907.20	S	2.9072	1000	\$ 2,907.20	s		0.00%	\$	2.9072	1000	\$ 2,907.20	) 5		0.00%
RTSR - Line and Transformation	•	-							1.							11 11 1		
Connection	per kW	\$ 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				\$ 9.318.12				\$ 10.428.41	s	222.02	0.400/				\$ 10,553.92		125.51	4.000/
(including Sub-Total B)				\$ 9,318.12				\$ 10,428.41	•	222.02	2.18%				\$ 10,553.92	:  *	125.51	1.20%
Wholesale Market Service	per kWh	\$ 0.0044	264647	\$ 1,164.45	\$	0.0044	264059	\$ 1,161.86	\$		0.00%	\$	0.0044	264059	\$ 1,161.86	5 5		0.00%
Charge (WMSC)				\$ 1,104.40			204039	φ 1,101.00	φ	-	0.00%			204039	φ 1,101.00	'  *		0.00%
Rural and Remote Rate	per kWh	\$ 0.0013	264647	\$ 344.04	\$	0.0013	264059	\$ 343.28	s		0.00%	\$	0.0013	264059	\$ 343.28			0.00%
Protection (RRRP)									1	-						11 11 1		
Standard Supply Service Charge	Monthly	\$ 0.2500		\$ 0.25	\$	0.2500		\$ 0.25	\$	-	0.00%	\$	0.2500	1	\$ 0.25			0.00%
Debt Retirement Charge (DRC)		\$ 0.0069			S		255500		\$	-	0.00%	S	0.0069	255500				0.00%
TOU - Off Peak		\$ 0.0800			S			\$ 13,081.60	\$	-	0.00%	S	0.0800	163520				0.00%
TOU - Mid Peak		\$ 0.1220			\$	0.1220	45990		\$	-	0.00%	\$	0.1220	45990	\$ 5,610.78 \$ 7,404.39			0.00%
TOU - On Peak		\$ 0.1610			S	0.1610		\$ 7,404.39 \$ 70.50	\$		0.00%	S	0.1610	45990 750	\$ 7,404.39 \$ 70.50			0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$ 0.0940 \$ 0.1100			S	0.0940	254750		\$		0.00%	S	0.0940 0.1100	254750				0.00%
Energy - RPP - Her 2		\$ 0.1100	234730	\$ 20,022.30	3	0.1100	234730	\$ 20,022.30	Ą	_	0.00%	3	0.1100	234730	\$ 20,022.30	1 1 4		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		139	6	\$ 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	5 \$	141.83	0.32%
Ontario Clean Energy Bene	efit 1			\$ -				\$ -	\$						\$ -	\$		
Total Bill on TOU (including OC				\$ 43,727.39				\$ 44,978.23	\$	250.88	0.56%				\$ 45,120.05	5	141.83	0.32%
								A (1 max :-		000.0-	2.50				A 44.00= ::		105	2.222
Total Bill on RPP (before Taxes	)			\$ 40,693.03		4		\$ 41,799.97	\$	222.02	0.53%	- 1	40		\$ 41,925.48			0.30%
HST		139	6	\$ 5,290.09		13%		\$ 5,434.00	\$	28.86	0.53%		13%		\$ 5,450.31			0.30%
Total Bill (including HST)				\$ 45,983.13				\$ 47,233.97	\$	250.88	0.53%				\$ 47,375.79			0.30%
Ontario Clean Energy Bene				\$ -				\$ -	\$						\$ -	\$		
Total Bill on RPP (including OC	EB)			\$ 45,983.13				\$ 47,233.97	\$	250.88	0.53%				\$ 47,375.79	) \$	141.83	0.30%
Loss Factor (%)		3.58009	6			3.3500%	1						3.3500%					
			_															

Customer Class: General Service 1,500 to 4,999 KW

		2,500 Cui	rent Board-Appr	oved		2016 Proposed	i		Impact 2016	vs 2015		2017 Propos	ed	Impact 20	17 vs 2016		2018 Propose	ed	Impact 20	018 vs 2017
		Rate	Volume	Charge	Rate	Volume	Charge				Rate	Volume	Charge			Rate	Volume	Charge		
Monthly Service Charge	Charge Unit Monthly	(\$) \$ 4,193.93	1 S	<b>(\$)</b> 4,193.93	<b>(\$)</b> 4,193.93	1 \$	<b>(\$)</b> 4,193.93	\$	Change	% Change 0.00%	<b>(\$)</b> 4,193.9	1 5	(\$) 4,193.93	\$ Change	% Change 0.00%	<b>(\$)</b> 4,193.93	1 S	(\$) 4,193.93	\$ Change	% Change 0.00
Smart Meter Rate Adder	Widitilly	\$ 4,133.33	1 \$	4,100.00	4,100.00	1 \$	-1,100.00	\$		0.0070	4,100.0	1 \$	-4,100.00	\$ -	0.0070	4,100.00	1 \$	-1,100.00	\$ -	0.00
			1 \$	-		1 \$	-	\$				1 \$	-	\$ -			1 \$	-	\$ -	
			1 S			1 \$ 1 \$		\$				1 5		\$ - \$ -			1 5		S -	
			1 \$	-		1 \$	-	\$	-			1 \$	-	\$ -			1 \$	-	\$ -	
Distribution Volumetric Rate Smart Meter Disposition Rider	per kW	\$ 3.4887	2,500 \$ 1277500 \$	8,721.75	\$ 3.6541	2,500 \$ 1277500 \$	9,135.25	\$	413.50	4.74%	\$ 3.910	2,500 \$ 1277500 \$	9,775.75	\$ 640.5	0 7.01%	\$ 4.1739	2,500 \$ 1277500 \$	10,434.75	\$ 659.00	6.74
LRAM & SSM Rate Rider	per kW	s -	2,500 \$	-	-\$ 0.0771	2,500 -\$	192.78	-\$	192.78			2,500 \$	-	\$ 192.7	8 -100.00%		2,500 \$	-	\$ -	
			1277500 \$	-		1277500 \$	-	\$				1277500 \$	-	\$ - \$ -			1277500 \$ 1277500 \$	-	\$ -	
			1277500 \$ 1277500 \$			1277500 \$ 1277500 \$		\$				1277500 \$ 1277500 \$		\$ -			1277500 \$ 1277500 \$		S -	
			1277500 \$	-		1277500 \$	-	\$	-			1277500 \$	-	\$ -			1277500 \$	-	\$ -	
			1277500 \$ 1277500 \$	1		1277500 \$ 1277500 \$		\$				1277500 \$ 1277500 \$		\$ -			1277500 \$ 1277500 \$	-	\$ -	
			1277500 \$			1277500 \$	-	\$				1277500 \$		\$ -			1277500 \$		\$ -	
Sub-Total A (excluding pass thr Deferral/Variance Account			\$	12,915.68		\$	13,136.41	\$	220.73	1.71%		\$	13,969.68	\$ 833.2	8 6.34%		\$	14,628.68	\$ 659.00	4.72
Disposition Rate Rider Class 1	per kW	\$ -	2,500 \$	-	-\$ 0.3951	2,500 -\$	987.75	-\$	987.75			2,500 \$	-	\$ 987.7	5 -100.00%		2,500 \$	-	s -	
.,								1												
Deferral/Variance Account Disposition Rate Rider Class 2	per kW		2,500 \$		-\$ 0.0344	2,500 -\$	85.88	-8	85.88			2.500 S	_	\$ 85.8	8 -100.00%		2.500 S		٠ .	
Disposition Nate Nider Class 2			2,500	-	-ψ 0.0544	2,300	03.00	-9	00.00			2,500		\$ 05.0	-100.0070		2,300	-		
Deferral/Variance Account	per kWh																		_	
Disposition Rate Rider - Global Adjustment			1277500 \$	-	\$ 0.0028	1277500 \$	3,589.78	\$	3,589.78			1277500 \$	-	-\$ 3,589.7	8 -100.00%		1277500 \$	-	\$ -	
Deferral / Variance Accounts	per kW																			
Balances (excluding Global Adj.) - NON-WMP			1277500 \$	-	-\$ 0.7054	2,500 -\$	1,763.46	-\$	1,763.46			1277500 \$	-	\$ 1,763.4	6 -100.00%		1277500 \$	-	\$ -	
Low Voltage Service Charge	per kW	\$ 0.02516	2,500 \$	62.90	\$ 0.02700	2,500 \$	67.50	\$	4.60	7.31%	\$ 0.0272	2,500 \$	68.10	\$ 0.6	0.89%	\$ 0.02730	2,500 \$	68.25	\$ 0.15	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%	\$ 0.102	42,796 \$	4,371.21	\$ -	0.00%	\$ 0.1021	42,796 \$	4,371.21	\$ -	0.00
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$ -	1 5		\$ -	1 \$ \$		\$	677.91	2.240/	\$ -	1 \$		\$ 81.1		\$ -	1 5		\$ -	
(includes Sub-Total A)		_	•	17,649.90			18,327.81	3		3.84%		\$	18,408.99	\$ 81.1		_		19,068.14	\$ 659.15	
RTSR - Network RTSR - Line and Transformation	per kW	\$ 3.0186	2500 \$	7,546.50	\$ 3.0186	2500 \$	7,546.50	\$		0.00%	\$ 3.018		7,546.50	\$ -	0.00%	\$ 3.0186	2500 \$	7,546.50	\$ -	0.00
Connection	per kW	\$ 1.7347	2500 \$	4,336.75	\$ 1.7347	2500 \$	4,336.75	\$		0.00%	\$ 1.734	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	\$ 81.1	8 0.27%		\$	30,951.39	\$ 659.15	2.18
Wholesale Market Service	per kWh	\$ 0.0044	1323235 \$	5.822.23	\$ 0.0044	1277500 \$	5,621.00	-\$	201.23	-3.46%	\$ 0.004	1277500 \$	5,621.00	s -	0.00%	\$ 0.0044	1277500 \$	5,621.00	s -	0.00
Charge (WMSC)			1323233	5,622.23		1277300 \$	3,621.00	-\$	201.23	*3.40%			3,621.00	• -	0.00%		1277500 \$	5,621.00	•	0.00
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	1323235 \$	1,720.20	\$ 0.0013	1277500 \$	1,660.75	-\$	59.45	-3.46%	\$ 0.001	1277500 \$	1,660.75	\$ -	0.00%	\$ 0.0013	1277500 \$	1,660.75	\$ -	0.00
Standard Supply Service Charge	Monthly	\$ 0.2500	1 \$	0.25	\$ 0.2500	1 \$	0.25	\$	-	0.00%	\$ 0.250		0.25	\$ -	0.00%	\$ 0.2500	1 \$	0.25	s -	0.00
Debt Retirement Charge (DRC) TOU - Off Peak		\$ 0.0069 \$ 0.0800	1277500 \$ 817600 \$	8,865.85 65,408.00	\$ 0.0069 \$ 0.0800	1277500 \$ 817600 \$	8,865.85 65,408.00	\$	- :	0.00%	\$ 0.006 \$ 0.080		8,865.85 65,408.00	\$ - \$ -	0.00%	\$ 0.0069 \$ 0.0800	1277500 \$ 817600 \$	8,865.85 65,408.00	\$ - \$ -	0.00
TOU - Oil Peak		\$ 0.0800	229950 \$	28,053.90	\$ 0.0800	229950 \$	28,053.90	\$		0.00%	\$ 0.080		28,053.90	\$ -	0.00%	\$ 0.0800	229950 \$	28,053.90	\$ -	0.00
TOU - On Peak		S 0.1610	229950 \$	37,021.95	\$ 0.1610	229950 \$	37,021.95	\$		0.00%	\$ 0.161		37,021.95	\$ -	0.00%	\$ 0.1610	229950 \$	37,021.95	s -	0.00
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$ 0.0940 \$ 0.1100	750 \$ 1276750 \$	70.50 140.442.50	\$ 0.0940 \$ 0.1100	750 \$ 1276750 \$	70.50 140.442.50	\$		0.00%	\$ 0.094 \$ 0.110		70.50 140.442.50	s -	0.00%	\$ 0.0940 \$ 0.1100	750 \$ 1276750 \$	70.50 140.442.50	s -	0.00
Total Bill on TOU (before Taxes				176,425.54		•	176.842.76	e	417.22	0.24%			176,923.94	\$ 81.1	8 0.05%			177,583.09	\$ 659.15	0.37
HST	'	13%	\$	22,935.32	13%	\$	22,989.56	\$	54.24	0.24%	13	۶ s	23,000.11	\$ 10.5	5 0.05%	13%	\$	23,085.80	\$ 85.69	0.37
Total Bill (including HST)	1		\$	199,360.86		\$	199,832.32	\$	471.46	0.24%		\$	199,924.05	\$ 91.7	3 0.05%		\$	200,668.89	\$ 744.84	0.37
Ontario Clean Energy Bene Total Bill on TOU (including OC			\$	199,360.86		\$	199,832.32	\$	471.46	0.24%		\$	199,924.05	\$ 91.7	3 0.05%		\$	200.668.89	\$ 744.84	0.37
			3			3		,				3					3			
Total Bill on RPP (before Taxes HST	)	13%	\$	186,454.69 24,239.11	13%	<b>5</b> S	186,871.91 24,293.35	\$	<b>417.22</b> 54.24	0.22% 0.22%	13	, S	186,953.09 24,303.90	\$ 81.1 \$ 10.5		13%	\$ S	187,612.24 24,389.59	\$ 659.15 \$ 85.69	
Total Bill (including HST)		.570	s	210,693.80	1376	\$	211,165.26	\$	471.46	0.22%	13	s	211,256.99	\$ 91.7		13%	\$	212,001.83	\$ 744.84	
Ontario Clean Energy Bene			S	210.693.80		\$	211.165.26	\$	471.46	0.22%		\$	211,256,99	\$ - \$ 91.7	3 0.04%		\$	212.001.83	\$ - \$ 744.84	0.35
Total Bill on RPP (including OCI																				

# Appendix 2-W Bill Impacts

Consumption 1,277,500 kWh May 1 - October 31

Customer Class: General Service 1,500 to 4,999 KW

TOU / non-TOU: TOU

	•		2,500	KW																		
				rrent Board-	Appro				2019 Prop	osed			Impact 201	9 vs 2018	F		2020 Prop				Impact 202	0 vs 2019
	Charge Unit		Rate (\$)	Volume		Charge (\$)		Rate (\$)	Volume		Charge (\$)		\$ Change	% Change		Rate (\$)	Volume		Charge (\$)		\$ Change	% Change
Monthly Service Charge	Monthly	S	4,193.93	1	S	4,193.93	_ h	4,193.93	1	\$	4,193.93	5		0.00%	-	4.193.93	1	S	4,193.93	\$	- Change	0.00%
Smart Meter Rate Adder			.,	1	\$	-			1	\$		\$	-				1	\$		\$	-	
				1	\$	-			1	\$	-	\$					1	\$	-	\$	-	
				1	\$	-			1	\$	-	\$					1	\$	-	\$	-	
				1	\$	-			1	\$	-	\$					1	\$	-	\$		
Distribution Volumetric Rate	per kW	s	3.4887	2,500	\$ \$	8,721.75		\$ 4.3928	2,500	\$	10,982.00	9		5.24%		\$ 4.5060	2,500	\$	11,265.00	\$	283.00	2.58%
Smart Meter Disposition Rider	per kvv	٥	3.4887	1277500	Š	0,721.75		a 4.3920	1277500	\$	10,962.00	9		3.2476		\$ 4.5000	1277500	S	11,203.00	\$	203.00	2.36%
LRAM & SSM Rate Rider	per kW	s		2.500	Š	-			2.500	\$	-	S	-				2,500	Š	-	\$	-	
				1277500	\$	-			1277500	\$	-	\$	-				1277500	\$	-	\$		
				1277500	\$	-			1277500	\$	-	\$					1277500	\$	-	\$		
				1277500	\$	-			1277500	\$	-	\$					1277500	\$	-	\$	-	
				1277500 1277500	\$ \$	-			1277500 1277500	\$	-	9					1277500 1277500	\$	-	\$		
				1277500	Š				1277500	9		9					1277500	S		\$		
				1277500	Š	-			1277500	\$		\$					1277500	s		Š		
Sub-Total A (excluding pass the	rough)				\$	12,915.68				\$	15,175.93	\$	547.25	3.74%				\$	15,458.93	\$	283.00	1.86%
Deferral/Variance Account	per kW	\$	-	2.500	s				2.500	s		9					2.500	s		s		
Disposition Rate Rider Class 1				2,500	٥	-			2,500	э	-	3	-				2,500	э	-	э		
Deferral/Variance Account	per kW																					
Disposition Rate Rider Class 2	por KW			2,500	\$	-			2,500	\$	-	\$	-				2,500	\$	-	\$	-	
Deferral/Variance Account	per kWh			4077500					4077500								4077500	_				
Disposition Rate Rider - Global Adjustment				1277500	\$	-			1277500	\$	-	\$	-				1277500	\$	-	\$	-	
Deferral / Variance Accounts	per kW																					
Balances (excluding Global Adj.)	poi kvv			1277500	s	-			1277500	\$	-	9					1277500	s	-	\$	-	
NON-WMP												- 1										
Low Voltage Service Charge	per kW		0.02516	2,500	\$	62.90		\$ 0.02732	2,500	\$	68.30	\$		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 Entity Charge Sub-Total B - Distribution	Monthly	3		1	\$	-	F	\$ -	1	\$		\$			-	\$ -	1	\$	-	\$		
(includes Sub-Total A)					\$	17,649.90				\$	19,615.44	\$	547.30	2.87%				\$	19,898.49	\$	283.05	1.44%
RTSR - Network	per kW	\$	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	per kW	s	1.7347	2500	\$	4,336.75		\$ 1.7347	2500	s	4,336.75	\$		0.00%		\$ 1.7347	2500	\$	4,336.75	s		0.00%
Connection Sub-Total C - Delivery		Ė			-		-					- 1			-				· ·	÷		
(including Sub-Total B)					\$	29,533.15				\$	31,498.69	\$	547.30	1.77%				\$	31,781.74	\$	283.05	0.90%
Wholesale Market Service	per kWh	\$	0.0044	1323235	\$	5,822.23	1	\$ 0.0044	1277500	\$	5,621.00	5		0.00%		\$ 0.0044	1277500	\$	5,621.00	s		0.00%
Charge (WMSC)		_		1020200	•	O,OZZ.ZO			12//000	Ψ	0,021.00	"	•	0.0070			1211000	Ψ.	0,021.00	1		0.0070
Rural and Remote Rate Protection (RRRP)	per kWh	\$	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	Monthly	s	0.2500	1	s	0.25		\$ 0.2500	1	s	0.25	9		0.00%		\$ 0.2500	- 1	s	0.25	s		0.00%
Debt Retirement Charge (DRC)	Monany	Š	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		\$	28,053.90	\$		0.00%		\$ 0.1220	229950		28,053.90	\$		0.00%
TOU - On Peak		S	0.1610	229950 750	\$ \$	37,021.95 70.50		\$ 0.1610 \$ 0.0940	229950 750	\$	37,021.95 70.50	9		0.00%		\$ 0.1610 \$ 0.0940	229950 750		37,021.95 70.50	\$		0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		9	0.0940	1276750		140,442.50		\$ 0.0940 \$ 0.1100	1276750	\$	140,442.50	9		0.00%		\$ 0.0940 \$ 0.1100	1276750		140,442.50	\$	- :	0.00%
		Ÿ	0.1100	12/0/00				0.1100	12/0/00							0.1100	12/0/00				200.05	
Total Bill on TOU (before Taxes HST	:1		13%		\$ S	176,425.54 22,935.32		13%		<b>\$</b> S	178,130.39 23.156.95	\$		0.31% 0.31%		13%		\$ \$	178,413.44 23,193.75	\$ S	283.05 36.80	0.16% 0.16%
Total Bill (including HST)			1370		Š	199.360.86		1370		\$	201,287,34	5		0.31%		1370		S	201.607.19	\$	319.85	0.16%
Ontario Clean Energy Bene	efit 1				s					\$		5						S		\$		
Total Bill on TOU (including OC					\$	199,360.86				\$	201,287.34	\$	618.45	0.31%				\$	201,607.19	\$	319.85	0.16%
Total Bill on RPP (before Taxes					s	186,454.69	F			s	188,159.54	5	547.30	0.29%	F			\$	188,442.59	S	283.05	0.15%
HST HST	.,		13%		\$	24,239.11		13%		\$	24,460.74	5		0.29%		13%		\$	24,497.54	\$	36.80	0.15%
Total Bill (including HST)		1			\$	210,693.80				\$	212,620.28	\$		0.29%				\$	212,940.13	\$	319.85	0.15%
Ontario Clean Energy Bene	efit 1				\$	-				\$	-	\$	-					\$	-	\$	-	
Total Bill on RPP (including OC	EB)				\$	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%						

Customer Class: General Service 1,500 to 4,999 KW

	Consumption		1,277,500 4.000		May 1 - October 31		O Nove	mber 1 - April 3	(Select this radio butto	n for app	olications filed after O	ct 31)											
			Curi	ent Board-A				2016 Prop			Impact 201	6 vs 2015		2017 Prop			Impact 20	17 vs 2016		2018 Propos		Impact 20	18 vs 2017
			Rate	Volume	Charge		Rate	Volume	Charge				Rate	Volume	Charg	•			Rate	Volume	Charge		
Monthly Service Charge	Charge Unit Monthly	S	<b>(\$)</b> 4,193.93	1	(\$) \$ 4,193.93	S	(\$) 4,193.93	- 1	\$ 4,193.9	3	\$ Change \$ -	% Change 0.00%	(\$) \$ 4,193.93	1	\$ 4.	193.93	\$ Change	% Change 0.00%	(\$) \$ 4,193.93	1 \$	(\$) 4,193.93	\$ Change \$ -	% Change 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	\$	3.4887	4,000	\$ 13,954.80	\$	3.6541		\$ 14,616.4	0	\$ 661.60	4.74%	\$ 3.9103			641.20	\$ 1,024.8	7.01%	\$ 4.1739	4,000 \$	16,695.60	\$ 1,054.40	6.74%
Smart Meter Disposition Rider LRAM & SSM Rate Rider				1277500 4,000	\$ - \$ -			1277500 4.000			\$ - \$ 308.44			1277500 4.000	\$	-	\$ -	-100.00%		1277500 \$ 4.000 \$	-	\$ -	
LRAM & SSM Rate Rider	per kW	\$	-	1277500	\$ -	-\$	0.0771	1277500		4    -	\$ 308.44		\$ -	1277500	Ψ.		\$ 308.4	-100.00%	\$ -	1277500 \$	:	\$ -	
				1277500	\$ -			1277500			\$ -			1277500		-	\$ -			1277500 \$	-	\$ -	
				1277500	\$ -			1277500			\$ -			1277500		-	\$ -			1277500 \$	-	\$ -	
				1277500 1277500	\$ -			1277500 1277500			\$ -			1277500 1277500		-	\$ -			1277500 \$ 1277500 \$	-	\$ -	
				1277500	\$ - \$			1277500			\$ -			1277500		-	s -			1277500 \$		\$ -	
				1277500	\$ -			1277500	\$ -		\$ -			1277500	\$	-	\$ -			1277500 \$	-	\$ -	
Sub-Total A (excluding pass the		_			\$ 18,148.73	_			\$ 18,501.8	9	\$ 353.16	1.95%	_		\$ 19,	335.13	\$ 1,333.2	7.21%	_	\$	20,889.53	\$ 1,054.40	5.32%
Deferral/Variance Account Disposition Rate Rider Class 1	per kW	\$	-	4,000	٠.	-\$	0.3951	4,000	-\$ 1,580.3	a I .	\$ 1,580.39		\$ -	4,000	\$		\$ 1,580.3	-100.00%	\$ -	4,000 \$		s .	
Disposition (tate (tate) diabo (				4,000	•			4,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ĭ	1,000.00			4,000	Ψ		1,000.0	100.0070		4,000 \$		•	
Deferral/Variance Account	per kW	\$				-\$	0.0344						\$ -						\$ -				
Disposition Rate Rider Class 2				4,000	\$ -			4,000	-\$ 137.4	0    -	\$ 137.40			4,000	\$	-	\$ 137.4	-100.00%		4,000 \$	-	\$ -	
Deferral/Variance Account	per kWh					s	0.0028																
Disposition Rate Rider - Global	por Kivii			1277500	\$ -		0.0020	1277500	\$ 3,589.7	8	\$ 3,589.78			1277500	\$	-	-\$ 3,589.7	-100.00%		1277500 \$	-	\$ -	
Adjustment																							
Deferral / Variance Accounts	per kW			1277500	s .		0.7054	4,000	-\$ 2,821.5	,	\$ 2,821.53			1277500	•		\$ 2,821.5	-100.00%		1277500 \$			
Balances (excluding Global Adj.) - NON-WMP				12//500	• -	-\$	0.7054	4,000	-\$ 2,821.0	3    -	\$ 2,821.53			12//500	Þ		\$ 2,821.5	-100.00%		12//500 \$		\$ -	
Low Voltage Service Charge	per kW	\$	0.02516	4,000	\$ 100.64	\$	0.02700		\$ 108.0		\$ 7.36	7.31%	\$ 0.02724			108.96	\$ 0.9		\$ 0.02730	4,000 \$		\$ 0.24	0.22%
Line Losses on Cost of Power		S	0.1021	40,700	\$ 4,671.32	\$	0.1021	42,796	\$ 4,371.2	1 -	\$ 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 Sub-Total B - Distribution	Monthly	S		1	\$ -	S	-	1	\$ -		s -		S -	1	\$	-	\$ -		S -	1 \$	-	\$ -	1
(includes Sub-Total A)					\$ 22,920.69				\$ 22,031.5	5 -	\$ 889.14	-3.88%			\$ 24,	315.30	\$ 2,283.7	10.37%		\$	25,369.94	\$ 1,054.64	4.34%
RTSR - Network	per kW	\$	3.0186	4000	\$ 12,074.40	\$	3.0186	4000	\$ 12,074.4	0	\$ -	0.00%	\$ 3.0186	4000	\$ 12,	74.40	\$ -	0.00%	\$ 3.0186	4000 \$	12,074.40	\$ -	0.00%
RTSR - Line and Transformation	per kW	\$	1.7347	4000	\$ 6,938.80	\$	1.7347	4000	\$ 6,938.8	0	s -	0.00%	\$ 1.7347	4000	\$ 6.	938.80	s -	0.00%	\$ 1.7347	4000 \$	6,938.80	s -	0.00%
Connection Sub-Total C - Delivery						- 1				_													
(including Sub-Total B)					\$ 41,933.89				\$ 41,044.7	5    -	\$ 889.14	-2.12%			\$ 43,	328.50	\$ 2,283.7	5.56%		\$	44,383.14	\$ 1,054.64	2.43%
Wholesale Market Service	per kWh	\$	0.0044	1323235	\$ 5.822.23	\$	0.0044	1277500	\$ 5,621.0	0 -	\$ 201.23	-3.46%	\$ 0.0044	1277500	\$ 5.	321.00	s -	0.00%	\$ 0.0044	1277500 S	5,621.00	s -	0.00%
Charge (WMSC) Rural and Remote Rate	per kWh	s	0.0013			s	0.0013						\$ 0.0013						\$ 0.0013				
Protection (RRRP)	pei kvvii	a a	0.0013	1323235	\$ 1,720.20	3	0.0013	1277500	\$ 1,660.7	5 -	\$ 59.45	-3.46%	\$ 0.0013	1277500	\$ 1,	660.75	\$ -	0.00%	\$ 0.0013	1277500 \$	1,660.75	\$ -	0.00%
Standard Supply Service Charge	Monthly	\$	0.2500	1	\$ 0.25	\$	0.2500	1	\$ 0.2		\$ -	0.00%	\$ 0.2500	1	\$	0.25	\$ -	0.00%	\$ 0.2500	1 \$	0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$	0.0069	1277500 817600	\$ 8,865.85 \$ 65,408.00	\$	0.0069	1277500 817600			\$ -	0.00%	\$ 0.0069	1277500 817600		365.85 408.00	\$ -	0.00%	\$ 0.0069	1277500 \$ 817600 \$	8,865.85 65,408.00	\$ -	0.00%
TOU - Off Peak TOU - Mid Peak		\$	0.0800 0.1220	229950	\$ 65,408.00 \$ 28,053.90	\$	0.0800	229950			s -	0.00%	\$ 0.0800 \$ 0.1220	229950		053.90	\$ - \$ -	0.00%	\$ 0.0800 \$ 0.1220	229950 \$	28,053.90	\$ -	0.00%
TOU - On Peak		\$	0.1610	229950	\$ 37,021.95	\$	0.1610	229950			\$ -	0.00%	\$ 0.1610	229950		21.95	\$ -	0.00%	\$ 0.1610	229950 \$	37,021.95	\$ -	0.00%
Energy - RPP - Tier 1		\$	0.0940	750	\$ 70.50	\$	0.0940	750			\$ -	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	\$ 140,442.5	0	\$ -	0.00%	\$ 0.1100	1276750	\$ 140,	142.50	\$ -	0.00%	\$ 0.1100	1276750 \$	140,442.50	\$ -	0.00%
Total Bill on TOU (before Taxes	)				\$ 188,826.28				\$ 187,676.4		\$ 1,149.83	-0.61%				960.20	\$ 2,283.7			\$	191,014.84	\$ 1,054.64	0.56%
HST			13%		\$ 24,547.42		13%		\$ 24,397.9		\$ 149.48 \$ 1,299.31	-0.61%	13%	6		394.83	\$ 296.89 \$ 2.580.69		139	\$ \$	24,831.93	\$ 137.10 \$ 1.191.74	0.56% 0.56%
Total Bill (including HST)  Ontario Clean Energy Bene	eta 1				\$ 213,373.69				\$ 212,074.3	9 .	\$ 1,299.31	-0.61%			\$ 214,	355.02	\$ 2,580.6	1.22%		\$	215,846.77	\$ 1,191.74	0.56%
Total Bill on TOU (including OC					\$ 213,373.69				\$ 212,074.3	9 -	\$ 1,299.31	-0.61%			\$ 214,	555.02	\$ 2,580.6	1.22%		\$	215,846.77	\$ 1,191.74	0.56%
					,				, ,		, ,				. ,		,,,,,,				.,.		
Total Bill on RPP (before Taxes HST	,		13%		\$ 198,855.43 \$ 25,851.21		13%		\$ 197,705.6 \$ 25,701.7		\$ 1,149.83 \$ 149.48	<b>-0.58%</b> -0.58%	13%			9 <b>89.35</b> 998.62	\$ 2,283.75 \$ 296.85		139	, ,	201,043.99 26,135.72	\$ 1,054.64 \$ 137.10	0.53% 0.53%
Total Bill (including HST)			1570		\$ 224,706.63		1370		\$ 223,407.3		\$ 1,299.31	-0.58%	137	1		987.96	\$ 2,580.6		137	\$	227,179.71	\$ 1,191.74	0.53%
Ontario Clean Energy Bene					\$ -				\$ -		s -				\$	-	s -			\$	-	\$ -	
Total Bill on RPP (including OC	EB)				\$ 224,706.63				\$ 223,407.3	3 -	\$ 1,299.31	-0.58%			\$ 225,	987.96	\$ 2,580.6	1.16%		\$	227,179.71	\$ 1,191.74	0.53%
Loss Factor (%)			3.5800%				3.3500%	l					3.3500%	ó					3.3500%	5			

Customer Class: General Service 1,500 to 4,999 KW

TOU / non-TOU: TOU

1,277,500 kWh May 1 - October 31 4,000 KW Current Board-Approved Charge (\$) 4,193.93 Charge Unit **(\$)**4,193.93 Monthly Service Charge Smart Meter Rate Adder Distribution Volumetric Rate Smart Meter Disposition Rider LRAM & SSM Rate Rider per kW 3,4887 4,000 \$ 13,954.80 1277500 \$ 4,000 \$ per kW 1277500 \$ 1277500 \$ 1277500 \$ 1277500 \$ 1277500 \$ 1277500 \$ Sub-Total A (excluding pass through)
Deferral/Variance Account
Disposition Rate Rider Class 1 18,148.73 4,000 \$ Deferral/Variance Account per kW Disposition Rate Rider Class 2 4.000 \$ Deferral/Variance Account Disposition Rate Rider - Global per kWh 1277500 \$ Adjustment
Deferral / Variance Accounts
Balances (excluding Global Adj.) per kW 1277500 \$ NON-WMP Low Voltage Service Charge 4,000 \$ 100.64 per kW \$ 0.02516 Line Losses on Cost of Power 45,735 \$ 4,671.32 Smart Meter Entity Charge
Sub-Total B - Distribution
(includes Sub-Total A)
RTSR - Network \$ 22,920,69 3.0186 12,074.40 4000 \$ RTSR - Line and Transformation per kW 1.7347 4000 \$ 6,938.80 Connection
Sub-Total C - Delivery 41,933.89 (including Sub-Total B)
Wholesale Market Service per kWh 0.0044 1323235 5 822 23 Charge (WMSC)
Rural and Remote Rate per kWh 0.0013 1323235 \$ 1,720.20 Protection (RRRP) Standard Supply Service Charge 0.2500 0.25 8,865.85 1277500 \$ 0.0069 Debt Retirement Charge (DRC) 65,408.00 28,053.90 TOU - Off Peak 817600 \$ TOU - Mid Peak TOU - On Peak Energy - RPP - Tier 1 229950 \$ 0.1220 0.1610 229950 \$ 750 \$ 1276750 \$ 37,021.95 70.50 140,442.50 0.0940 Energy - RPP - Tier 2 188,826.28 Total Bill on TOU (before Taxes) Total Bill (including HST) 213,373,69 Ontario Clean Energy Benefit 

Total Bill on TOU (including OCEB)

Total Bill on RPP (before Taxes) 213,373.69 198,855.43 13% HST 25.851.21 Total Bill (including HST) 224,706.63 Ontario Clean Energy Benefit <sup>1</sup>
Total Bill on RPP (including OCEB) 224,706.63

		2019 Prop	osec		Ι [		Impact 201	9 vs 2018
	Rate (\$)	Volume		Charge (\$)		s	Change	% Change
S	4.193.93	1	\$	4,193.93	t t	\$	·	0.00%
	.,	1	\$			\$		
		1	\$			\$	-	
		1	\$			\$	-	
		1	\$			\$		
		1	\$			\$	-	
\$	4.3928	4,000	\$	17,571.20		\$	875.60	5.24%
•	4.0020	1277500	Š	,		Š	-	
s		4,000	Š			\$	-	
•		1277500	s			\$		
		1277500	s			\$		
		1277500	S			\$	-	
		1277500	\$			\$	-	
		1277500	S			\$	-	
		1277500	S			\$	-	
		1277500	\$			\$	-	
		12//300	\$	21,765.13	+ +	\$	875.60	4.19%
_			9	21,765.15	1	ð	873.00	4.1370
\$		4,000	\$			\$		
		4,000	÷			φ	-	
\$		4,000	s			\$		
		4,000	Þ			Ф	-	
		1277500	\$	-		\$	-	
			_					
		1277500	\$			\$	-	
\$	0.02732	4,000	\$	109.28		\$	0.08	0.07%
\$	0.1021	42,796	\$	4,371.21		\$	-	0.00%
\$		1	\$	-		\$		
			\$	26,245.62		\$	875.68	3.45%
\$	3.0186	4000	\$	12,074.40	Ħ	\$		0.00%
s	1.7347	4000	\$	6,938.80		\$	_	0.00%
Ψ	1.7547	4000	9	0,330.00	ll	Ψ		0.0070
			\$	45,258.82		\$	875.68	1.97%
\$	0.0044				H	_		
Ψ	0.0044	1277500	\$	5,621.00		\$	-	0.00%
s	0.0013							
Ψ	0.0013	1277500	\$	1,660.75	Ш	\$		0.00%
s	0.2500	1	s	0.25	П	\$		0.00%
\$	0.2300	1277500	\$	8,865.85		\$		0.00%
S	0.0800	817600	\$	65,408.00		\$		0.00%
\$	0.0800	229950	\$	28,053.90	Ш	\$		0.00%
\$		229950	S	37,021.95	Ш	\$		0.00%
\$	0.1610 0.0940	750	S	70.50	Ш	\$		0.00%
\$	0.0940	1276750	\$	140,442.50		S.	-	0.00%
\$	0.1100	12/0/30	ą.	140,442.30	ш	ą.		0.00%
			\$	191,890.52		\$	875.68	0.46%
	13%		s	24,945,77	Ιl	s	113.84	0.46%
			Š	216,836.29	Ш	\$	989.52	0.46%
			S	2.0,000.20	П	\$		2.1070
			\$	216,836.29		\$	989.52	0.46%
					ш	4		
			\$	201,919.67	. 1	\$	875.68	0.44%
	13%		\$	26,249.56		\$	113.84	0.44%
			\$	228,169.23	П	\$	989.52	0.44%
			s			\$		
			\$	228,169.23		\$	989.52	0.449

		2020 Prop	ose	d		- 1	mpact 202	0 vs 2019
	Rate	Volume		Charge	1 1			
	(\$)			(\$)		s	Change	% Change
S	4.193.93	1	\$	4,193.93	i i	\$	-	0.00%
•	4,100.00	1	\$	.,		s		
		- i	\$			Š	_	
		i	\$	-		\$	-	
		1	\$			\$	-	
						\$	-	
		1	\$					
\$	4.5060	4,000	\$	18,024.00		\$	452.80	2.58%
		1277500	\$	-		\$	-	
\$	-	4,000	\$	-		\$	-	
		1277500	\$	-		\$	-	
		1277500	\$	-		\$	-	
		1277500	\$	-		\$	-	
		1277500	\$			\$	-	
		1277500	\$	-		\$	-	
		1277500	\$	-		\$	-	
		1277500	\$	-		\$	-	
			\$	22,217.93	1 1	\$	452.80	2.08%
S					1 1			
_		4,000	\$			s	-	
		.,	-			-		
s					1			
•		4,000	\$			s		
		4,000	Ψ			Ψ.		
		1277500	\$			s		
		12//300	Ф			Ф	-	
			_			_		
		1277500	\$			\$	-	
\$	0.02734	4,000	\$	109.36		\$	0.08	0.07%
\$	0.1021	42,796	\$	4,371.21		\$	-	0.00%
S	-	1	\$			\$		
			\$	26,698.50		\$	452.88	1.73%
\$	3.0186	4000	\$	12,074.40	l l	s		0.00%
\$	1.7347	4000	\$	6,938.80		\$	-	0.00%
			\$	45,711.70		\$	452.88	1.00%
\$	0.0044	1277500	s	5,621.00	i	s		0.00%
		1277300	Ψ	3,021.00		Ψ	-	0.00%
\$	0.0013	1277500	s	1,660.75	1	s		0.00%
		1277300	Ф	1,000.75	1	Ф		0.00%
\$	0.2500	1	\$	0.25	1	\$		0.00%
\$	0.0069	1277500	\$	8,865.85		\$		0.00%
Š	0.0800	817600	\$	65,408.00	1	\$		0.00%
Š	0.1220	229950	s	28.053.90		s		0.00%
S	0.1610	229950	\$	37,021.95	1	Š		0.00%
\$	0.0940	750	s	70.50		Š		0.00%
Š	0.1100	1276750	\$	140,442.50		Š		0.00%
9	0.1100	12,0,00						
			\$	192,343.40	. 🗆	\$	452.88	0.24%
	13%		\$	25,004.64	1	\$	58.87	0.24%
			\$	217,348.04	1	\$	511.75	0.24%
			\$			\$		
			\$	217,348.04		s	511.75	0.24%
						s	452.88	0.22%
	4001		<b>\$</b>	202,372.55	ıl	\$		
	13%		\$	26,308.43	1	\$	58.87	0.22%
				228,680.98	1 1		511.75	0.22%
			\$		ı l	\$	-	
			\$	228,680.98		s	511.75	0.22%

3.5800% 3.3500% 3.3500% Loss Factor (%)

Customer Class: Large User

	Consumptio	n 4,000,000 7,500		ay 1 - October 31		O Nover	nber 1 - April 30 (	Select this radio button for a	pplications filed af	er Oct 31)														
			rrent Board-A	pproved			2016 Propos	sed	Impact	2016 vs 2015			2017 Prop	osed		Impact 2017	vs 2016			2018 Propose	d	In	npact 2018	vs 2017
		Rate	Volume	Charge		Rate	Volume	Charge				Rate	Volume		arge			Rat	е	Volume	Charge			
	Charge Unit	(\$)		(\$)		(\$)		(\$)	\$ Chang	% Chan	je	(\$)			(\$)	\$ Change	% Change	(\$)			(\$)	\$ C	hange	% Change
Monthly Service Charge	Monthly	\$ 15,231.32	1	\$ 15,231.32	1	5,231.32	1 \$		\$	- 0.	0%	15,231.32	1		15,231.32	\$ -	0.00%	15,23	11.32	1 \$	15,231.32	\$	-	0.00%
Smart Meter Rate Adder			1				1 \$		5				1	Ψ		\$ -				1 \$	-	\$	-	
							1 \$		\$				1			\$ - e				1 5		9		
			i	\$ -			1 \$		Š				1			s -				1 8		Š		
			i	š -			1 \$		Š	-			1	Š	-	š -				1 \$		š		
Distribution Volumetric Rate	per kW	\$ 3.3129	7,500	24,846.75	\$	3.4742	7,500 \$	26,056.50	\$ 1,20	9.75 4.	7%	\$ 3.7128	7,500	\$	27,846.00	\$ 1,789.50	6.87%	\$ 3.9	9621	7,500 \$	29,715.75	\$	1,869.75	6.71%
Smart Meter Disposition Rider			4000000	\$ -			4000000 \$			-			4000000		-	\$ -				4000000 \$	-	\$	-	
LRAM & SSM Rate Rider	per kW	\$ -	7,500	\$ -	-	0.07711	7,500 -\$		-\$ 57	8.33			7,500		-	\$ 578.33	-100.00%			7,500 \$	-	\$	-	
			4000000	\$ -			4000000 \$		\$	-			4000000		-	\$ -				4000000 \$		\$	-	
			4000000	5 -			4000000 \$ 4000000 \$		5				4000000 4000000			\$ - \$ -				4000000 \$ 4000000 \$	-	\$		
			4000000				4000000 \$		\$				4000000		1	\$ - e				4000000 \$		9		
			4000000	\$ -			4000000 \$		Š				4000000			s -				4000000 \$		Š		
			4000000	š -			4000000 \$		Š	-			4000000		-	š -				4000000 \$		š		
			4000000	\$ -			4000000 \$		\$	-			4000000	\$	-	\$ -				4000000 \$		\$	-	
Sub-Total A (excluding pass th	rough)			\$ 40,078.07			\$	40,709.50	\$ 63	1.43 1.	8%			\$ .	43,077.32	\$ 2,367.83	5.82%			\$	44,947.07	\$	1,869.75	4.34%
Deferral/Variance Account	per kW	\$ -		_					1.															
Disposition Rate Rider Class 1			7,500	\$ -	-\$	0.4676	7,500 -\$	3,506.85	-\$ 3,50	6.85			7,500	\$	-	\$ 3,506.85	-100.00%			7,500 \$	-	\$		
Defendation Assess			1													1								
Deferral/Variance Account	per kW		7.500	s -	.s	0.0408	7.500 -\$	306.15	e 20	6.15			7.500	e		\$ 306.15	-100.00%			7.500 \$				
Disposition Rate Rider Class 2			7,500	-	-5	0.0408	7,500 -5	300.13	-\$ 30	5.15			7,300	٠	-	\$ 300.15	-100.00%			7,300 \$		9	-	
Deferral/Variance Account	per kWh																							
Disposition Rate Rider - Global	poi kwiii		4000000	s -	s	0.0028	4000000 S	11.240.00	S 11.24	0.00			4000000	S	-	-\$ 11.240.00	-100.00%			4000000 \$		s		
Adjustment				*	_	0.0020		,						*		*,=						1		
Deferral / Variance Accounts	per kW																							
Balances (excluding Global Adj.)	·		4000000	\$ -	-\$	0.8348	7,500 -\$	6,260.91	-\$ 6,26	0.91			4000000	\$	-	\$ 6,260.91	-100.00%			4000000 \$	-	\$	-	
NON-WMP					_																	_		
Low Voltage Service Charge	per kW	\$ 0.02833	7,500			0.03040	7,500 \$				1%	\$ 0.03067	7,500		230.03	\$ 2.03	0.89%	\$ 0.00		7,500 \$	230.55	\$	0.53	0.23%
Line Losses on Cost of Power Smart Meter Entity Charge	Monthly	\$ 0.1021	27,600	2,819.06	\$	0.1021	24,800 \$		-\$ 28	5.99 -10.	4%	\$ 0.1021	24,800		2,533.07	\$ -	0.00%	\$ 0.	1021	24,800 \$	2,533.07	\$	-	0.00%
Sub-Total B - Distribution	IVIONTIN	3 -	- 1	-	2	-			3	-		3 -		*	_	3		2	-	1 3		3	-	
(includes Sub-Total A)				\$ 43,109.61			\$	44,636.66	\$ 1,52	7.05 3.	4%			\$	45,840.42	\$ 1,203.76	2.70%			\$	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.	0%	\$ 3.3462	7500	\$ :	25,096.50	\$ -	0.00%	\$ 3.3	3462	7500 \$	25,096.50	\$		0.00%
RTSR - Line and Transformation	per kW	\$ 1.9535	7500	\$ 14,651.25	s	1.9535	7500 \$	14,651.25	e	- 0	0%	\$ 1.9535	7500	e .	14,651.25	٠ .	0.00%	S 1.9	9535	7500 \$	14,651.25	e		0.00%
Connection	pei KW	ų 1.9555	7500	14,031.23	Ψ	1.3333	7300 \$	14,001.20	3	- 0.	0 70	ų 1.5555	7500	ų.	14,001.20	Ψ -	0.0076	9 1.0	3333	7300 \$	14,001.20	,	-	0.0076
Sub-Total C - Delivery				\$ 82,857.36			\$	84,384.41	\$ 1,52	7.05 1.	4%			\$	85,588.17	\$ 1,203.76	1.43%			\$	87,458.44	\$	1,870.28	2.19%
(including Sub-Total B) Wholesale Market Service		6 0.0044				0.0044						0.0044						6 0/	2011			-		
Charge (WMSC)	per kWh	\$ 0.0044	4027600	\$ 17,721.44	\$	0.0044	4024800 \$	17,709.12	-\$ 1	2.32 -0.	7%	\$ 0.0044	4024800	\$	17,709.12	\$ -	0.00%	\$ 0.0	0044	4024800 \$	17,709.12	\$	-	0.00%
Rural and Remote Rate	per kWh	\$ 0.0013			s	0.0013			_			\$ 0.0013				_		\$ 0.0	0013			_		
Protection (RRRP)	F		4027600	\$ 5,235.88	_		4024800 \$	5,232.24	-5	3.64 -0.	7%		4024800	\$	5,232.24	\$ -	0.00%			4024800 \$	5,232.24	\$	-	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$	0.2500	1 \$		\$		0%	\$ 0.2500	1		0.25	\$ -	0.00%	\$ 0.2	2500	1 \$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)		\$ 0.0069	4000000	\$ 27,760.00	\$	0.0069	4000000 \$		\$		0%	\$ 0.0069	4000000		27,760.00	\$ -	0.00%		0069	4000000 \$	27,760.00	\$	-	0.00%
TOU - Off Peak		\$ 0.0800	2560000	\$ 204,800.00	\$	0.0800	2560000 \$		\$		0%	\$ 0.0800	2560000		204,800.00	\$ -	0.00%		0800	2560000 \$	204,800.00	\$	-	0.00%
TOU - Mid Peak		\$ 0.1220 \$ 0.1610	720000 720000	\$ 87,840.00 \$ 115,920.00	S	0.1220	720000 \$ 720000 \$		S S		0%	\$ 0.1220 \$ 0.1610	720000 720000		87,840.00 15.920.00	\$ - \$ -	0.00%		1220	720000 \$	87,840.00 115.920.00	\$	-	0.00%
TOU - On Peak Energy - RPP - Tier 1		\$ 0.1610 \$ 0.0940	720000	\$ 115,920.00 \$ 70.50	\$	0.1610	720000 \$ 750 \$		\$		0% 0%	\$ 0.1610 \$ 0.0940	720000		70.50	\$ - \$ -	0.00%		1610 0940	720000 \$ 750 \$	70.50	3		0.00%
Energy - RPP - Tier 1		\$ 0.0940	3999250		9	0.0940	3999250 \$		\$		0%	\$ 0.0940	3999250		139.917.50	\$ -	0.00%		1100	3999250 \$	439.917.50	Š	: 1	0.00%
Energy - IXI 1 - Tiel 2		9 0.1100	0000200		Ψ	0.1100	0000200		ı v			9 0.1100	0000200	•		ų.		Ψ 0.	1100	0000200 ¢	,	Ţ		
Total Bill on TOU (before Taxes	5)			\$ 542,134.93			\$	543,646.02	\$ 1,51		28%				544,849.78	\$ 1,203.76	0.22%			\$	546,720.05	\$	1,870.28	0.34%
HST		13%		70,477.54		13%	\$				8%	13%			70,830.47	\$ 156.49	0.22%		13%	\$	71,073.61	\$	243.14	0.34%
Total Bill (including HST)	1		]	612,612.47			\$	614,320.00	\$ 1,70	7.53 0.	8%			\$ 6	315,680.25	\$ 1,360.25	0.22%			\$	617,793.66	\$	2,113.41	0.34%
Ontario Clean Energy Ben							\$	044.000.00			2007			\$ 6	45 000 05		0.0001			\$		5	0.440.44	0.0461
Total Bill on TOU (including OC	FR)			\$ 612,612.47			\$	614,320.00	\$ 1,70	7.53 0.	8%			<b>\$</b> 6	515,680.25	\$ 1,360.25	0.22%			\$	617,793.66	\$	2,113.41	0.34%
Total Bill on RPP (before Taxes	;)			\$ 573,562.93			\$	575,074.02	\$ 1,51	1.09 0.	6%			\$ 5	76,277.78	\$ 1,203.76	0.21%			\$	578,148.05	\$	1,870.28	0.32%
HST		13%	]	74,563.18		13%	\$	74,759.62			6%	13%			74,916.11	\$ 156.49	0.21%		13%	\$	75,159.25	\$	243.14	0.32%
Total Bill (including HST)			]	\$ 648,126.11			\$	649,833.64	\$ 1,70	7.53 0.	6%		l	\$ 6	551,193.89	\$ 1,360.25	0.21%			\$	653,307.30	\$	2,113.41	0.32%
Ontario Clean Energy Ben	efit 1			\$ -			\$	-	\$	-				\$	-	\$ -				\$	-	\$	-	
Total Bill on RPP (including OC	EB)			\$ 648,126.11			\$	649,833.64	\$ 1,70	7.53 0.	6%			\$ 6	51,193.89	\$ 1,360.25	0.21%			\$	653,307.30	\$	2,113.41	0.32%
Loss Factor (%)		0.6900%	1			0.6200%						0.6200%	1					0.62	200%					

### Appendix 2-W Bill Impacts

Customer Class: Large User

			0 KW Current Board	-Annro	oved			2019 Prop	hazor			Impact 2019	vs 2018			2020 Prop	hazo			Impact 2020	vs 2019
		Rate	Volume	Арріс	Charge		Rate	Volume	-	Charge		impuot 2010	70 2010		Rate	Volume		Charge		III paor 2020	102010
	Charge Unit	(\$)			(\$)		(\$)			(\$)		Change	% Change		(\$)			(\$)	\$	Change	% Change
Monthly Service Charge	Monthly	\$ 15,231.3	2 1	1 \$	15,231.32		15,231.32	1	\$	15,231.32	\$	-	0.00%		15,231.32		\$	15,231.32	\$	-	0.00%
Smart Meter Rate Adder			1	1 \$	-			1	\$	-	\$	-					\$	-	\$	-	
			1	1 \$	-			1	\$	-	\$	-				1	\$	-	\$	-	
			1	1 \$	-			1	\$	-	\$	-				1	\$	-	\$	-	
				1 \$	-			1	\$	-	\$					1	\$ \$	-	\$		
Distribution Volumetric Rate	per kW	\$ 3.312	9 7,500		24,846.75	9	4.1741	7,500	\$	31,305.75	S	1,590.00	5.35%	s	4.2896	7,500	\$	32,172.00	S	866.25	2.77%
Smart Meter Disposition Rider	Del KVV	\$ 3.312	4000000		24,040.73	,	4.1741	4000000	\$	31,300.73	Š	1,330.00	3.3376	9	4.2000		\$	32,172.00	Š	- 000.25	2.11/0
LRAM & SSM Rate Rider	per kW	s -	7,500						ŝ		Š						Š		Š		
Ero un a com rato rato	pu iii	•	4000000					4000000			š	-				4000000		-	Š		
			4000000		-			4000000		-	s	-				4000000		-	\$	-	
			4000000	\$	-			4000000	\$	-	\$	-				4000000	\$	-	\$		
			4000000		-			4000000		-	\$	-				4000000		-	\$	-	
			4000000		-			4000000		-	\$	-				4000000		-	\$	-	
			4000000					4000000			\$	-				4000000		-	\$	-	
			4000000					4000000			\$					4000000			\$	-	
Sub-Total A (excluding pass the		_		\$	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	per kW	\$ -	7,500	s				7,500	s		s					7,500	s		s		
Disposition Rate Rider Class 1			7,500	Φ				7,500	Ф		3	-				7,300	φ	-	٠	-	
Deferral/Variance Account	per kW																			ļ	
Disposition Rate Rider Class 2	porker		7,500	\$				7,500	\$		s	-				7,500	\$	-	s		
			,	1				,			1					,			1	ļ	
Deferral/Variance Account	per kWh																			ļ	
Disposition Rate Rider - Global			4000000	\$	-			4000000	\$	-	\$	-				4000000	\$	-	\$	-	
Adjustment																				ļ	
Deferral / Variance Accounts	per kW																			ļ	
Balances (excluding Global Adj.) -			4000000	\$				4000000	\$		\$	-				4000000	\$	-	\$	-	
NON-WMP									_		_								_		
Low Voltage Service Charge	per kW	\$ 0.0283			212.48 2.819.06		0.03077	7,500	\$	230.78	\$	0.22	0.10%	\$	0.03079		\$	230.93	\$	0.15	0.06%
Line Losses on Cost of Power Smart Meter Entity Charge	Monthly	\$ 0.102	1 27,600		2,819.06	9			\$	2,533.07	\$		0.00%	\$	0.1021		\$ \$	2,533.07	\$	-	0.00%
Sub-Total B - Distribution	IVIONINIV	3 -				- 2	-	- '		-	3			3	-				-		
(includes Sub-Total A)				\$	43,109.61				\$	49,300.92	\$	1,590.23	3.33%				\$	50,167.32	\$	866.40	1.76%
RTSR - Network	per kW	\$ 3.346	2 7500	\$	25,096.50	9	3.3462	7500	\$	25,096.50	\$	-	0.00%	\$	3.3462	7500	\$	25,096.50	\$	-	0.00%
RTSR - Line and Transformation	per kW	\$ 1.953	7500	\$	14.651.25	9	1.9535	7500	s	14.651.25	s		0.00%	s	1.9535	7500	•	14,651.25	s		0.00%
Connection	per KVV	ψ 1.33c	7500	Ψ	14,001.20	,	1.5555	7300	Ψ	14,001.20	Ÿ	-	0.0076	9	1.0000	7300	Ψ	14,031.23	*	-	0.0076
Sub-Total C - Delivery				\$	82,857.36				\$	89,048.67	s	1,590.22	1.82%				\$	89,915.07	s	866.40	0.97%
(including Sub-Total B)					,	-			-	,-	Ť	.,		-			•	,	Ľ		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.004	4027600	\$	17,721.44	\$	0.0044	4024800	\$	17,709.12	\$	-	0.00%	\$	0.0044	4024800	\$	17,709.12	\$	-	0.00%
Rural and Remote Rate	per kWh	\$ 0.001				S	0.0013							s	0.0013					ļ	
Protection (RRRP)	perkvvn	\$ 0.001	4027600	\$	5,235.88	3	0.0013	4024800	\$	5,232.24	\$	-	0.00%	\$	0.0013	4024800	\$	5,232.24	\$	-	0.00%
Standard Supply Service Charge	Monthly	\$ 0.250	n 1	1 \$	0.25	9	0.2500	1	\$	0.25	s	_	0.00%	s	0.2500	- 1	\$	0.25	s		0.00%
Debt Retirement Charge (DRC)	William	\$ 0.006			27,760.00	9		4000000		27,760.00	š	-	0.00%	Š	0.0069	4000000		27,760.00	Š		0.00%
TOU - Off Peak		\$ 0.080			204,800.00	9		2560000		204,800.00	s	-	0.00%	Š	0.0800	2560000	\$	204,800.00	\$	-	0.00%
TOU - Mid Peak		\$ 0.122		\$	87,840.00	9		720000	\$	87,840.00	\$	-	0.00%	s	0.1220	720000	\$	87,840.00	\$	-	0.00%
TOU - On Peak		\$ 0.161			115,920.00	9		720000		115,920.00	\$	-	0.00%	\$	0.1610	720000		115,920.00	\$	-	0.00%
Energy - RPP - Tier 1		\$ 0.094	750		70.50	9			\$	70.50	\$	-	0.00%	\$	0.0940	750		70.50	\$	-	0.00%
Energy - RPP - Tier 2		\$ 0.110	3999250	\$	439,917.50	S	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	s	1,590.22	0.29%				\$	549,176.68	s	866.40	0.16%
HST	•	13	%	s	70,477.54		13%		\$	71,280.34	s	206.73	0.29%		13%		\$	71,392.97	s	112.63	0.16%
Total Bill (including HST)				\$	612,612.47				\$	619,590.61	s	1,796.95	0.29%				\$	620,569.65	\$	979.03	0.16%
Ontario Clean Energy Bene	ofit 1			\$					\$		\$						\$	-	\$	-	
Total Bill on TOU (including OC	EB)			\$	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	_				E70 720 00	•	1,590,22	0.28%				,	E90 604 69		866,40	0.15%
HST (before Taxes	,	13	0/	\$	74,563.18		13%		<b>\$</b> \$	579,738.28 75,365.98	\$	206.73	0.28%		13%		<b>\$</b> \$	580,604.68 75,478.61	S	112.63	0.15% 0.15%
Total Bill (including HST)		13	70	s s	648,126.11		137	1	S	655.104.25	Š	1,796.95	0.28%		13%		s S	656,083.29	Š	979.03	0.15%
Ontario Clean Energy Bene	ofit 1		1	\$	5-10,120.11				s	300,104.20	S	1,700.00	0.2370				S	230,000.23	S	0.0.00	0.1070
Total Bill on RPP (including OC				S	648,126,11				\$	655,104,25	s	1.796.95	0.28%				\$	656.083.29	s	979.03	0.15%
Total Sill on Iti I (illolading OC	,			Ψ.	340,120.11	_			Ψ	000,104.20	4	1,700.00	0.2076				Ÿ	000,000.20	4	010.03	0.1376

#### Appendix 2-W Bill Impacts

Customer Class: Large User

TOU / non-TOU: TOU

4,000,000 kWh May 1 - October 31 10,000 KW O November 1 - April 30 (Select this radio button for applications filed after Oct 31) 2017 Proposed Impact 2017 vs 2016 Impact 2018 vs 2017 Impact 2016 vs 2015 Rate (\$) 15,231.32 Rate (\$) \$15,231.32 Rate (\$) \$15,231.32 Rate (\$) Charge Charge (\$) 15,231.32 % Change 0.009 % Change 0.00% % Change 0.00% Charge Unit \$ Change \$ Change (\$) 15,231.32 Monthly Service Charge \$15,231,32 Smart Meter Rate Adde Distribution Volumetric Rate per kW 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 5 4000000 5 4000000 4000000 771.10 771.10 LRAM & SSM Rate Ride ner kW 10.000 -\$ 0.0771 10.000 -5 10.000 771.10 -100.00% 10.000 4000000 4000000 4000000 4000000 4000000 5 4000000 5 4000000 4000000 4000000 4000000 4000000 \$ 4000000 4000000 4000000 \$ 4000000 4000000 4000000 \$ 4000000 4000000 4000000 4000000 4000000 1.74% 3,157.10 6.42% 4.76% Sub-Total A (excluding pass through) -\$ 0.4676 Disposition Rate Rider Class 1 10.000 \$ 10.000 -\$ 4 675 80 4 675 80 10.000 \$ 4 675 80 -100 00% 10.000 \$ Deferral/Variance Account per kW -\$ 0.0408 Disposition Rate Rider Class 2 10.000 \$ 10.000 -\$ 408 20 408 20 10.000 \$ 408 20 **-100 00%** 10 000 \$ Deferral/Variance Account \$ 0.0028 per kWh 4000000 \$ 4000000 \$ 11 240 00 11.240.00 -100.00% 11.240.00 4000000 \$ 4000000 \$ Disposition Rate Rider - Global Adjustment
Deferral / Variance Accounts 4000000 \$ -\$ 0.8348 10.000 -\$ 8.347.88 8 347 88 8.347.88 4000000 \$ -100.00% 4000000 Balances (excluding Global Adi.) - NON-WMP per kW \$ 0.03040 \$ 0.1021 20.70 285.99 7.31% -10.14% 306.70 2,533.07 0.89% \$ 0.03074 \$ 0.1021 307.40 2,533.07 0.23% Low Voltage Service Charge 0.02833 10,000 283 30 10,000 \$ \$ 0.03067 10,000 2.70 10,000 0.70 2,819.06 2,533.07 0.1021 27.600 0.1021 Line Losses on Cost of Power 24.800 S 24.800 Smart Meter Entity Charge Sub-Total B - Distribu 51.462.68 \$ 49.847.41 1.615.27 -3.14% \$ 55.199.09 5,351.68 10.74% 57.692.79 2,493.70 4.52% (includes Sub-Total A) RTSR - Network 3.3462 33,462.00 3.3462 33,462.00 0.00% \$ 3.3462 33,462.00 0.00% \$ 3.3462 33,462.00 0.00% per kW 10000 10000 S RTSR - Line and per kW 1.9535 10000 S 19,535.00 \$ 1.9535 10000 S 19,535.00 0.009 \$ 1.9535 10000 \$ 19,535.00 0.00% \$ 1.9535 10000 S 19,535.00 0.00% Transformation Connection Sub-Total C - Delivery 104.459.68 1.615.27 -1.55% 108.196.09 5.351.68 2.30% 102.844.41 5.20% 110,689,79 2.493.70 (including Sub-Total B) Wholesale Market Service Charge (WMSC) per kWh 0.004 \$ 0.0044 \$ 0.004 \$ 0.004 4027600 S 17.721.44 4024800 \$ 17 709 12 12.32 -0.079 4024800 \$ 17 709 12 0.00% 4024800 \$ 17 709 12 0.00% Rural and Remote Rate per kWh 0.0013 \$ 0.0013 \$ 0.0013 \$ 0.0013 5 235 88 -0.079 0.009 0.00% 4027600 \$ 4024800 S 5 232 24 3.64 4024800 5 5 232 24 4024800 \$ 5 232 24 Protection (RRRP) Standard Supply Service Charge 0.2500 0.25 0.2500 0.25 0.00% 0.2500 0.25 0.00% 0.2500 0.25 0.00% 4000000 27,760.00 4000000 27,760.00 4000000 27,760.00 4000000 27,760.00 Debt Retirement Charge (DRC) 0.0069 0.0069 0.00% 0.0069 0.00% 0.0069 0.00% TOLL - Off Peak 0.0000 2560000 204 800 00 0.0800 2560000 5 204 800 00 0.009 0.0000 2560000 204 800 00 0.00% 0.0000 2560000 204 800 00 0.00% TOU - Mid Peak TOU - On Peak 720000 720000 87,840.00 115,920.00 0.1220 720000 720000 87,840.00 115,920.00 0.00% 0.1220 720000 720000 87,840.00 115,920.00 0.00% 0.1220 720000 720000 87,840.00 115,920.00 0.00% 0.1610 0.1610 0.1610 0.1610 Energy - RPP - Tier 1 Energy - RPP - Tier 2 0.0940 750 5 70.50 0.0940 750 S 70.50 0.009 0.0940 750 9 70.50 0.00% 0.0940 750 70.50 0.00% 439 917 50 439 917 50 Total Bill on TOU (before Taxes) 563 737 25 562 106 02 1 631 23 -n 29% 567 457 70 5 351 68 0.95% 569 951 40 2 493 70 0.44% 73,285.84 637,023.10 73,073.78 635,179.80 212.06 1,843.29 -0.29% -0.29% 13% 73,769.50 641,227.20 695.72 6,047.40 0.95% 74,093.68 644,045.08 0.44% Total Bill (including HST) Ontario Clean Energy Benefit Total Bill on TOU (including OCEB) 637.023.10 1.843.29 6.047.40 0.95% 2.817.88 0.449 635,179,80 641.227.20 644.045.08 -0.27% Total Bill on RPP (before Taxes) 13% 77,371.48 672,536.74 13% 77 159 42 212.06 1,843.29 -0.27% 13% 77.855.14 695.72 6,047.40 0.90% 0.90% 13% 78 179 32 324.18 2,817.88 0.42% Total Bill (including HST) 670 693 44 -0.27% 676 740 84 679 558 72 0.42% Ontario Clean Energy Benefit
Total Bill on RPP (including OCEB) 1,843.29 Loss Factor (%) 0.6900% 0.6200% 0.6200% 0.6200%

0.6200%

#### Appendix 2-W Bill Impacts

0.6900%

Customer Class: Large User

TOU / non-TOU: TOU

4,000,000 kWh May 1 - October 31 10,000 KW 2019 Proposed Impact 2019 vs 2018 Impact 2020 vs 2019 Rate (\$) 15,231.32 Rate (\$) \$ 15,231.32 Rate (\$) \$ 15,231.32 narsı. (\$) 15,231.32 % Change % Change Charge Unit (\$) 15,231.32 \$ Change \$ Change (\$) 15,231.32 Monthly Service Charge Smart Meter Rate Adde Distribution Volumetric Rate per kW 3.3129 10,000 33,129.00 \$ 4.1741 41,741.00 2,120.00 5.35% \$ 4.2896 10,000 42,896.00 1,155.00 2.77% Smart Meter Disposition Rider LRAM & SSM Rate Rider 4000000 \$ 4000000 \$ 4000000 5 ner kW 10.000 10.000 10.000 4000000 4000000 S 4000000 4000000 4000000 5 4000000 4000000 4000000 \$ 4000000 \$ 4000000 4000000 \$ 4000000 \$ 4000000 4000000 \$ 4000000 4000000 48,360.32 3.86% \$ 1,155.00 2.03% Sub-Total A (excluding pass through) Disposition Rate Rider Class 1 10.000 \$ 10.000 \$ 10.000 \$ Deferral/Variance Account per kW Disposition Rate Rider Class 2 10.000 \$ 10.000 \$ 10.000 \$ Deferral/Variance Account per kWh 4000000 \$ 4000000 \$ Disposition Rate Rider - Global Adjustment Deferral / Variance Accounts 4000000 \$ 4000000 \$ 4000000 \$ 4000000 Balances (excluding Global Adi.) - NON-WMP 283.30 2,819.06 \$ 0.03077 \$ 0.1021 10,000 \$ 24,800 \$ 0.10% 0.00% \$ 0.03079 \$ 0.1021 10,000 24,800 307.90 2,533.07 0.06% Low Voltage Service Charge per kW 0.02833 10,000 307.70 0.30 0.20 2,533.07 0.1021 27.600 Line Losses on Cost of Power Smart Meter Entity Charge
Sub-Total B - Distribution 51.462.68 59.813.09 \$ 2,120.30 3.68% 60.968.29 1,155.20 1.93% (includes Sub-Total A) RTSR - Network 3.3462 33,462.00 \$ 3.3462 33,462.00 0.00% \$ 3.3462 33,462.00 0.00% 10000 10000 S 10000 RTSR - Line and per kW 1.9535 10000 \$ 19,535.00 \$ 1.9535 10000 \$ 19.535.00 0.00% \$ 1.9535 10000 \$ 19,535.00 0.00% Transformation Connection Sub-Total C - Delivery 104.459.68 112.810.09 2.120.30 1.92% 113.965.29 1.155.20 1.02% s (including Sub-Total B) Wholesale Market Service Charge (WMSC) per kWh 0.0044 \$ 0.0044 \$ 0.0044 4027600 S 17,721,44 4024800 S 17 709 12 0.00% 4024800 \$ 17 709 12 0.00% per kWh Rural and Remote Rate 0.0013 \$ 0.0013 \$ 0.0013 4027600 S 5 235 88 0.00% 4024800 5 5 232 24 0.00% 4024800 \$ 5 232 24 Protection (RRRP) Standard Supply Service Charge 0.2500 0.25 0.25 0.00% 0.25 0.00% 4000000 27,760.00 27,760.00 4000000 27,760.00 0.00% Debt Retirement Charge (DRC) 0.0069 0.0069 0.0069 0.00% TOLL - 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 TOU - On Peak 720000 720000 87,840.00 115,920.00 0.1220 0.1610 720000 720000 87,840.00 115,920.00 0.00% 720000 720000 87,840.00 115,920.00 0.00% 0.1610 0.1610 Energy - RPP - Tier 1 Energy - RPP - Tier 2 0.0940 750 5 70.50 0.0940 750 \$ 70.50 0.00% 0.0940 750 5 70.50 0.00% 439.917.5 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% 73,285.84 637,023.10 0.37% 0.37% 74,519.50 647,746.40 0.20% 0.20% 0.20% Total Bill (including HST) Ontario Clean Energy Benefit Total Bill on TOU (including OCEB) 637,023.10 0.37% 646,441,02 647,746,40 Total Bill on RPP (before Taxes) 0.19% 13% 77,371.48 672,536.74 13% 78,454.96 681,954.66 275.64 2,395.94 0.35% 0.35% 13% 78 605 14 150.18 1,305.38 0.19% 0.19% 683 260 04 Total Bill (including HST) Ontario Clean Energy Benefit
Total Bill on RPP (including OCEB)

0.6200%

3.3500%

#### Appendix 2-W Bill Impacts

Customer Class: Unmetered Scattered Load

TOU / non-TOU: TOU

470 kWh 
May 1 - October 31 Consumption O November 1 - April 30 (Select this radio button for applications filed after Oct 31) kw 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 Rate Charge Rate Volume Charge Charge Unit (\$) (\$) (\$) (\$) \$ Change % Change (\$) (\$) \$ Change % Change (\$) \$ Change % Change Monthly Service Charge Monthly 4 43 4.43 4.42 4.42 0.01 -0.23% 4.60 4.60 0.18 4.07% 4.83 4.83 0.23 5.00% Smart Meter Rate Adder Distribution Volumetric Rate per kWh 0.0219 10.29 \$ 0.0219 10.29 0.00% \$ 0.0225 10.58 0.28 2.74% \$ 0.0234 470 \$ 11.00 0.42 4.00% Smart Meter Disposition Rider 470 \$ 470 9 470 470 S 470 -\$ 0.21 0.21 470 0.21 -100.00% 470 \$ LRAM & SSM Rate Rider per kWh 470 \$ -\$ 0.0004 470 \$ 470 \$ 470 470 470 \$ 470 \$ 470 470 \$ 470 \$ 470 470 470 \$ 470 \$ 470 \$ 470 \$ 470 \$ 470 \$ 470 \$ 470 470 \$ 470 \$ 470 9 470 470 \$ 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% Disposition Rate Rider Class 1 470 \$ -\$ 0.0008 470 -\$ 0.40 470 \$ 0.40 -100.00% 470 \$ Deferral/Variance Account per kWh Disposition Rate Rider Class 2 470 \$ -\$ 0.0000 470 -\$ 0.02 0.02 470 \$ 0.02 -100.00% 470 \$ Deferral/Variance Account per kWh Disposition Rate Rider - Global 470 \$ 470 \$ 470 \$ 470 S Adjustment Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP 470 \$ -\$ 0.001F 470 -\$ 0.71 0.71 470 \$ 0.71 -100 00% 470 \$ 487 \$ Low Voltage Service Charge per kWh \$ 0.00006 487 0.03 \$ 0.00006 487 0.03 0.00% \$ 0.00006 487 0.03 0.00% 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 1.61 0.00% Smart Meter Entity Charge Sub-Total B - Distribut 16.47 15.02 1.45 -8.82% 16.81 1.79 11.95% \$ 17.47 0.65 3.88% (includes Sub-Total A) 0.00% 0.0070 3.41 \$ 0.0070 486 \$ 0.01 -0.22% \$ 0.0070 3 // 0.00% \$ 0.0070 487 ¢ 3.40 RTSR - Line and per kWh 0.0040 487 \$ 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% Transformation Connection Sub-Total C - Delivery 21.83 \$ 20.36 1.46 -6.71% \$ 22.16 1.79 8.81% \$ 22.81 0.65 2.95% (including Sub-Total B) per kWh 0.0044 \$ 0.0044 \$ 0.0044 \$ 0.0044 487 \$ 2.14 486 \$ 2.14 0.00 -0.22% 486 \$ 2.14 0.00% 486 \$ 2.14 0.00% Charge (WMSC) Rural and Remote Rate per kWh 0.0013 \$ 0.0013 \$ 0.0013 \$ 0.0013 487 \$ 0.63 486 \$ 0.63 0.00 -0.22% 486 \$ 0.63 0.00% 486 S 0.63 0.00% Protection (RRRP) 0.25 0.25 0.00% 0.25 0.00% 0.25 0.00% Standard Supply Service Charge Monthly 0.2500 0.2500 0.2500 0.2500 Debt Retirement Charge (DRC) 0.0069 3.26 0.0069 470 \$ 3.26 0.00% 0.0069 0.00% 0.0069 0.00% 3.26 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 \$ 85 \$ 24.06 0.00% 85 \$ 10.32 10.32 TOU - Mid Peak 10.32 85 \$ 0.00% 85 10.32 0.00% 0.00% 0.1220 0.1220 0.1220 0.1220 TOU - On Peak 0.1610 85 \$ 13.62 0.1610 85 \$ 470 \$ 13.62 0.00% 0.1610 85 \$ 13.62 0.00% 0.1610 85 \$ 470 \$ 13.62 0.00% 44.18 44.18 470 0.00% 0.00% 44.18 Energy - RPP - Tier 1 0.0940 470 \$ 0.0940 0.0940 44.18 0.00% 0.0940 nergy - RPP - Tier : 0.85% -1.93% 2.40% Total Bill on TOU (before Taxes) 76.12 74.65 1.47 76.44 1.79 77.09 0.65 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) 1.66 0.74 86.01 84.35 -1.93% 86.38 2.03 2.40% 87.12 0.85% Ontario Clean Energy Benefit Total Bill on TOU (including OCEB) 86.01 84.35 -1.93% 2.03 0.85% 2.40% 87.12 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% -2.03% 13% 9.44 2.53% 13% HST 13% 9.40 13% 9.21 0.19 0.23 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 66 2 03 2 53% 0.74 Total Bill on RPP (including OCEB) 81 69 80.03 -2.03% 82.06 82 79 0.90%

3.3500%

3.5800%

3.3500%

Appendix 2-W Bill Impacts

Customer Class: Unmetered Scattered Load

TOU / non-TOU: TOU

	Consumption		470	KW	May 1 - October	_														
				t Board-Ap				19 Propos			L	Impact 201	9 vs 2018			20 Propos		_	Impact 202	20 vs 2019
	Charge Unit		Rate (\$)	Volume	Charge (\$)		Rate (\$)	Volume		narge (\$)		\$ 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	\$ -	\$		
Distribution Volumetric Rate	per kWh	\$	0.0219		\$ 10.29 \$	\$	0.0242	470		11.37	\$	0.38	3.42%	\$	0.0244	470	\$ 11.47	\$		0.83%
Smart Meter Disposition Rider					\$ -			470 470	\$	-	\$					470 470	\$ - \$ -	\$		
LRAM & SSM Rate Rider	per kWh	\$			\$ -			470	\$	-	\$					470	\$ -	\$		
					\$ -			470	\$	-	\$					470	\$ -	S S		
					\$ -			470			Š					470	\$ -	Š		
					\$ -			470			\$					470	\$ -	\$		
					\$ -			470			\$	-				470	\$ -	Š		
					\$ -			470		-	Š	-				470	\$ -	Š		
				470				470		-	\$	-				470	\$ -	\$		
Sub-Total A (excluding pass the	rough)				\$ 14.72				\$	16.40	\$	0.58	3.64%				\$ 16.60	\$	0.19	1.18%
Deferral/Variance Account	per kWh	\$	-																	
Disposition Rate Rider Class 1				470	\$ -			470	\$	-	\$					470	\$ -	\$	-	
Deferrel@ferieses Assesset																				
Deferral/Variance Account	per kWh			470	•			470	\$		s					470	s -	s		
Disposition Rate Rider Class 2				470	ъ -			470	Þ	-	٦	-				470	ъ -	9	-	
Deferral/Variance Account	per kWh																			
Disposition Rate Rider - Global	perkwii			470	¢ .			470	\$		s	_				470	s -	s	_	
Adjustment				470	Ψ -			470	Ψ	_	۳	-				470	Ψ -			
Deferral / Variance Accounts	per kWh																			
Balances (excluding Global	por krem			470	\$ -			470	\$	-	\$	-				470	\$ -	s	-	
Adj.) - NON-WMP																				
Low Voltage Service Charge	per kWh	\$	0.00006	487	\$ 0.03	5	0.00006	487	\$	0.03	\$	-	0.00%	\$	0.00006	487	\$ 0.03	\$	-	0.00%
Line Losses on Cost of Power		\$	0.1021	17	\$ 1.72	5	0.1021	16	\$	1.61	\$	-	0.00%	\$	0.1021	16	\$ 1.61	\$	-	0.00%
Smart Meter Entity Charge	Monthly	\$		1	\$ -	5	; -	1	\$	-	\$	-		\$		1	\$ -	\$	-	
Sub-Total B - Distribution					\$ 16.47				\$	18.04	\$	0.58	3.30%				\$ 18.24	- s	0.19	1.08%
(includes Sub-Total A)		_	0.0070	407	\$ 3.41		0.0070	400	\$	0.40	\$		0.00%		0.0070	400				0.00%
RTSR - Network RTSR - Line and	per kWh per kWh	\$	0.0070	487	\$ 3.41	\$	0.0070	486	\$	3.40	\$	-	0.00%	\$	0.0070	486	\$ 3.40	\$	-	0.00%
Transformation Connection	perkvvn	\$	0.0040	487	\$ 1.95	5	0.0040	486	\$	1.94	\$	-	0.00%	\$	0.0040	486	\$ 1.94	\$	-	0.00%
Sub-Total C - Delivery						-												1		
(including Sub-Total B)					\$ 21.83				\$	23.38	\$	0.58	2.53%				\$ 23.58	\$	0.19	0.83%
Wholesale Market Service	per kWh	\$	0.0044			5	0.0044	400		0.44	\$		0.000/	\$	0.0044	400		\$		0.000/
Charge (WMSC)	•			487	\$ 2.14			486	\$	2.14	5	-	0.00%			486	\$ 2.14	,	-	0.00%
Rural and Remote Rate	per kWh	\$	0.0013	487	\$ 0.63	5	0.0013	486	\$	0.63	s		0.00%	\$	0.0013	486	\$ 0.63	s		0.00%
Protection (RRRP)								400				-				400		1 1 .		
	Monthly	\$	0.2500		\$ 0.25	5		1	\$	0.25	\$	-	0.00%	\$	0.2500	1	\$ 0.25			0.00%
Debt Retirement Charge (DRC)		\$	0.0069		\$ 3.26	5		470		3.26	\$	-	0.00%	\$	0.0069	470	\$ 3.26			0.00%
TOU - Off Peak		\$	0.0800		\$ 24.06	5		301	\$	24.06	\$	-	0.00%	\$	0.0800	301	\$ 24.06			0.00%
TOU - Mid Peak		\$	0.1220	85		5		85		10.32	\$	-	0.00%	\$	0.1220	85	\$ 10.32			0.00%
TOU - On Peak		\$	0.1610	85 470	\$ 13.62 \$ 44.18	1		85 470		13.62 44.18	\$	- 1	0.00% 0.00%	\$	0.1610	85 470	\$ 13.62 \$ 44.18			0.00% 0.00%
Energy - RPP - Tier 1 Energy - RPP - Tier 2		\$	0.0940	470		3	0.0940	4/0	\$	44.10	\$		0.00%	\$	0.0940 0.1100	470	\$ 44.10	S		0.00%
Ellergy - RFF - Hel 2		ŷ	0.1100	Ů			0.1100	U	Ÿ		Ψ	_		ų.	0.1100	U	Ψ -	Ų		
Total Bill on TOU (before Taxes	s)				\$ 76.12				\$	77.67	\$	0.58	0.75%				\$ 77.86	. \$		0.25%
HST			13%		\$ 9.90		13%		\$	10.10	\$	0.07	0.75%		13%		\$ 10.12			0.25%
Total Bill (including HST)					\$ 86.01				\$	87.77	\$	0.65	0.75%				\$ 87.99		0.22	0.25%
Ontario Clean Energy Bene					\$ -				\$	-	\$	-					\$ -	\$	-	
Total Bill on TOU (including OC	EB)	_			\$ 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	-	1	13%		\$ 9.40		13%	1	\$	9.60	\$	0.07	0.79%		13%		\$ 9.63			0.26%
Total Bill (including HST)		1			\$ 81.69			1	\$	83.45	\$	0.65	0.79%				\$ 83.66	\$	0.22	0.26%
Ontario Clean Energy Bene	efit 1	1			\$ -			1	\$	-	\$						\$ -	\$		
Total Bill on RPP (including OC					\$ 81.69				\$	83.45	\$	0.65	0.79%				\$ 83.66	\$	0.22	0.26%
														1						
Loss Factor (%)			3.5800%	1			3.3500%	1							3.3500%					
2000 . actor (70)		-	3.3000 /6	1		<u> </u>	0.0000/0	1							3.3300 /0	1				

#### Appendix 2-W Bill Impacts

Customer Class: Sentinel Lights

TOU / non-TOU: TOU

94 kWh May 1 - October 31 Concumption O November 1 - April 30 (Select this radio button for applications filed after Oct 31) 0.40 KW Impact 2016 vs 2015 2016 Proposed 2017 Proposed Impact 2017 vs 2016 2018 Proposed Impact 2018 vs 2017 Charge Rate Volume Charge Rate Volume Rate Volume Charge Rate Volume Charge Charge Unit (\$) (\$) (\$) (\$) \$ Change % Change (\$) (\$) \$ Change % Change (\$) \$ Change % Change Monthly Service Charge Monthly 2.62 2.62 2.98 0.36 13.74% 3.03 0.05 1.68% 3.23 6.60% Smart Meter Rate Adder Distribution Volumetric Rate per kW \$ 10.0361 4.01 \$ 11.3998 4.56 0.55 13.59% \$ 12.2748 4.91 0.35 7.68% \$ 13.8159 5.53 0.62 12.55% Smart Meter Disposition Rider LRAM & SSM Rate Rider per kW 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% Disposition Rate Rider Class 1 0.40 \$ -\$ 0.1879 0.40 -\$ 0.08 0.08 0.08 -100.00% Deferral/Variance Account per kW Disposition Rate Rider Class 2 0.40 \$ \$ 0.0039 0.40 \$ 0.00 0.00 0.00 -100.00% Deferral/Variance Account per kWh Disposition Rate Rider - Global 94 \$ 94 \$ Adjustment Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP -\$ 0.3354 0.40 -\$ 0.13 0.13 0.13 -100 00% 94 \$ Low Voltage Service Charge per kW \$ 0.01785 0.01 \$ 0.01877 0.01 0.00 5.15% \$ 0.01893 0.01 0.00 0.85% \$ 0.01898 0.01 0.00 0.26% Line Losses on Cost of Power 0.1021 0.34 0.1021 0.32 0.02 -6.42% \$ 0.1021 0.32 0.00% \$ 0.1021 0.32 0.00% Smart Meter Entity Charge Sub-Total B - Distributi 6.99 7.66 0.68 9.68% 8.27 0.61 7.93% \$ 9.09 0.82 9.87% (includes Sub-Total A) \$ 21/61 \$ 21/61 0.00% 2.146 0.86 0.86 0.00% 0.86 0.00% \$ 2,1461 0.86 RTSR - Line and per kW \$ 1.2058 0.4 \$ 0.48 \$ 1.2058 0.4 \$ 0.48 0.00% \$ 1.2058 0.4 \$ 0.48 0.00% \$ 1.2058 0.48 0.00% Transformation Connection Sub-Total C - Delivery \$ 8.33 \$ 9.00 0.68 8.12% \$ 9.61 0.61 6.75% \$ 10.43 0.82 8.50% (including Sub-Total B) per kWh 0.0044 \$ 0.0044 \$ 0.0044 \$ 0.0044 97 \$ 0.43 0.43 0.00 -0.22% 0.43 0.00% 97 \$ 0.43 0.00% Charge (WMSC) Rural and Remote Rate per kWh 0.0013 \$ 0.0013 \$ 0.0013 \$ 0.0013 0.13 97 \$ 0.13 0.00 -0.22% 0.13 0.00% 97 \$ 0.13 0.00% Protection (RRRP) 0.25 0.25 0.00% 0.25 0.00% 1 \$ 0.25 0.00% Standard Supply Service Charge Monthly 0.2500 0.2500 0.2500 0.2500 94 \$ 60 \$ 17 \$ Debt Retirement Charge (DRC) 0.0069 0.65 0.0069 0.65 0.00% 0.0069 0.00% 0.0069 0.65 0.00% 60 \$ 17 \$ TOU - Off Peak 0.0800 60 \$ 4 81 0.0800 4 81 0.00% 0.0800 4 81 0.00% 0.0800 60 \$ 4.81 0.00% 2.06 17 \$ TOU - Mid Peak 2.06 0.00% 2.06 0.00% 2.06 0.00% 0.1220 0.1220 0.1220 0.1220 TOU - On Peak 0.1610 2.72 0.1610 2.72 8.84 0.00% 0.1610 17 \$ 2.72 0.00% 0.1610 17 \$ 94 \$ 2.72 0.00% 8.84 0.00% 0.00% 0.00% Energy - RPP - Tier 1 0.0940 0.0940 0.0940 0.0940 8.84 nergy - RPP - Tier : 3.03% 3.95% 19.38 Total Bill on TOU (before Taxes) 20.06 0.67 3.48% 20.67 0.61 21.48 0.82 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 Total Bill on TOU (including OCEB) 3.48% 3.03% 3.95% 22.67 Total Bill on RPP (before Taxes) 18.62 19.29 0.67 3.62% 19 90 0.61 3.15% 3.15% 20.72 0.82 4 10% 13% 2.51 3.62% 13% 13% HST 13% 2.42 0.09 2.59 0.08 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 0.76 3.62% 0.69 3 15% 0.92 Total Bill on RPP (including OCEB) 21 04 21 80 22 49 23 41 4.10% Loss Factor (%) 3.5800% 3.3500% 3.3500% 3.3500%

Appendix 2-W Bill Impacts

Customer Class: Sentinel Lights

			urren	t Board-Ap	proved			201	19 Propos	ed			mpact 201	9 vs 2018	7 [		202	20 Propos	ed		ı	mpact 202	20 vs 2019
		Ra		Volume	Charge			Rate	Volume		Charge				1 1		Rate	Volume		harge			
	Charge Unit	(\$			(\$)			(\$)			(\$)		Change	% Change			(\$)			(\$)		Change	% Change
Monthly Service Charge	Monthly	\$	2.62	1	\$ 2.6	2		3.28	1	\$	3.28	\$	0.05	1.55%	5		3.18	1	\$	3.18	-\$	0.10	-3.05%
Smart Meter Rate Adder					\$ -				1	\$	-	\$	-					1	\$	-	\$	-	
					\$ - \$ -				1	\$	-	\$						1	\$		\$	-	
					\$ -				1	\$		\$						1	\$		\$		
					\$ -				1	\$	- 1	s						1	\$	- 1	Š	- :	
Distribution Volumetric Rate	per kW	\$ 10	0361		\$ 4.0	1	\$	14.7462	0	\$	5.90	ŝ	0.37	6.73%		\$	14.9859	0	\$	5.99	\$	0.10	1.63%
Smart Meter Disposition Rider	por KVV	• .0			\$ -		_		94	\$	-	\$				*		94	\$	-	š	-	
LRAM & SSM Rate Rider	per kW	s		0	\$ -				0	\$	-	\$						0	\$	-	\$	-	
	•			94	\$ -				94	\$	-	\$	-					94	\$	-	\$	-	
				94	\$ -				94	\$	-	\$	-					94	\$	-	\$	-	
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					\$ -				94	\$	-	\$	-					94	\$	-	\$	-	
					\$ -				94	\$	-	\$	-					94	\$	-	\$	-	
0.1.7				94	\$ -	2			94	\$	9.18	\$	0.42	4.82%	-			94		9.17	\$ - <b>\$</b>	0.00	-0.04%
Sub-Total A (excluding pass thr Deferral/Variance Account	per kW	S			\$ 6.6	J				\$	9.16	•	0.42	4.62%	4				\$	9.17	-9	0.00	-0.04%
Disposition Rate Rider Class 1	per KVV	Ą		0.40	\$ -				0	\$	_	s						0	\$		\$		1
Dioposition (vale (vide) oldss (				50	•					Ĭ		"						U	*		1		1
Deferral/Variance Account	per kW																						
Disposition Rate Rider Class 2	por KVV			0.40	\$ -				94	\$	-	s						94	\$	-	s	-	
												'									1		
Deferral/Variance Account	per kWh																						
Disposition Rate Rider - Global				94	\$ -				94	\$	-	\$	-					94	\$	-	\$	-	
Adjustment																							
Deferral / Variance Accounts	per kW																						
Balances (excluding Global				94	\$ -				94	\$	-	\$	-					94	\$	-	\$	-	
Adj.) - NON-WMP																							
Low Voltage Service Charge	per kW		1785		\$ 0.0		\$		0	\$	0.01	\$	0.00	0.05%			0.01900	0	\$	0.01	\$	0.00	0.05%
Line Losses on Cost of Power		\$ 0	1021	3	\$ 0.3	4	\$	0.1021	3	\$	0.32	\$	-	0.00%	)	\$	0.1021	3	\$	0.32	\$	-	0.00%
Smart Meter Entity Charge Sub-Total B - Distribution	Monthly	\$	•	1	Ψ	-	\$	-	1	Ť			-		-	\$	-	1	-	_	_		
(includes Sub-Total A)					\$ 6.9	9				\$	9.51	\$	0.42	4.65%	5				\$	9.50	-\$	0.00	-0.04%
RTSR - Network	per kW	\$ 2	1461	0.4	\$ 0.8	6	\$	2.1461	0.4	\$	0.86	\$	-	0.00%	1 1	\$	2.1461	0.4	\$	0.86	s		0.00%
RTSR - Line and	•																						
Transformation Connection	per kW	\$ 1.	2058	0.4	\$ 0.4	8	\$	1.2058	0.4	\$	0.48	\$	-	0.00%		\$	1.2058	0.4	\$	0.48	\$	-	0.00%
Sub-Total C - Delivery					\$ 8.3	,				\$	10.85	\$	0.42	4.05%					\$	10.84	-\$	0.00	-0.04%
(including Sub-Total B)					<b>\$</b> 0.3	3				٦	10.65	*	0.42	4.05	1				ð	10.04	-9	0.00	-0.04 /0
Wholesale Market Service	per kWh	\$ 0	0044	97	\$ 0.4	3	\$	0.0044	97	\$	0.43	\$		0.009		\$	0.0044	97	\$	0.43	\$		0.00%
Charge (WMSC)				0,	Ψ 0.	Ŭ			-	Ť		1						-	_		1		
Rural and Remote Rate	per kWh	\$ 0	0013	97	\$ 0.1	3	\$	0.0013	97	\$	0.13	\$		0.00%	. I	\$	0.0013	97	\$	0.13	\$	-	0.00%
Protection (RRRP)						-					0.05			0.000						0.05			0.000/
	Monthly		2500		\$ 0.2		\$	0.2500	1	\$	0.25	\$		0.00%		\$	0.2500	1	\$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC) TOU - Off Peak			0069		\$ 0.6		\$	0.0069	94 60	\$	0.65 4.81	\$	- 1	0.00%		\$	0.0069	94 60	\$	0.65 4.81	\$		0.00%
TOU - Oil Peak			1220		\$ 2.0		\$	0.0000	17		2.06	s		0.00%		\$	0.1220	17		2.06	Š		0.00%
TOU - On Peak			1610		\$ 2.7		\$	0.1220	17		2.72	\$		0.00%		\$	0.1220	17		2.72	\$		0.00%
Energy - RPP - Tier 1			0940		\$ 8.8		\$	0.0940	94	\$	8.84	\$	-	0.00%		\$	0.0940	94	\$	8.84	\$		0.00%
Energy - RPP - Tier 2			1100				Š	0.1100	0	\$	-	\$				\$	0.1100		\$	-	\$	-	
															9 ;								
Total Bill on TOU (before Taxes	)				\$ 19.3			400/		\$	21.91	\$	0.42	1.96%			400/		\$	21.90	-\$	0.00	-0.02%
HST			13%		\$ 2.5 \$ 21.9			13%		\$	2.85 24.75	\$	0.05 0.48	1.96%			13%		\$	2.85 24.75	-\$ -\$	0.00	-0.02% -0.02%
Total Bill (including HST)	eu 1				\$ -	U				\$	24.75	\$	0.40	1.50 /	1				\$	24.73	\$	0.00	-0.02 /0
Ontario Clean Energy Bene					\$ 21.9	•				S	24.75	\$	0.48	1.96%					\$	24.75	-\$	0.00	-0.02%
Total Bill on TOU (including OCI	EB)				\$ 21.9	0				\$	24.75	\$	0.48	1.96%	•				Þ	24.75	->	0.00	-0.02%
Total Bill on RPP (before Taxes	)				\$ 18.6	2				\$	21.14	\$	0.42	2.04%	. 1				\$	21.14	-\$	0.00	-0.02%
HST			13%		\$ 2.4			13%		\$	2.75	\$	0.05	2.04%	5		13%		\$	2.75	-\$	0.00	-0.02%
Total Bill (including HST)					\$ 21.0	4				\$	23.89	\$	0.48	2.04%	5				\$	23.88	-\$	0.00	-0.02%
Ontario Clean Energy Bene	fit <sup>1</sup>				\$ -					\$	-	\$	-						\$	-	\$		1
Total Bill on RPP (including OCI	EB)				\$ 21.0	4				\$	23.89	\$	0.48	2.04%	,				\$	23.88	-\$	0.00	-0.02%

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#### Appendix 2-W Bill Impacts

Customer Class: Street Light

TOU / non-TOU: TOU

150 kWh May 1 - October 31 Concumption O November 1 - April 30 (Select this radio button for applications filed after Oct 31) 1.00 KW 2016 Proposed Impact 2016 vs 2015 2017 Proposed Impact 2017 vs 2016 2018 Proposed Impact 2018 vs 2017 Rate Rate Volume Charge Rate Charge Rate Charge Rate Volume Charge Charge Unit (\$) (\$) (\$) (\$) \$ Change % Change (\$) (\$) \$ Change % Change (\$) \$ Change % Change (\$) Monthly Service Charge Monthly 0.57 0.57 0.18 31.58% 0.80 0.80 0.05 6.67% 0.85 0.05 6.25% Smart Meter Rate Adder Distribution Volumetric Rate per kW 3.9997 4.00 \$ 5.3171 5.32 1.32 32.94% \$ 5.6362 5.64 0.32 6.00% \$ 5.9584 5.96 0.32 5.72% \$ 6.2657 150 \$ Smart Meter Disposition Rider 150 \$ 150 \$ 150 0.24 0.24 0.24 -100.00% LRAM & SSM Rate Rider per kW 150 \$ 150 \$ 150 \$ 150 150 150 \$ 150 \$ 150 \$ 150 150 \$ 150 \$ 150 150 \$ 150 \$ 150 150 150 \$ 150 \$ 150 9 150 150 \$ 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% Disposition Rate Rider Class 1 0.29901 0.30 0.30 0.30 -100.00% Deferral/Variance Account per kW Disposition Rate Rider Class 2 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 150 \$ \$ 0.0028 150 \$ 0.42 0.42 150 \$ 0.42 -100.00% 150 \$ Adjustment Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP 150 \$ -\$ 0.5338 1.00 -\$ 0.53 0.53 150 \$ 0.53 -100 00% 150 \$ \$ 0.01933 Low Voltage Service Charge \$ 0.01749 0.02 \$ 0.01916 0.02 0.00 9.55% 0.02 0.00 0.89% \$ 0.01937 0.02 0.00 0.21% \$ 0.01939 Line Losses on Cost of Power 0.1021 0.55 0.1021 0.51 0.04 -6.42% \$ 0.1021 0.51 0.00% \$ 0.1021 0.51 0.00% \$ 0.1021 Smart Meter Entity Charge Sub-Total B - Distribut 5.14 5.92 0.79 15.31% 6.97 1.05 17.68% \$ 7.34 0.37 5.34% (includes Sub-Total A) \$ 2.1570 \$ 2.1570 \$ 2.1570 0.00% \$ 2.1570 2 16 2.16 0.00% \$ 21570 0.00% RTSR - Line and per kW \$ 1.2310 1.23 \$ 1.2310 1.23 0.00% \$ 1.2310 1.23 0.00% \$ 1.2310 1.23 0.00% \$ 1.2310 Transformation Connection Sub-Total C - Delivery 8.52 \$ 9.31 0.79 9.22% \$ 10.36 1.05 11.25% \$ 10.73 0.37 3.59% (including Sub-Total B) per kWh 0.0044 \$ 0.0044 \$ 0.0044 \$ 0.0044 \$ 0.0044 155 \$ 0.68 0.68 0.00 -0.22% 155 \$ 0.68 0.00% 155 \$ 0.68 0.00% Charge (WMSC) Rural and Remote Rate per kWh 0.0013 \$ 0.0013 \$ 0.0013 \$ 0.0013 \$ 0.0013 155 \$ 0.20 155 \$ 0.20 0.00 -0.22% 155 \$ 0.20 0.00% 155 \$ 0.20 0.00% Protection (RRRP) 0.25 0.25 0.00% 0.25 0.00% 0.25 0.00% Standard Supply Service Charge Monthly 0.2500 0.2500 0.2500 0.2500 \$ 0.2500 Debt Retirement Charge (DRC) 0.0069 1.04 0.0069 150 1.04 0.00% 0.0069 0.00% 0.0069 0.00% 0.0069 TOU - Off Peak 0.0800 96 \$ 7 68 0.0800 96 \$ 27 \$ 7 68 0.00% 0.0800 96 \$ 27 \$ 7 68 0.00% 0.0800 96 \$ 7 68 0.00% 0.0800 3.29 27 \$ TOU - Mid Peak 27 \$ 3.29 0.00% 3.29 0.00% 3.29 0.00% 0.1220 0.1220 0.1220 0.1220 0.1220 TOU - On Peak 0.1610 27 \$ 4.35 14.10 0.1610 27 \$ 4.35 0.00% 0.1610 27 \$ 4.35 0.00% 0.1610 27 \$ 150 \$ 4.35 0.00% 0.1610 150 \$ 14.10 150 150 \$ 0.00% 14.10 14.10 0.00% Fnergy - RPP - Tier 0.0940 0.0940 0.0940 0.00% 0.0940 0.0940 nergy - RPP - Tier : 3.01% 3.91% 1.34% Total Bill on TOU (before Taxes) 26.02 26.81 0.78 27.85 1.05 28.22 0.37 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) 0.89 3.01% 1.18 1.34% 29.40 30.29 31.47 3.91% 31.89 0.42 Ontario Clean Energy Benefit Total Bill on TOU (including OCEB) 3.01% 3.91% 1.34% 30.29 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% 3.33 13% 4.09% 13% 13% HST 13% 3.22 13% 0.10 3.16% 3.46 0.14 3.51 0.05 1.40% 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 0.89 3.16% 1 18 0.42 Total Bill on RPP (including OCEB) 28 02 28 91 30.09 4 09% 30 51 1 40% Loss Factor (%) 3.5800% 3.3500% 3.3500% 3.3500% 3.3500%

Volume

Charge

Rate

#### Appendix 2-W Bill Impacts

Customer Class: Street Light

TOU / non-TOU: TOU

150 kWh May 1 - October Current Board-Approved 19 Proposed Impact 2019 vs 2018 Charge Charge Rate Volume Volume Charge Unit (\$) (\$) (\$) \$ Change % Change 4.71% Monthly Service Charge Monthly 0.57 0.57 0.89 Smart Meter Rate Adder 1 \$ 1 \$ 150 \$ Distribution Volumetric Rate per kW \$ 3.9997 4.00 6.27 0.31 5.16% 150 \$ Smart Meter Disposition Rider LRAM & SSM Rate Rider per kW 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ 150 \$ Sub-Total A (excluding pass through) 4.57 7.16 0.35 5.10% Deferral/Variance Account Disposition Rate Rider Class 1 Deferral/Variance Account per kW Disposition Rate Rider Class 2 1.00 \$ 150 \$ Deferral/Variance Account per kWh Disposition Rate Rider - Global 150 \$ 150 \$ Adjustment Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP 150 \$ 150 \$ Low Voltage Service Charge \$ 0.01749 0.02 0.02 0.00 0.10% Line Losses on Cost of Power 0.1021 0.55 0.51 0.00% Smart Meter Entity Charge Sub-Total B - Distribution 5.14 7.69 0.35 4.73% (includes Sub-Total A) RTSR - Network \$ 2.1570 0.00% 2.16 2.16 RTSR - Line and per kW \$ 1.2310 1.23 1.23 0.00% Transformation Connection Sub-Total C - Delivery 8.52 \$ 11.08 0.35 3.24% (including Sub-Total B) per kWh \$ 0.0044 155 \$ 0.68 155 \$ 0.68 0.00% Charge (WMSC) Rural and Remote Rate per kWh 0.0013 155 \$ 0.00% 155 \$ 0.20 0.20 Protection (RRRP) 0.25 0.00% 0.25 Standard Supply Service Charge Monthly 0.2500 Debt Retirement Charge (DRC) 0.0069 1.04 1.04 0.00% 96 \$ 27 \$ 27 \$ 150 \$ TOU - Off Peak TOU - Mid Peak 0.0800 0.1220 96 \$ 27 \$ 7 68 0.00% 3.29 3.29 0.00% TOU - On Peak 0.1610 27 \$ 4.35 14.10 4.35 14.10 0.00% 150 \$ Energy - RPP - Tier 1 0.0940 Energy - RPP - Tier 2 1.23% Total Bill on TOU (before Taxes) 26.02 0.35 28,57 1.23% 13% 3.38 3.71 0.05

29.40

24.80

3.22

28.02

28 02

13%

32.29

32.29

27.35

3.56

30.91

30 91

0.39

0.35

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0.39

1.23%

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1.29%

1.29%

1.29%

(\$)			(\$)			Change	% Change
0.91	1	\$	0.91		\$	0.02	2.25%
	1	\$	-		\$	-	
	1	\$	-		\$		
	1	\$	-		\$		
	1	\$	-		\$	-	
	1	\$	-		\$		
\$ 6.4332	1	\$	6.43		\$	0.17	2.67%
	150	\$	-		\$	-	
	1	\$	-		\$	-	
	150	\$	-		\$	-	
	150	\$	-		\$	-	
	150	\$	-		\$		
	150	\$	-		\$	-	
	150	\$	-		\$	-	
	150	\$	-		\$	-	
	150	\$	7.24		\$	0.40	2 620/
		Þ	7.34		Þ	0.19	2.62%
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	150	\$	-		\$		
\$ 0.01940	1	\$	0.02		\$	0.00	0.05%
\$ 0.1021	5	\$	0.51		\$	-	0.00%
\$	1	\$			\$		
		\$	7.88		\$	0.19	2.44%
\$ 2.1570	1	\$	2.16		\$	-	0.00%
\$ 1.2310	1	\$	1.23		\$	-	0.00%
		\$	11.26		\$	0.19	1.69%
\$ 0.0044	455	•	0.00		^		0.000/
	155	\$	0.68		\$	-	0.00%
\$ 0.0013	155	s	0.20		s		0.00%
			0.20		Ф		0.00%
\$ 0.2500	1	\$	0.25		\$		0.00%
\$ 0.0069	150	\$	1.04		\$	-	0.00%
\$ 0.0800	96	\$	7.68		\$		0.00%
\$ 0.1220	27	\$	3.29		\$	-	0.00%
\$ 0.1610	27	\$	4.35		\$	-	0.00%
\$ 0.0940	150	\$	14.10		\$	-	0.00%
\$ 0.1100	0	\$	-	_	\$		
		\$	28.76		\$	0.19	0.66%
13%		\$	3.74		\$	0.02	0.66%
		\$	32.50		\$	0.21	0.66%
		\$			\$	100	
		\$	32.50		\$	0.21	0.66%
		\$	27.54		\$	0.19	0.69%
13%		\$	3.58		\$	0.02	0.69%
		\$	31.12		\$	0.21	0.69%
		\$	-		\$		
		\$	31.12		\$	0.21	0.69%

Impact 2020 vs 2019

3.5800% Loss Factor (%)

3.3500%

Total Bill (including HST)

Total Bill on RPP (before Taxes)

Total Bill (including HST)

HST

Ontario Clean Energy Benefit Total Bill on TOU (including OCEB)

Ontario Clean Energy Benefit 1

Total Bill on RPP (including OCEB)

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - November 3, 2015

# 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  Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2016 - Applicable only for Non-RPP Customers	\$ \$/kWh	0.32 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 EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - November 3, 2015

# 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 Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018 Distribution Volumetric Rate Low Voltage Service Rate Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts - NON WMP - effective until December 31, 2016	\$ \$ \$/kWh \$/kWh \$/kWh \$/kWh \$/kWh	17.23 0.79 0.0216 0.00006 0.0069 0.0045 0.00023 (0.000840) (0.001509)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2016  Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2016 - Applicable only for Non-RPP Customers	\$/kWh \$/kWh	0.00007 0.00281

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 EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - November 3, 2015 30f15

# 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

0.25

### **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**

Standard Supply Service - Administrative Charge (if applicable)

Service Charge Distribution Volumetric Rate Low Voltage Service Rate Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts - NON WMP - effective until December 31, 2016	\$ \$/kW \$/kW \$/kW \$/kW \$/kW \$/kW	200.00 4.0706 0.02526 2.8608 1.8267 (0.07711) (0.355415) (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

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - November 3, 2015

# 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
Canada Cappy Corrido / Administrativo Charge (ii applicable)	Ψ	0.23

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - November 3, 2015 50f15

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

# Effective and Implementation Date January 1, 2016

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

EB-2015-0004

### LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

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

Service Charge Distribution Volumetric Rate Low Voltage Service Rate Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$ \$/kW \$/kW \$/kW	15,231.32 3.4742 0.03040 3.2927 2.1984
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kW \$/kW \$/kW	(0.07711) (0.467580) (0.834788)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2016  Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2016 - Applicable only for Non-RPP Customers	\$/kW \$/kWh	(0.04082) 0.00281

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 EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - November 3, 2015 60f15

# 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

### 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 Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts - NON WMP - effective until December 31, 2016 Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2016	\$/kWh \$/kWh \$/kWh \$/kWh	(0.00044) (0.000845) (0.001509) (0.00004)

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 EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - November 3, 2015

# 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**

\$	126.36
\$/kW	1.6865
\$/kW	1.5469
\$/kW	1.7166
	\$/kW

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - November 3, 2015 80f15

# 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.

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**

\$	2.98
\$/kW	11.3998
\$/kW	0.01877
\$/kW	2.1118
\$/kW	1.3570
	\$/kW \$/kW

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

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 EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - November 3, 2015

# 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.

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, assessements 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) Distribution Volumetric Rate Low Voltage Service Rate Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$ \$/kW \$/kW \$/kW \$/kW	0.75 5.3171 0.01916 2.1225 1.3853
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2016 Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2016	\$/kW \$/kW \$/kW	(0.24051) (0.299010) (0.533834)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2016  Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2016 - Applicable only for Non-RPP Customers	\$/kW \$/kWh	(0.02585) 0.00281

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 EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - November 3, 2015 100f15

# 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.

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, assessements 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 \$ 18.00

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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.

It should be noted that this schedule does not list any charges, assessements 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 \$ 119.00

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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

### 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, assessements 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

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - November 3, 2015

# 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

### **ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

### SPECIFIC SERVICE CHARGES

### **APPLICATION**

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

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

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

### **Customer Administration**

Arrears certificate	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Special Billing Service Per Hour (Min 1 hour, 15 min incremental billing thereafter)	\$	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 EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - November 3, 2015 140f15

# 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

117 00

# **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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	Ф	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 Motored Customer > 5,000 kW	1 0062

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated - November 3, 2015 15of15

# 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		Transmission and LV per		Transmission and LV per		Transmission and LV per		Ene Wł Ma	Total Anolesale rket per kWh**  Total Monthly cost of power  Cost of Distribution per kW		Distribution		٦	Γotal
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 *5000 KVA 3PH, 95kV BIL	9500 11000	35000 39000	\$ \$	45.55 52.33	\$	665.79 769.13	-	711.34 821.46	\$ \$	33.59 38.59	-	744.93 860.05					

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

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing

Hydro Ottawa Limited EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated November 3, 2015

# 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

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 EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated November 3, 2015

# 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.

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### **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

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 EB-2015-0004 Exhibit H Tab 10 Schedule 1 Updated November 3, 2015 3of15

# 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 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	4.3174
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

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2017

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

EB-2015-0004

## **GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION**

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

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

Service Charge	\$	4,193.93
Distribution Volumetric Rate	\$/kW	3.9103
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

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

## 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

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

### 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)	\$	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

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

### 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

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)	\$	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

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.

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### **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

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

## 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

# 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

## 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.

It should be noted that this schedule does not list any charges, assessements 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 \$ 121.00

# 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

## 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, assessements 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 \$ 264.00

# 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

## **ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

## SPECIFIC SERVICE CHARGES

### **APPLICATION**

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

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

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

### **Customer Administration**

Arrears certificate	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Special Billing Service Per Hour (Min 1 hour, 15 min incremental billing thereafter)	\$	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 Ac		185.00
Interval Meter - Field Reading	ccount) \$ \$ \$	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		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

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.

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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)	Tran	cost of smission d LV per kW	En W Ma	Cost of ergy and holesale arket per kWh**	M C	Total onthly ost of ower	Dis	Cost of stribution oer kW	1	Γotal
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

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> 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

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**

\$	18.57
\$	0.79
\$/kWh	0.0238
\$/kWh	0.00006
\$/kWh	0.0069
\$/kWh	0.0045
	\$/kWh \$/kWh

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 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	4.5762
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

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 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

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

## 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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## **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

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2015-0004

## **UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

#### **APPLICATION**

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

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## **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

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

### STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

Service Charge	\$	138.30
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

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

EB-2015-0004

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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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

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

### 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.

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, assessements 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

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

## 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

# 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

## FIT SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

Service Charge \$ 124.00

# 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

## **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

## **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**

Oustonic 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.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	129.00
Monthly Fixed Charge, per retailer	\$	26.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.6500
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.4000
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.4000)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.30
Processing fee, per request, applied to the requesting party	\$	0.65
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

## LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0335
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0164
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0232
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0062

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## 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 ansmission d LV per kW	Er W M	Cost of nergy and /holesale arket per kWh**	M <sub>C</sub>	Total onthly ost of ower	Dis	Cost of stribution per kW	Γotal
Rates			\$ 5.0613	\$	0.1201			\$	4.2374	
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.81	\$	10.92	\$		\$	0.68	\$ 
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

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> 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 Distribution Volumetric Rate Low Voltage Service Rate Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$ \$/kWh \$/kWh \$/kWh	24.41 0.0054 0.00007 0.0076 0.0047
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge Standard Supply Service - Administrative Charge (if applicable)	\$/kWh \$/kWh \$	0.0044 0.0013 0.25

# 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

## **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	\$	19.17
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

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

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.

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## **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

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

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.

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## **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

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

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

EB-2015-0004

## LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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## **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

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

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.

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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

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

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	\$	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

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)	\$	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

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** 

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, assessements 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

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

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.

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

Service Charge \$ 19.00

# 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

# 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.

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

Service Charge \$ 276.00

# 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

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.

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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

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# DRAFT - TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2019

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

EB-2015-0004

### **Dry Core Transformer Charges**

Transformers	No Load Loss (W)	Load Loss (W)	Trai	Cost of nsmission d LV per kW	En W	Cost of ergy and holesale arket per kWh**	M	Total onthly ost of ower	Dis	Cost of stribution per kW	7	Γotal
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 *5000 KVA 3PH, 95kV BIL	9500 11000	35000 39000	\$ \$	45.55 52.33	\$ \$	665.79 769.13	-	711.34 821.46	\$	40.09 46.06		751.43 867.52

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

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> 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

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.

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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	\$	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

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

#### 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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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	\$	19.47
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

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

### **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

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

### **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

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

### 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	4.2896
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

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

#### 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)	\$	5.13
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

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

#### STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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

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

Service Charge	\$	146.27
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

# 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

#### 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

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

#### 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.

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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

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**

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

Service Charge \$ 19.00

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2020

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

EB-2015-0004

### 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**

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

Service Charge \$ 129.00

# Hydro Ottawa Limited TARIFF OF RATES AND CHARGES

## Effective and Implementation Date January 1, 2020

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

EB-2015-0004

## 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

# 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**

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

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#### **Customer Administration**

Arrears certificate	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Special Billing Service Per Hour (Min 1 hour, 15 min incremental billing thereafter)	\$	104.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Unprocessed Payment Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
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

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

EB-2015-0004

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	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

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# DRAFT - 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

### **Dry Core Transformer Charges**

Transformers	No Load Loss (W)	Load Loss (W)	Tran	cost of smission d LV per kW	Ene Wł Ma	Cost of ergy and holesale arket per kWh**	Total Monthly cost of power	Dis	Cost of stribution 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

<sup>\*</sup>For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

<sup>\*\*</sup> Cost of Energy and Wholesale Market per kWh contains November 1, 2015 RPP Tiered Pricing