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April 12, 2013

*via RESS e-filing – signed original to follow by mail*

Ms. Kirsten Walli, Board Secretary

Ontario Energy Board

PO Box 2319

2300 Yonge St, 27<sup>th</sup> floor

Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Toronto Hydro-Electric System Limited (“THESL”)  
OEB File No. EB-2012-0064  
Draft Rate Order**

THESL writes in respect of the above-noted matter.

Pursuant to the Board’s Partial Decision and Order dated April 2, 2013, THESL hereby submits its Draft Rate Order. Excel models of documents in Appendices B and C are also provided.

Please contact me if you have any questions.

Sincerely,

*[original signed by]*

Amanda Klein

Director, Regulatory Affairs

:AK/RB/acc

cc: Fred Cass, THESL Counsel  
Intervenors of Record for EB-2012-0064, by electronic mail only

1 **DRAFT RATE ORDER FOR 2012 AND 2013 RATES**

2  
3 **Introduction**

4 On May 10, 2012, Toronto Hydro-Electric System Limited (“THESL”) filed an application with the  
5 Ontario Energy Board (“Board”) under section 78 of the *Ontario Energy Board Act, 1998* and the  
6 Board’s Incentive Regulation Mechanism (“IRM”) framework, for 2012, 2013 and 2014 distribution  
7 rates (the “Application”). The Application included a request for relief pursuant to the Board’s  
8 Incremental Capital Module (“ICM”) framework. In Procedural Order No. 3, dated November 8,  
9 2012, the Board bifurcated the proceeding, incorporating the 2014 component of the Application into  
10 a separate phase, with the exception of the aspect relating to the Bremner Station project.

11  
12 On April 2, 2012, the Board issued a Partial Decision and Order (the “Decision”) addressing the 2012  
13 and 2013 aspects of the Application, including the ICM projects identified for those years, as well as  
14 the entirety of the Bremner Station project.

15  
16 This Draft Rate Order (“DRO”) reflects the Decision, and presents final distribution rates for 2012  
17 and 2013. The DRO addresses the following matters, which are material to the determination of rates  
18 pursuant to the Decision:

- 19 1. Implementation Date
- 20 2. 2012 IRM Rates
- 21 3. 2013 IRM Rates
- 22 4. ICM Rate Riders
- 23 5. Rural or Remote Electricity Rate Protection Charge (RRRP)
- 24 6. MicroFIT Service Charge
- 25 7. Shared Tax Savings
- 26 8. Retail Transmission Service Rates
- 27 9. Wholesale Market Service Rate
- 28 10. Smart Metering Charge
- 29 11. Deferral/Variance Accounts

1 **Implementation Date**

2 In the Decision, the Board found that June 1, 2012 and May 1, 2013 would be the effective dates for  
3 2012 and 2013 rates, respectively.<sup>1</sup>  
4

5 The Board also expressed its expectation that May 1, 2013 would be the implementation date, but  
6 noted that, “if this date does not provide THESL with sufficient time to implement the Board’s  
7 Partial Decision and Order, THESL may propose an alternative date in its draft rate order.”<sup>2</sup>  
8

9 In accordance with the Decision, THESL proposes that the Board allow an implementation date of  
10 June 1, 2013.  
11

12 Ordinarily, THESL would prefer to implement distribution rate changes simultaneously with  
13 commodity rate changes on May 1. However, the time available is likely insufficient to allow  
14 THESL to implement a Final Rate Order by May 1, 2013. In order to implement the Decision,  
15 THESL must enter a significant number of new rates and rate riders into its billing system. In  
16 addition, THESL must develop information on the distribution rate changes for inclusion in the first  
17 bills issued by THESL with the new rates. THESL is not sufficiently certain that these activities can  
18 be completed in time to implement rates on May 1, 2013.  
19

20 THESL believes a June 1 implementation date will not materially affect THESL’s customers.  
21

22 **2012 IRM Rates**

23 The Decision states that the Board “accepts the 2012 IRM model that THESL has filed as part of this  
24 application as appropriate, subject to any adjustments ordered by this Decision and Order. THESL is  
25 directed to use the rates arising from this model as the base for the 2013 IRM model.”<sup>3</sup>  
26

27 THESL understands the Board’s directions as approval of the 2012 Foregone Revenue Rate Riders  
28 described in Exhibit Tab 2, Addendum, page 17, and as calculated in Exhibit Tab 3, Schedule F.  
29 This schedule has been updated at Appendix B, Schedule 1 of this DRO to reflect the proposed  
30 implementation date of June 1, 2013, and to reflect the addition of foregone IRM revenue for the

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<sup>1</sup> Decision, p. 74.

<sup>2</sup> *Ibid.*

<sup>3</sup> Decision, p. 4.

1 month of May 2013. THESL proposes to clear the calculated foregone IRM amount over a 23-month  
2 period beginning June 1, 2013 and continuing until April 30, 2015.

3  
4 **2013 IRM Rates**

5 Pursuant to the Decision, THESL's 2013 IRM models reflect the base distribution rates calculated for  
6 2012, based on 0.68% Price Cap Index ("PCI"), and a PCI increase for 2013 of 0.28%. The 2013  
7 IRM models and resulting rate calculations and bill impacts are included with this DRO in  
8 Appendix B (and provided in Excel format).

9  
10 **ICM Rate Riders**

11 This DRO includes Board's ICM Workform and Worksheets, calculated for 2013 ICM amounts  
12 pursuant to the Decision, included as Appendix C (also provided in Excel format) and Appendix D,  
13 respectively. As no 2012 expenditures are eligible for recovery through an ICM rate rider, only the  
14 threshold calculations are provided regarding 2012, at Appendix C, Schedule 1.

15  
16 A summary of the 2012 and 2013 requested and approved capital (on an in-service basis, pursuant to  
17 the Decision) by segment is provided in the following Table 1:



**Table 1: Summary of 2012 and 2013 requested and approved capital by segment**

			2012			2013			2014			Decision page reference
			ISA Proposed	Board Adjustment	Board Approved ISA	ISA Proposed	Board Adjustment	Board Approved ISA	ISA Proposed	Board Adjustment	Board Approved ISA	
B1	Underground Infrastructure and Cable	Underground Infrastructure	12.74	-	12.74	51.88	-	51.88	-	-	-	24
B2		Paper Insulated Lead Covered Cable - Piece Outs and Leakers	0.04	-	0.04	3.34	-	3.34	-	-	-	25
B3		Handwell Replacement	6.05	-	6.05	17.73	-	17.73	-	-	-	27
B4	Overhead Infrastructure and Equipment	Overhead Infrastructure	4.02	-	4.02	39.06	-	39.06	-	-	-	28
B5		Box Construction	0.26	-	0.26	14.35	-	14.35	-	-	-	29
B6		Rear Lot Construction	7.25	-	7.25	27.02	-	27.02	-	-	-	30
B7		Polymer SMD-20 Switches	-	-	-	0.93	(0.93)	-	-	-	-	31
B8		SCADA-Mate R1 Switches	-	-	-	0.87	(0.87)	-	-	-	-	32
B9	Network Infrastructure and Equipment	Network Vault & Roofs	1.26	-	1.26	13.00	-	13.00	-	-	-	33
B10		Fibertop Network Units	0.65	-	0.65	5.52	-	5.52	-	-	-	34
B11		Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)	-	-	-	1.99	-	1.99	-	-	-	34
B12		Stations Power Transformers	0.17	-	0.17	2.33	-	2.33	-	-	-	36
B13.1 & 13.2	Station Infrastructure and Equipment	Stations Switchgear - Muncipal and Transformer Stations	0.77	-	0.77	14.24	(5.08)	9.16	-	-	-	38
B14		Stations Circuit Breakers	0.34	(0.34)	-	0.76	(0.76)	-	-	-	-	39
B15		Stations Control & Communicaton Systems	0.06	(0.06)	-	0.68	(0.68)	-	-	-	-	41
B16		Downtown Station Load Transfers	0.30	(0.30)	-	1.68	(1.68)	-	-	-	-	42
B17	Bremner TS	Bremner Transformer Station	-	-	-	2.43	-	2.43	121.39	-	121.39	52-54
B18	Hydro One Capital Contributions	Hydro One Capital Contributions	3.69	(3.69)	-	10.70	(10.70)	-	60.00	-	60.00	55
B19	Feeder Automation	Feeder Automation	1.02	(1.02)	-	13.86	(13.86)	-	-	-	-	57
B20	Metering	Metering	2.10	-	2.10	7.75	-	7.75	-	-	-	59
B21	Plant Relocations	Externally-Initiated Plant Relocations and Expansions	4.50	-	4.50	20.78	-	20.78	-	-	-	61
B22	Grid Solutions	Grid Solutions	-	-	-	-	-	-	-	-	-	-
BXX	Engineering Capital	ICM Understatement of Capitalized Labour	3.69	-	3.69	4.63	-	4.63	-	-	-	62
<b>Total ICM Projects</b>			<b>48.91</b>	<b>(5.41)</b>	<b>43.49</b>	<b>255.53</b>	<b>(34.56)</b>	<b>220.96</b>	<b>181.39</b>	<b>-</b>	<b>181.39</b>	
C1	Operations Portfolio Capital		<b>53.95</b>	<b>(24.95)</b>	<b>29.00</b>	<b>144.00</b>	<b>(56.25)</b>	<b>87.75</b>	-	-	-	63-64
C2	Information Technology Capital		9.25	-	9.25	21.47	-	21.47	-	-	-	64
C3	Fleet Capital		0.29	-	0.29	0.76	-	0.76	-	-	-	65
C4	Buildings and Facilities Capital		3.76	-	3.76	2.90	-	2.90	-	-	-	65-66
	Allowance for Funds Used During Construction		0.15	-	0.15	2.14	-	2.14	-	-	-	66
	ICM Amounts deemed funded "through normal capital		-	0.64	0.64	-	5.72	5.72	-	-	-	31,32,39,42,55
	Pre-2012 CWIP amounts		67.00	-	67.00	45.46	-	45.46	-	-	-	14-15
<b>Total In-Service Capital</b>			<b>183.30</b>	<b>(29.72)</b>	<b>153.58</b>	<b>472.25</b>	<b>(85.09)</b>	<b>387.16</b>	<b>181.39</b>	<b>-</b>	<b>181.39</b>	

1 The Board's ICM Workform calculates a threshold amount for each of 2012 and 2013. These  
2 amounts (shown on tab E2.1 of the Workform) are \$172,989,465 for 2012, and \$163,833,177 for  
3 2013.

4  
5 For 2012, as the sum of THESL approved in-service capital expenditures plus the approved pre-2012  
6 CWIP amount are less than the 2012 threshold amount (detailed in Schedule 1 of Appendix C), no  
7 ICM expenditures are eligible for recovery through an ICM rate rider.

8  
9 For 2013, the total approved 2013 in-service capital expenditures plus the approved pre-2012 CWIP  
10 amount exceed the 2013 threshold by an amount of \$223,320,591 (detailed in Schedule 2 of  
11 Appendix C). Since this amount is greater than the total of the approved ICM projects by  
12 \$2,2358,721, a revenue requirement and associated ICM rate riders are calculated for 2013 based on  
13 an ICM amount of \$220,961,871 (detailed in Schedules 3, 4, and 5 of Appendix C). A separate fixed  
14 and variable rate rider is calculated related to the approved Bremner project as directed by the Board.

15  
16 Consistent with the proposed June 1, 2013 implementation date, these rate riders have been  
17 calculated for recovery of the calculated annual revenue requirement over 23 months. These rate  
18 riders have been calculated on a full-year basis, per the Board's Filing Requirements.<sup>4</sup>

19  
20 As directed by the Board, THESL has used pre-2012 CWIP only to satisfy the threshold above which  
21 recovery of in-service assets for 2012 and 2013 will be allowed. The ICM rate riders calculated for  
22 2013 do not include any amounts to recover the cost of projects that gave rise to pre-2012 CWIP.

### 23 24 ***Minor Projects***

25 In the Decision, the Board found that several of THESL's proposed ICM segments are non-  
26 discretionary and otherwise satisfy the requirements for ICM treatment, but that the amount of  
27 funding requested in those segments was not significant in the context of THESL's overall capital  
28 budget. The Board found that THESL could fund these segments "through its normal capital budget  
29 during the IRM period."<sup>5</sup>

30  

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<sup>4</sup> *Filing Requirements for Transmission and Distribution Applications* (dated June 28, 2012), ch. 3, s. 2.2.3.

<sup>5</sup> Decision, p. 31.

1 During the IRM period, THESL's "normal capital budget" is the amount falling below the Board's  
2 ICM materiality threshold, as determined by the *Supplemental Report of the Board on 3rd*  
3 *Generation Incentive Regulation for Ontario's Electricity Distributors*, dated September 17, 2008.  
4 Accordingly, THESL has accounted for the following Board-approved "non-discretionary-but-  
5 minor" ICM segments in its sub-threshold capital work with other non-discretionary, non-ICM  
6 projects:

- 7 1. B7 Polymer SMD-20 Switches
- 8 2. B8 SCADA-Mate R1 Switches
- 9 3. B14 Stations Circuit Breakers
- 10 4. B16 Downtown Station Load Transfers
- 11 5. B18 Hydro One Capital Contributions<sup>6</sup>

12  
13 The total amounts in respect of these projects included in calculating the amount above the ICM  
14 materiality threshold are \$638,000 in 2012, and \$5,718,000 in 2013. These amounts reflect the six  
15 segments listed above, on an in-service additions basis for the two respective years.

16  
17 For further clarity: THESL has included these projects only below the threshold, as part of its normal  
18 IRM-period capital budget. These segments are not funded through the ICM rate rider set out in this  
19 DRO.

#### 20 21 ***Bremner TS – Cost and Timing***

22 With respect to the Bremner project, THESL notes that during the oral phase of the hearing,  
23 THESL's witness indicated updated information related to the timing and amount of costs for the  
24 Bremner project.<sup>7</sup> The costs and timing shown in Table 1 reflect these updates, and result in a  
25 slightly lower overall in-service amount (\$123.8M plus \$60M Hydro One capital contributions), and  
26 with \$2.4M coming into service in 2013.

27  

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<sup>6</sup> Some jobs within the Hydro One Capital Contributions segment went into service in 2012. Regarding 2013, the Board found that only two jobs in this segment were scheduled to go into service in 2013. Only those jobs that were scheduled to go into service in 2012 and 2013 have been included in THESL's sub-threshold capital work. The 2013 in-service additions from this segment for 2013 total \$1.48M.

<sup>7</sup> Tr. 6, p. 84, lines 1-4.

1                   ***B13.1 & 13.2 – Stations Switchgear (Municipal and Transformer Stations)***

2                   As a matter of clarification, THESL believes that there is a typographical error in the Board’s  
3                   findings on this segment. The Decision states:

4  
5                   “The Board agrees with Board Staff, VECC and SEC that as far as  
6                   the **TS** stations with health indices of “Fair”, the work does not need  
7                   to be undertaken during the IRM period as there does not appear to  
8                   be any imminent risk of failure, based on THESL’s assessment of the  
9                   assets. The Board accepts the need to proceed with the 4 **TS** in the  
10                  IRM period.”<sup>8</sup> [*emphasis added*]

11  
12                  Given the indication in this paragraph of the Decision that the Board’s finding was based on the  
13                  submissions of Board Staff, VECC and SEC, it seems clear that the two references to “TS” in the  
14                  paragraph were intended to refer to “MS”<sup>9</sup> and THESL has prepared this DRO accordingly.

15  
16                  As a separate point, THESL has calculated the DRO based on a lower amount of in-service additions  
17                  for the Stations Switchgear segment than allowed out in the Decision.<sup>13</sup> The Decision allowed  
18                  THESL ICM funding of \$0.77M in 2012 and \$11.24M in 2013 in respect of the combined B13.1 and  
19                  B13.2. However, THESL’s forecast in-service additions for the jobs allowed by the Decision<sup>14</sup> totals  
20                  \$9.16M for 2013. This lesser amount is included in the DRO, as reflected in Table 1.

21  
22                   ***BXX – Engineering Capital Tracking***

23                  As THESL described in evidence, the Engineering Capital line on Table 1 corrects an understatement  
24                  of capitalized labour across all ICM projects.<sup>15</sup> Instead of revising each ICM project estimate,  
25                  THESL presented the cumulative amount of the understatement as a separate line item, in order to

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<sup>8</sup> *Ibid.*

<sup>9</sup> As written, the cited paragraph is inconsistent with parties’ submissions. Staff did not propose reductions in THESL’s proposed TS capital work. To the contrary, Staff accepted THESL’s evidence on the TS work. (Board Staff Submissions, dated January 10, 2013, p. 23.) Staff only proposed reductions to THESL’s proposed MS work, reflected in a reduction of the combined segment to \$11.24M – the same amount allowed in the Decision. Although they proposed differing levels of reductions to in-service additions, VECC and SEC supported and adopted Staff’s submissions on this segment, respectively (VECC Final Argument, p. 41, para. 122; SEC Final Argument, p. 62, para. 7.14.2.).

<sup>13</sup> Decision, p. 38.

<sup>14</sup> Specifically, the approved 2013 jobs consist of the four MS jobs referenced in Staff submissions that have additional auto re-close problems (Thornton MS, York MS, Porterfield MS and Neilson MS), and all 2013 TS jobs.

<sup>15</sup> Exhibit JT2.10(a).

1 preserve the clarity of the capital program schedule.<sup>16</sup> THESL's financial reporting requirements  
2 dictate that it must attribute the Engineering Capital amounts to the underlying segments; it cannot  
3 treat this amount as a stand-alone project. THESL has prepared this DRO and the Draft Accounting  
4 Order at Appendix E on the same basis, and proposes to divide the Engineering Capital amount  
5 between the applicable ICM segment sub-accounts, instead of creating a distinct Engineering Capital  
6 sub-account.

### 8 **Rural or Remote Electricity Rate Protection Charge (RRRP)**

9 The Decision directs that the RRRP charge for the period January 1, 2013 to April 30, 2013 be set at  
10 \$0.0011 per kilowatt hour as established in EB-2012-0453, and that, effective May 1, 2013, the  
11 decision directs that the RRRP charge be \$0.0012 per kilowatt hour, as established in EB-2013-0067.  
12 THESL implemented a rate of \$0.0011 per kilowatt hour on May 1, 2012, as directed by the Board's  
13 EB-2011-0405 Decision and this rate will remain in effect until May 30, 2013. THESL proposes to  
14 implement a rate of \$0.0012 per kilowatt hour effective June 1, 2013. For the month of May 2013,  
15 prior to the proposed June 1, 2013 implementation date, variances between the approved rate of  
16 \$0.0012 and the \$0.0011 collected from customers will be included in Account 1580.

### 18 **MicroFIT Service Charge**

19 THESL has reflected the Board's default monthly service charge for MicroFIT customers. THESL  
20 has adjusted the default \$5.40 per month rate to a \$5.33 per 30 days service charge consistent with its  
21 treatment of fixed rate components.

### 23 **Shared Tax Savings**

24 THESL calculated the 2012 Shared Tax Savings and resulting Rate Riders according to the Board's  
25 guidelines, and these are filed as exhibit Tab 3, Schedules E1 and E2. Since these rate riders were  
26 not implemented in 2012, THESL proposes to include the calculated 2012 tax savings as part of the  
27 calculation for 2013 Shared Tax Savings. Additionally, the calculated Rate Riders incorporate the  
28 June 1, 2012 proposed implementation date. The Shared Tax Savings models for 2012 and 2013, and  
29 the calculation of the proposed Rate Rider are included in this DRO as Appendix B, Schedules 3, 4  
30 and 5, respectively. This Rate Rider will be effective June 1, 2013 for a period of 11 months.

31  

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<sup>16</sup> Tr. 5, p. 96, ll. 26-28.

1     **Retail Transmission Service Rates**

2     THESL has calculated the 2013 Retail Transmission Service Rates (RTSR) using the Board-  
3     Approved Uniform Transmission Rates and the Board’s RTSR model. The RTSR workform and  
4     resulting proposed retail transmission rates are included in this DRO as Appendix B, Schedule 2.

5  
6     During 2012, THESL continued to charge customers retail transmission rates based on the 2011  
7     approved Retail Transmission Rates. Since variances between what THESL pays the IESO for  
8     transmission and what THESL collects from customers flows to the RSVA accounts, these variances  
9     will be refunded or collected from customers upon clearance of these accounts. Therefore, no rate  
10    riders are required for the difference between actual 2012 RTSR and those as originally proposed in  
11    THESL’s evidence based on approved 2012 Uniform Transmission Rates. Similarly, the June 1,  
12    2013 implementation date does not require any rate rider adjustment.

13  
14    **Wholesale Market Service Rate**

15    THESL has incorporated the Board’s EB-2013-0067 Decision on Wholesale Market Service  
16    (“WMS”) Rate in its DRO Tariff of Rates and Charges to be implemented June 1, 2013. All  
17    variances between what THESL pays the IESO and what THESL recovers from customers through  
18    the WMS rate are recorded in Account 1580.

19  
20    **Smart Metering Charge**

21    THESL has incorporated the Board’s EB-2012-0100/EB-2012-0211 Decision on charges for the  
22    Smart Meter Entity services in its DRO Tariff of Rates and Charges. The decision requires a  
23    monthly charge of \$0.79 per Residential, Competitive Sector Multi-Unit Residential and GS<50kW  
24    customer. THESL has converted this charge into a \$/30 day charge, consistent with its treatment of  
25    fixed rate components. The resulting rate is \$0.78 per 30 days (rounded to two decimal places) and is  
26    included in the Delivery Component of the DRO Tariff of Rates and Charges. THESL proposes to  
27    implement this rate on June 1, 2013.

28  
29    **Deferral/Variance Accounts**

30    The Decision approved disposition of Account 1521 Special Purpose Charge. The balance in this  
31    account, including carrying charges calculated to December 31, 2012 is a debit balance of \$579,689.

1 This amount has been included in the IRM model for clearance through the Deferral/Variance  
2 Account Rate Rider.

3  
4 The Decision approved disposition of Account 1562 PILs balance of \$6,979,536. This value was  
5 provided to the Board as an update to the balances in this account. THESL notes that this approved  
6 balance includes carrying charges calculated up to April 30, 2012. Consistent with the Board's  
7 directions on carrying charge calculations on Account 1562, THESL has updated this amount to  
8 include carrying charges to December 31, 2012. The updated balance is a credit balance of  
9 7,048,388. This amount has been added to the Account 1521 balance, and included in the IRM  
10 model for clearance through the Deferral/Variance Account Rate Rider.

11  
12 The Decision indicates that THESL is to dispose of approved balances in the 1521 and 1562 accounts  
13 through a combined fixed and variable Deferral/Variance Account Rate Rider. THESL notes that it  
14 had proposed clearance of these balances through a variable rate rider only, which was consistent  
15 with the treatment in Board's own IRM model. THESL is prepared to create a rate rider with both  
16 fixed and variable components (and has provided the calculations on both a variable only and a fixed  
17 and variable basis as part of this DRO in Appendix B, Schedules 7 and 8), but prefers to remain  
18 consistent with the Board's methodology for this account (primarily to minimize the already large  
19 number of rate riders and adders) and recover through a variable component only. The provided  
20 DRO Tariff of Rates and Charges reflects a variable only rate rider.

21  
22 **Draft Accounting Order**

23 The Board has directed THESL to file a Draft Accounting Order as part of this DRO.<sup>17</sup> In accordance  
24 with the Board's directions, THESL has prepared a Draft Accounting Order, which is attached as  
25 Appendix E to this DRO.

26  
27 The Decision required THESL to specify the treatment of the rate rider revenues in the next rebasing  
28 application. THESL anticipates that at the time of rebasing, THESL will calculate the historical  
29 revenue requirement based on actual in-service additions of the ICM projects, and compare with  
30 revenues collected through the approved ICM rate riders. Any variances will be refunded/collected  
31 from customers through a rate rider to be cleared at a future date. THESL observes that this is

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<sup>17</sup> Decision, p. 76.

1 similar to the method the Board used to reconcile Smart Meter rate rider revenues with Smart Meter  
2 capital spending.

3  
4 For a number of THESL's ICM projects, the Board-approved the proposed spending, but determined  
5 that amounts were immaterial and therefore not eligible for ICM funding. THESL has not proposed  
6 Regulatory Asset accounts for these projects.

7  
8 As noted above, THESL will divide the Engineering Capital amount between the applicable ICM  
9 segment sub-accounts, and therefore has not provided for the creation of a distinct Engineering  
10 Capital sub-account in the Draft Accounting Order.

11  
12 Section 2.2.7 in Chapter 3 of the Board's *Filing Requirements for Electricity Transmission and*  
13 *Distribution Applications* (revised June 28, 2012) describes the accounting treatment related to  
14 eligible ICM expenditures and revenue. It is reproduced below.

15  
16 *"The distributor will record eligible ICM amounts in Account 1508, Other Regulatory Asset,*  
17 *sub-account Incremental Capital Expenditures, subject to the assets being used and useful.*  
18 *For incremental capital assets under construction, the normal accounting treatment will*  
19 *continue in the construction work in progress ("CWIP") prior to these assets going into*  
20 *service and hence eligible for recording in the 1508 sub-account. The amortization of*  
21 *capital assets for the relevant accounting period will be recorded in a separate amortization*  
22 *account of the sub-account, Incremental Capital Expenditures. In addition, the revenues*  
23 *collected from the rate rider will be recorded in Account 1508, Other Regulatory Asset, sub-*  
24 *account, Incremental Capital Expenditures rate rider.*

25  
26 *The distributor shall also record monthly carrying charges in sub-accounts Incremental*  
27 *Capital Expenditures and Incremental Capital Expenditures rate rider. Carrying charges*  
28 *amounts are calculated using simple interest applied to the monthly opening balances in the*  
29 *account and recorded in a separate sub-account of account 1508. The rate of interest shall*  
30 *be the rate prescribed by the Board for deferral and variance accounts for the respective*  
31 *quarterly period published in the Board's web site."*



1 The Board's Partial decision provided further directions:<sup>18</sup>

- 2 • *To apply the general framework of the ICM accounting treatment outlined in Section 2.2.7 of*  
3 *Chapter 3 of the Board's Filing Requirements*  
4
- 5 • *To record the actual incurred in-service asset costs for each Board-approved project*  
6 *segment in a separate sub-account of Account 1508, Other Regulatory Asset "Sub-account*  
7 *Incremental Capital Expenditures". The name of each sub-account should include the name*  
8 *of the approved project segment.*  
9
- 10 • *To record the collected amounts associated with the rate rider for all approved project*  
11 *segments, except for the Bremner station, effective May 1, 2013 in "Sub-account,*  
12 *Incremental Capital Expenditures 2013 rate rider" of Account 1508, or in a similar account*  
13 *for any 2012 projects.*  
14
- 15 • *To record the collected amounts associated with the rate rider for the Bremner station*  
16 *effective May 1, 2014 in "Sub-account, Incremental Capital Expenditures 2014 rate rider"*  
17 *of Account 1508.*  
18
- 19 • *To specify for in-service assets (used and useful), depreciation expenses which would be*  
20 *recorded in separate sub-accounts in accordance with approved service lives of the assets.*  
21 *In the case of the capital contributions related to the Bremner project, depreciation should*  
22 *also apply to this amount based on the service life of the Bremner station.*  
23
- 24 • *To specify the treatment of the rate rider revenues in the next rebasing application.*  
25

26 THESL has prepared the Draft Accounting Order attached as Appendix E in compliance with the  
27 Board's directions above.

---

<sup>18</sup> Decision, p. 76.

1 **DRAFT RATE ORDER – Index of Appendices and Schedules**

2

3 **Appendix A 2013 Tariff of Rates and Charges**

4 Schedule 1 Tariff of Rates and Charges

5 Schedule 2 Bill Impact tables

6

7 **Appendix B IRM Schedules and Models**

8 Schedule 1 2012/13 IRM Foregone Revenue Rate Rider

9 Schedule 2 2013 Retail Transmission Service Rates

10 Adjustment Workform

11 Schedule 3 2012 IRM Shared Tax Savings Workform

12 Schedule 4 2013 IRM Shared Tax Savings Workform

13 Schedule 5 2012 and 2013 Shared Tax Savings Rate Rider

14 Schedule 6 2013 IRM Rate Generator

15 Schedule 7 2013 Deferral/Variance Accounts Rate Rider –  
16 Variable

17 Schedule 8 2013 Deferral/Variance Account Rate Rider –  
18 Fixed and Variable

19

20 **Appendix C ICM Workforms**

21 Schedule 1 2012 ICM Threshold calculation

22 Schedule 2 2013 ICM Threshold calculation

23 Schedule 3 2013 ICM Workform without Bremner

24 Schedule 4 2013 ICM Workform – Bremner only

25 Schedule 5 2013 ICM and Bremner Rate Riders

26

27 **Appendix D ICM Worksheets**

28 Schedules 1-1 to 1-XX 2013 ICM Worksheets

29

30 **Appendix E Draft Accounting Order**

31 Schedule 1 Draft Accounting Order

32 Schedule 2 Regulated Asset Sub-account List

# Toronto Hydro-Electric System Limited

## TARIFF OF RATES AND CHARGES

Effective Date June 1, 2012

Implementation Date June 1, 2013

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

EB-2012-0064

### RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to accounts where electricity is used exclusively for residential purposes in separately metered living accommodations, where the Competitive Sector Multi-Unit Residential classification is not applicable. Eligibility is restricted to dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex building, with a residential zoning; separately metered dwellings within a town house complex or apartment building; and bulk metered residential buildings with six or fewer units. Further details concerning the terms of service 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, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	18.43	(per 30 days)
Smart Meter Funding Rider	\$	0.68	(per 30 days)
Smart Metering Entity - Effective Until Oct 31 2018	\$	0.78	(per 30 days)
2012 and 2013 Foregone IRM Rate Rider - MFC - Effective Until April 30, 2015	\$	0.07	(per 30 days)
2013 ICM Rate Rider - MFC - Effective Until April 30, 2015	\$	0.73	(per 30 days)
2013 Bremner Rate Rider - MFC - Effective Until April 30, 2015	\$	0.03	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.01521	
2012 and 2013 Foregone IRM Rate Rider - DVR - Effective Until April 30, 2015	\$/kWh	0.00005	
2013 ICM Rate Rider - DVR - Effective Until April 30, 2015	\$/kWh	0.00061	
2013 Bremner Rate Rider - DVR - Effective Until April 30, 2015	\$/kWh	0.00002	
Deferral/Variance Account Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kWh	(0.00058)	
Shared Tax Savings Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kWh	(0.00010)	
RTSR - Network - DVR	\$/kWh	0.00820	
RTSR - Connection - DVR	\$/kWh	0.00548	

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	
Rural Rate Protection Charge	\$/kWh	0.0012	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

**Toronto Hydro-Electric System Limited**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date June 1, 2012**  
**Implementation Date June 1, 2013**

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

EB-2012-0064

## COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL

This classification is applicable to accounts where electricity is used exclusively for residential purposes in a multi-unit residential building, where unit metering is provided using technology that is substantially similar to that employed by competitive sector sub-metering providers. Use of electricity in non-residential units of multi-unit buildings does not qualify for this classification and will instead be subject to the applicable commercial classification. Further details concerning the terms of service 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	\$	17.16	(per 30 days)
Smart Meter Funding Rider	\$	0.68	(per 30 days)
Smart Metering Entity - Effective Until Oct 31 2018	\$	0.78	(per 30 days)
2012 and 2013 Foregone IRM Rate Rider - MFC - Effective Until April 30, 2015	\$	0.06	(per 30 days)
2013 ICM Rate Rider - MFC - Effective Until April 30, 2015	\$	0.68	(per 30 days)
2013 Bremner Rate Rider - MFC - Effective Until April 30, 2015	\$	0.03	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.02589	
2012 and 2013 Foregone IRM Rate Rider - DVR - Effective Until April 30, 2015	\$/kWh	0.00009	
2013 ICM Rate Rider - DVR - Effective Until April 30, 2015	\$/kWh	0.00103	
2013 Bremner Rate Rider - DVR - Effective Until April 30, 2015	\$/kWh	0.00004	
Deferral/Variance Account Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kWh	(0.00065)	
Shared Tax Savings Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kWh	(0.00018)	
RTSR - Network - DVR	\$/kWh	0.00820	
RTSR - Connection - DVR	\$/kWh	0.00548	

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	
Rural Rate Protection Charge	\$/kWh	0.0012	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

**Toronto Hydro-Electric System Limited**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date June 1, 2012**  
**Implementation Date June 1, 2013**

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EB-2012-0064

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account 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	\$	24.53	(per 30 days)
Smart Meter Funding Rider	\$	0.68	(per 30 days)
Smart Metering Entity - Effective Until Oct 31 2018	\$	0.78	(per 30 days)
2012 and 2013 Foregone IRM Rate Rider - MFC - Effective Until April 30, 2015	\$	0.09	(per 30 days)
2013 ICM Rate Rider - MFC - Effective Until April 30, 2015	\$	0.97	(per 30 days)
2013 Bremner Rate Rider - MFC - Effective Until April 30, 2015	\$	0.04	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.02268	
2012 and 2013 Foregone IRM Rate Rider - DVR - Effective Until April 30, 2015	\$/kWh	0.00008	
2013 ICM Rate Rider - DVR - Effective Until April 30, 2015	\$/kWh	0.00090	
2013 Bremner Rate Rider - DVR - Effective Until April 30, 2015	\$/kWh	0.00003	
Deferral/Variance Account Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kWh	(0.00043)	
Shared Tax Savings Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kWh	(0.00007)	
RTSR - Network - DVR	\$/kWh	0.00794	
RTSR - Connection - DVR	\$/kWh	0.00494	

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	
Rural Rate Protection Charge	\$/kWh	0.0012	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

**Toronto Hydro-Electric System Limited**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date June 1, 2012**  
**Implementation Date June 1, 2013**

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

EB-2012-0064

## GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. 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	\$	35.90	(per 30 days)
Smart Meter Funding Rider	\$	0.68	(per 30 days)
2012 and 2013 Foregone IRM Rate Rider - MFC - Effective Until April 30, 2015	\$	0.13	(per 30 days)
2013 ICM Rate Rider - MFC - Effective Until April 30, 2015	\$	1.42	(per 30 days)
2013 Bremner Rate Rider - MFC - Effective Until April 30, 2015	\$	0.05	(per 30 days)
Distribution Volumetric Rate	\$/kVA	5.6495	(per 30 days)
2012 and 2013 Foregone IRM Rate Rider - DVR - Effective Until April 30, 2015	\$/kVA	0.0202	(per 30 days)
2013 ICM Rate Rider - DVR - Effective Until April 30, 2015	\$/kVA	0.2225	(per 30 days)
2013 Bremner Rate Rider - DVR - Effective Until April 30, 2015	\$/kVA	0.0083	(per 30 days)
Deferral/Variance Account Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kVA	(0.0740)	(per 30 days)
Shared Tax Savings Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kVA	(0.0134)	(per 30 days)
RTSR - Network - DVR	\$/kW	2.8417	(per 30 days)
RTSR - Connection - DVR	\$/kW	1.8824	(per 30 days)

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	
Rural Rate Protection Charge	\$/kWh	0.0012	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

**Toronto Hydro-Electric System Limited**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date June 1, 2012**  
**Implementation Date June 1, 2013**

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

EB-2012-0064

## GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. 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, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	693.06	(per 30 days)
Smart Meter Funding Rider	\$	0.68	(per 30 days)
2012 and 2013 Foregone IRM Rate Rider - MFC - Effective Until April 30, 2015	\$	2.49	(per 30 days)
2013 ICM Rate Rider - MFC - Effective Until April 30, 2015	\$	27.34	(per 30 days)
2013 Bremner Rate Rider - MFC - Effective Until April 30, 2015	\$	1.02	(per 30 days)
Distribution Volumetric Rate	\$/kVA	4.4925	(per 30 days)
2012 and 2013 Foregone IRM Rate Rider - DVR - Effective Until April 30, 2015	\$/kVA	0.0161	(per 30 days)
2013 ICM Rate Rider - DVR - Effective Until April 30, 2015	\$/kVA	0.1771	(per 30 days)
2013 Bremner Rate Rider - DVR - Effective Until April 30, 2015	\$/kVA	0.0066	(per 30 days)
Deferral/Variance Account Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kVA	(0.0588)	(per 30 days)
Shared Tax Savings Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kVA	(0.0113)	(per 30 days)
RTSR - Network - DVR	\$/kW	2.7455	(per 30 days)
RTSR - Connection - DVR	\$/kW	1.8806	(per 30 days)

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	
Rural Rate Protection Charge	\$/kWh	0.0012	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

**Toronto Hydro-Electric System Limited**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date June 1, 2012**  
**Implementation Date June 1, 2013**

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

EB-2012-0064

## LARGE USE > 5000 KW SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes 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	\$	3038.05	(per 30 days)
Smart Meter Funding Rider	\$	0.68	(per 30 days)
2012 and 2013 Foregone IRM Rate Rider - MFC - Effective Until April 30, 2015	\$	10.90	(per 30 days)
2013 ICM Rate Rider - MFC - Effective Until April 30, 2015	\$	119.83	(per 30 days)
2013 Bremner Rate Rider - MFC - Effective Until April 30, 2015	\$	4.47	(per 30 days)
Distribution Volumetric Rate	\$/kVA	4.7862	(per 30 days)
2012 and 2013 Foregone IRM Rate Rider - DVR - Effective Until April 30, 2015	\$/kVA	0.0172	(per 30 days)
2013 ICM Rate Rider - DVR - Effective Until April 30, 2015	\$/kVA	0.1887	(per 30 days)
2013 Bremner Rate Rider - DVR - Effective Until April 30, 2015	\$/kVA	0.0070	(per 30 days)
Deferral/Variance Account Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kVA	(0.0611)	(per 30 days)
Shared Tax Savings Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kVA	(0.0118)	(per 30 days)
RTSR - Network - DVR	\$/kW	3.1298	(per 30 days)
RTSR - Connection - DVR	\$/kW	2.0893	(per 30 days)

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	
Rural Rate Protection Charge	\$/kWh	0.0012	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)



**Toronto Hydro-Electric System Limited**  
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**Effective Date June 1, 2012**  
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EB-2012-0064

## STANDBY - GENERAL SERVICE 50 - 1,000 KW SERVICE CLASSIFICATION

These classifications refer to an account that has Load Displacement Generation and requires THESL 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

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	199.81	(per 30 days)
Distribution Volumetric Rate	\$/kVA	5.6495	(per 30 days)

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	
Rural Rate Protection Charge	\$/kWh	0.0012	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

**Toronto Hydro-Electric System Limited**  
**TARIFF OF RATES AND CHARGES**  
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EB-2012-0064

## STANDBY - GENERAL SERVICE 1,000 - 5,000 KW SERVICE CLASSIFICATION

These classifications refer to an account that has Load Displacement Generation and requires THESL 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

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	199.81	(per 30 days)
Distribution Volumetric Rate	\$/kVA	4.4925	(per 30 days)

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	
Rural Rate Protection Charge	\$/kWh	0.0012	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

**Toronto Hydro-Electric System Limited**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date June 1, 2012**  
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EB-2012-0064

## STANDBY - LARGE USE SERVICE CLASSIFICATION

These classifications refer to an account that has Load Displacement Generation and requires THESL 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

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	199.81	(per 30 days)
Distribution Volumetric Rate	\$/kVA	4.7862	(per 30 days)

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	
Rural Rate Protection Charge	\$/kWh	0.0012	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

# Toronto Hydro-Electric System Limited

## TARIFF OF RATES AND CHARGES

Effective Date June 1, 2012

Implementation Date June 1, 2013

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EB-2012-0064

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand at each location is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by THESL and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. 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	\$	4.89	(per 30 days)
Service Charge (per connection)	\$	0.49	(per 30 days)
2012 and 2013 Foregone IRM Rate Rider - MFC - Effective Until April 30, 2015	\$	0.02	(per 30 days)
2012 and 2013 Foregone IRM Rate Rider (per connection) - MFC - Effective Until April 30, 2015	\$	0.00	(per 30 days)
2013 ICM Rate Rider - MFC - Effective Until April 30, 2015	\$	0.02	(per 30 days)
2013 ICM Rate Rider (per connection) - MFC - Effective Until April 30, 2015	\$	0.19	(per 30 days)
2013 Bremner Rate Rider - MFC - Effective Until April 30, 2015	\$	0.00	(per 30 days)
2013 Bremner Rate Rider (per connection) - MFC - Effective Until April 30, 2015	\$	0.01	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.06128	
2012 and 2013 Foregone IRM Rate Rider - DVR - Effective Until April 30, 2015	\$/kWh	0.00022	
2013 ICM Rate Rider - DVR - Effective Until April 30, 2015	\$/kWh	0.00245	
2013 Bremner Rate Rider - DVR - Effective Until April 30, 2015	\$/kWh	0.00009	
Deferral/Variance Account Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kWh	(0.00119)	
Shared Tax Savings Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kWh	(0.00015)	
RTSR - Network - DVR	\$/kWh	0.00499	
RTSR - Connection - DVR	\$/kWh	0.00346	

#### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	
Rural Rate Protection Charge	\$/kWh	0.0012	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

**Toronto Hydro-Electric System Limited**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date June 1, 2012**  
**Implementation Date June 1, 2013**

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

EB-2012-0064

## STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be 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

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, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1.31	(per 30 days)
2012 and 2013 Foregone IRM Rate Rider - MFC - Effective Until April 30, 2015	\$	0.00	(per 30 days)
2013 ICM Rate Rider - MFC - Effective Until April 30, 2015	\$	0.05	(per 30 days)
2013 Bremner Rate Rider - MFC - Effective Until April 30, 2015	\$	0.00	(per 30 days)
Distribution Volumetric Rate	\$/kVA	29.0011	(per 30 days)
2012 and 2013 Foregone IRM Rate Rider - DVR - Effective Until April 30, 2015	\$/kVA	0.1041	(per 30 days)
2013 ICM Rate Rider - DVR - Effective Until April 30, 2015	\$/kVA	1.1439	(per 30 days)
2013 Bremner Rate Rider - DVR - Effective Until April 30, 2015	\$/kVA	0.0427	(per 30 days)
Deferral/Variance Account Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kVA	(0.5199)	(per 30 days)
Shared Tax Savings Rate Rider - DVR - Effective Until Apr 30, 2014	\$/kVA	(0.0851)	(per 30 days)
RTSR - Network - DVR	\$/kW	2.5274	(per 30 days)
RTSR - Connection - DVR	\$/kW	2.2446	(per 30 days)

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044	
Rural Rate Protection Charge	\$/kWh	0.0012	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

**Toronto Hydro-Electric System Limited**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date June 1, 2012**  
**Implementation Date June 1, 2013**

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EB-2012-0064

### **microFIT GENERATOR SERVICE CLASSIFICATION**

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Condition 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, charges for the Ministry of Energy Conservation and Renewable Energy Programs, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

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

Service Charge	\$	5.33	(per 30 days)
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# Toronto Hydro-Electric System Limited

## TARIFF OF RATES AND CHARGES

Effective Date June 1, 2012

Implementation Date June 1, 2013

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EB-2012-0064

### ALLOWANCES

Transformer Allowance for Ownership - per kVA of billing demand	\$/kVA	(0.62)	(per 30 days)
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, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

#### Customer Administration

Duplicate invoices for previous billing	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Request for other billing information	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque charge (plus bank charges)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

#### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
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
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35
Specific Charge for Access to the Power Poles \$/pole/year	\$	18.55
Specific Charge for Access to the Power Poles \$/pole/year (Hydro Attachments on Third Party Poles)	\$	(22.75)

# Toronto Hydro-Electric System Limited

## TARIFF OF RATES AND CHARGES

Effective Date June 1, 2012

Implementation Date June 1, 2013

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

EB-2012-0064

### RETAIL SERVICE CHARGES (if applicable)

#### 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, charges for the Ministry of Energy Conservation and Renewable Energy Program, 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	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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 factor will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0376
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.1087
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0272
Distribution Loss Factor - Primary Metered Customer > 5,000 kW	1.0085



Residential	2012 Interim			2013			Impact	
	Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %
Service Charge (per 30 days)	1	18.25	18.25	1	18.43	18.43	0.18	1.0%
Distribution	800	0.01520	12.16	800	0.01521	12.17	0.01	0.1%
Smart Meter Rider (per 30 days)	1	0.68	0.68	1	0.68	0.68	-	0.0%
<b>SME (per 30 days)</b>	-	-	-	1	0.78	0.78	0.78	n/a
LRAM Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011/12 Rate Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - Global Adjustment - RPP	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011 Rate Rider	-	-	-	-	-	-	-	n/a
Contact Voltage	-	-	-	-	-	-	-	n/a
Late Payment Penalty	1	0.24	0.24	-	-	-	(0.24)	-100.0%
<b>Shared Tax Savings Rate Rider - DVR</b>	-	-	-	800	(0.00010)	(0.08)	(0.08)	n/a
<b>2013 ICM Rate Rider - MFC</b>	-	-	-	1	0.73	0.73	0.73	n/a
<b>2013 ICM Rate Rider - DVR</b>	-	-	-	800	0.00061	0.49	0.49	n/a
<b>2013 Bremner Rate Rider - MFC</b>	-	-	-	1	0.03	0.03	0.03	n/a
<b>2013 Bremner Rate Rider - DVR</b>	-	-	-	800	0.00002	0.02	0.02	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - MFC</b>	-	-	-	1	0.07	0.07	0.07	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - DVR</b>	-	-	-	800	0.00005	0.04	0.04	n/a
<b>Deferral/Variance Account Rate Rider</b>	-	-	-	800	(0.00058)	(0.46)	(0.46)	n/a
Sub Total A - Distribution			31.33			32.89	1.56	5.0%
RTSR - Network	830	0.00703	5.84	830	0.00820	6.81	0.97	16.6%
RTSR - Connection	830	0.00513	4.26	830	0.00548	4.55	0.29	6.8%
Sub Total B (including Sub-Total A) - Distribution			41.42			44.24	2.82	6.8%
Wholesale Market Rate	830	0.0052	4.32	830	0.0044	3.65	(0.66)	-15.4%
RRRP	830	0.0011	0.91	830	0.0012	1.00	0.08	9.1%
DRC	800	0.0070	5.60	800	0.0070	5.60	-	0.0%
Standard Supply Service Charge	1	0.25	0.25	1	0.25	0.25	-	0.0%
Special Purpose Charge	-	-	-	-	-	-	-	n/a
Cost of Power Commodity - 1st Tier (May 1st 2010)	600	0.075	45.00	600	0.075	45.00	-	0.0%
Cost of Power Commodity - 2nd Tier (May 1st 2010)	230	0.088	20.25	230	0.088	20.25	-	0.0%
Total Bill (including Sub-Total B)			117.75			119.99	2.24	1.9%

kWh

Consumption Details	800
Total Loss Factor	1.0376

Competitive Sector Multi-Unit Residential	2012 Interim			2013			Impact	
	Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %
Service Charge (per 30 days)	1	18.25	18.25	1	17.16	17.16	(1.09)	-6.0%
Distribution	334	0.01520	5.08	334	0.02589	8.65	3.57	70.3%
Smart Meter Rider (per 30 days)	1	0.68	0.68	1	0.68	0.68	-	0.0%
<b>SME (per 30 days)</b>	-	-	-	1	0.78	0.78	0.78	n/a
LRAM Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011/12 Rate Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - Global Adjustment - RPP	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011 Rate Rider	-	-	-	-	-	-	-	n/a
Contact Voltage	-	-	-	-	-	-	-	n/a
Late Payment Penalty	1	0.24	0.24	-	-	-	(0.24)	-100.0%
<b>Shared Tax Savings Rate Rider - DVR</b>	-	-	-	334	(0.00018)	(0.06)	(0.06)	n/a
<b>2013 ICM Rate Rider - MFC</b>	-	-	-	1	0.68	0.68	0.68	n/a
<b>2013 ICM Rate Rider - DVR</b>	-	-	-	334	0.00103	0.34	0.34	n/a
<b>2013 Bremner Rate Rider - MFC</b>	-	-	-	1	0.03	0.03	0.03	n/a
<b>2013 Bremner Rate Rider - DVR</b>	-	-	-	334	0.00004	0.01	0.01	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - MFC</b>	-	-	-	1	0.06	0.06	0.06	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - DVR</b>	-	-	-	334	0.00009	0.03	0.03	n/a
<b>Deferral/Variance Account Rate Rider</b>	-	-	-	334	(0.00065)	(0.22)	(0.22)	n/a
Sub Total A - Distribution			24.25			28.15	3.90	16.1%
RTSR - Network	347	0.00703	2.44	347	0.00820	2.84	0.41	16.6%
RTSR - Connection	347	0.00513	1.78	347	0.00548	1.90	0.12	6.8%
Sub Total B (including Sub-Total A) - Distribution			28.46			32.89	4.43	15.6%
Wholesale Market Rate	347	0.0052	1.80	347	0.0044	1.52	(0.28)	-15.4%
RRRP	347	0.0011	0.38	347	0.0012	0.42	0.03	9.1%
DRC	334	0.0070	2.34	334	0.0070	2.34	-	0.0%
Standard Supply Service Charge	1	0.25	0.25	1	0.25	0.25	-	0.0%
Special Purpose Charge	-	-	-	-	-	-	-	n/a
Cost of Power Commodity - 1st Tier (May 1st 2010)	347	0.075	25.99	347	0.075	25.99	-	0.0%
Cost of Power Commodity - 2nd Tier (May 1st 2010)	-	0.088	-	-	0.088	-	-	n/a
Total Bill (including Sub-Total B)			59.22			63.41	4.18	7.1%

kWh

Consumption Details	334
Total Loss Factor	1.0376

GS < 50 kW	2012 Interim			2013			Impact	
	Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %
Service Charge (per 30 days)	1	24.30	24.30	1	24.53	24.53	0.23	0.9%
Distribution	2,000	0.02247	44.94	2,000	0.02268	45.36	0.42	0.9%
Smart Meter Rider (per 30 days)	1	0.68	0.68	1	0.68	0.68	-	0.0%
<b>SME (per 30 days)</b>	-	-	-	1	0.78	0.78	0.78	n/a
LRAM Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011/12 Rate Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - Global Adjustment - RPP	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011 Rate Rider	-	-	-	-	-	-	-	n/a
Contact Voltage	-	-	-	-	-	-	-	n/a
Late Payment Penalty	1	\$0.69	0.69	-	-	-	(0.69)	-100.0%
<b>Shared Tax Savings Rate Rider - DVR</b>	-	-	-	-	(0.00007)	-	-	n/a
<b>2013 ICM Rate Rider - MFC</b>	-	-	-	1	0.97	0.97	0.97	n/a
<b>2013 ICM Rate Rider - DVR</b>	-	-	-	2,000	0.00090	1.80	1.80	n/a
<b>2013 Bremner Rate Rider - MFC</b>	-	-	-	1	0.04	0.04	0.04	n/a
<b>2013 Bremner Rate Rider - DVR</b>	-	-	-	2,000	0.00003	0.06	0.06	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - MFC</b>	-	-	-	1	0.09	0.09	0.09	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - DVR</b>	-	-	-	2,000	0.00008	0.16	0.16	n/a
<b>Deferral/Variance Account Rate Rider</b>	-	-	-	2,000	(0.00043)	(0.86)	(0.86)	n/a
Sub Total A - Distribution			70.61			73.61	3.00	4.2%
RTSR - Network	2,075	0.00680	14.11	2,075	0.00794	16.48	2.37	16.8%
RTSR - Connection	2,075	0.00463	9.61	2,075	0.00494	10.25	0.64	6.7%
Sub Total B (including Sub-Total A) - Distribution			94.33			100.34	6.01	6.4%
Wholesale Market Rate	2,075	0.0052	10.79	2,075	0.0044	9.13	(1.66)	-15.4%
RRRP	2,075	0.0011	2.28	2,075	0.0012	2.49	0.21	9.1%
DRC	2,000	0.0070	14.00	2,000	0.0070	14.00	-	0.0%
Standard Supply Service Charge	1	0.25	0.25	1	0.25	0.25	-	0.0%
SME	-	-	-	1	0.78	0.78	-	-
Special Purpose Charge	-	-	-	-	-	-	-	n/a
Cost of Power Commodity - 1st Tier (May 1st 2010)	750	0.075	56.25	750	0.075	56.25	-	0.0%
Cost of Power Commodity - 2nd Tier (May 1st 2010)	1,325	0.088	116.62	1,325	0.088	116.62	-	0.0%
Total Bill (including Sub-Total B)			294.52			299.86	5.34	1.8%

kWh

Consumption Details	2,000
Total Loss Factor	1.0376

GS > 50 < 1000	2012 Interim			2013			Impact	
	Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %
Service Charge (per 30 days)	1	35.56	35.56	1	35.90	35.90	0.34	1.0%
Distribution	388	5.5956	2,171.09	388	5.6495	2,192.01	20.91	1.0%
Smart Meter Rider (per 30 days)	1	0.68	0.68	1	0.68	0.68	-	0.0%
LRAM Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011/12 Rate Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - Global Adjustment - Non RPP	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011 Rate Rider	-	-	-	-	-	-	-	n/a
Contact Voltage	-	-	-	-	-	-	-	n/a
Late Payment Penalty	1	\$8.37	8.37	-	-	-	(8.37)	-100.0%
Foregone Revenue Rate Rider - fixed rate	-	-	-	-	-	-	-	n/a
Foregone Revenue Rate Rider - variable rate	-	-	-	-	-	-	-	n/a
<b>Shared Tax Savings Rate Rider - DVR</b>	-	-	-	388	(0.0134)	(5.20)	(5.20)	n/a
<b>2013 ICM Rate Rider - MFC</b>	-	-	-	1	1.42	1.42	1.42	n/a
<b>2013 ICM Rate Rider - DVR</b>	-	-	-	388	0.2225	86.33	86.33	n/a
<b>2013 Bremner Rate Rider - MFC</b>	-	-	-	1	0.05	0.05	0.05	n/a
<b>2013 Bremner Rate Rider - DVR</b>	-	-	-	388	0.0083	3.22	3.22	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - MFC</b>	-	-	-	1	0.13	0.13	0.13	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - DVR</b>	-	-	-	388	0.0202	7.84	7.84	n/a
<b>Deferral/Variance Account Rate Rider</b>	-	-	-	388	(0.0740)	(28.71)	(28.71)	n/a
Sub Total A - Distribution			2,215.70			2,293.66	77.96	3.5%
RTSR - Network	349	2.4351	849.85	349	2.8417	991.75	141.90	16.7%
RTSR - Connection	349	1.7630	615.29	349	1.8824	656.96	41.67	6.8%
Sub Total B (including Sub-Total A) - Distribution			3,680.84			3,942.37	261.53	7.1%
Wholesale Market Rate	155,640	0.0052	809.33	155,640	0.0044	684.82	(124.51)	-15.4%
RRRP	155,640	0.0011	171.20	155,640	0.0012	186.77	15.56	9.1%
DRC	150,000	0.0070	1,050.00	150,000	0.0070	1,050.00	-	0.0%
Standard Supply Service Charge	1	0.25	0.25	1	0.25	0.25	-	0.0%
SPC	-	-	-	-	-	-	-	n/a
Cost of Power Commodity - 1st Tier (May 1st 2010)	750	0.075	56.25	750	0.075	56.25	-	0.0%
Cost of Power Commodity - 2nd Tier (May 1st 2010)	154,890	0.088	13,630.32	154,890	0.088	13,630.32	-	0.0%
Total Bill (including Sub-Total B)			19,398.19			19,550.78	152.59	0.8%
	<b>kWh</b>	<b>kW</b>	<b>kVA</b>	<b>Hours Use</b>	<b>PF</b>	<b>Net/Conn</b>		
Consumption Details	150,000	349	388	430	90%	100%		
Total Loss Factor			1.0376					

GS > 1000 < 5000	2012 Interim			2013			Impact	
	Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %
Service Charge (per 30 days)	1	686.46	686.46	1	693.06	693.06	6.60	1.0%
Distribution	1,778	4.4497	7,911.57	1,778	4.4925	7,987.67	76.10	1.0%
Smart Meter Rider (per 30 days)	1	0.68	0.68	1	0.68	0.68	-	0.0%
LRAM Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011/12 Rate Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - Global Adjustment - Non RPP	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011 Rate Rider	-	-	-	-	-	-	-	n/a
Contact Voltage	-	-	-	-	-	-	-	n/a
Late Payment Penalty	1.00	\$69.81	69.81	-	-	-	(69.81)	-100.0%
Foregone Revenue Rate Rider - fixed rate	-	-	-	-	-	-	-	n/a
Foregone Revenue Rate Rider - variable rate	-	-	-	-	-	-	-	n/a
<b>Shared Tax Savings Rate Rider - DVR</b>	-	-	-	1,778	(0.0113)	(20.09)	(20.09)	n/a
<b>2013 ICM Rate Rider - MFC</b>	-	-	-	1	27.34	27.34	27.34	n/a
<b>2013 ICM Rate Rider - DVR</b>	-	-	-	1,778	0.1771	314.88	314.88	n/a
<b>2013 Bremner Rate Rider - MFC</b>	-	-	-	1	1.02	1.02	1.02	n/a
<b>2013 Bremner Rate Rider - DVR</b>	-	-	-	1,778	0.0066	11.73	11.73	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - MFC</b>	-	-	-	1	2.49	2.49	2.49	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - DVR</b>	-	-	-	1,778	0.0161	28.63	28.63	n/a
<b>Deferral/Variance Account Rate Rider</b>	-	-	-	1,778	(0.0588)	(104.55)	(104.55)	n/a
<b>Sub Total A - Distribution</b>			8,668.52			8,942.86	274.34	3.2%
RTSR - Network	1,600	2.3527	3,764.32	1,600	2.7455	4,392.80	628.48	16.7%
RTSR - Connection	1,600	1.7613	2,818.08	1,600	1.8806	3,008.96	190.88	6.8%
<b>Sub Total B (including Sub-Total A) - Distribution</b>			15,250.92			16,344.62	1,093.71	7.2%
Wholesale Market Rate	830,080	0.0052	4,316.42	830,080	0.0044	3,652.35	(664.06)	-15.4%
RRRP	830,080	0.0011	913.09	830,080	0.0012	996.10	83.01	9.1%
DRC	800,000	0.0070	5,600.00	800,000	0.0070	5,600.00	-	0.0%
Standard Supply Service Charge	1	0.25	0.25	1	0.25	0.25	-	0.0%
Special Purpose Charge	-	-	-	-	-	-	-	n/a
Cost of Power Commodity - 1st Tier (May 1st 2010)	750	0.075	56.25	750	0.075	56.25	-	0.0%
Cost of Power Commodity - 2nd Tier (May 1st 2010)	829,330	0.088	72,981.04	829,330	0.088	72,981.04	-	0.0%
<b>Total Bill (including Sub-Total B)</b>			99,117.96			99,630.61	512.65	0.5%
	<b>kWh</b>	<b>kW</b>	<b>kVA</b>	<b>Hours Use</b>	<b>PF</b>	<b>Net/Conn</b>		
	800,000	1,600	1,778	500	90%	100%		
<b>Total Loss Factor</b>			1.0376					

LU	2012 Interim			2013			Impact	
	Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %
Service Charge (per 30 days)	1	3,009.11	3,009.11	1	3,038.05	3,038.05	28.94	1.0%
Distribution	9,434	4.7406	44,722.82	9,434	4.7862	45,153.01	430.19	1.0%
Smart Meter Rider (per 30 days)	1	0.68	0.68	1	0.68	0.68	-	0.0%
LRAM Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011/12 Rate Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - Global Adjustment - Non RPP	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011 Rate Rider	-	-	-	-	-	-	-	n/a
Contact Voltage	-	-	-	-	-	-	-	n/a
Late Payment Penalty	1	\$304.62	304.62	1	-	-	(304.62)	-100.0%
Foregone Revenue Rate Rider - fixed rate	-	-	-	-	-	-	-	n/a
Foregone Revenue Rate Rider - variable rate	-	-	-	-	-	-	-	n/a
<b>Shared Tax Savings Rate Rider - DVR</b>	-	-	-	9,434	(0.0118)	(111.32)	(111.32)	n/a
<b>2013 ICM Rate Rider - MFC</b>	-	-	-	1	119.83	119.83	119.83	n/a
<b>2013 ICM Rate Rider - DVR</b>	-	-	-	9,434	0.1887	1,780.20	1,780.20	n/a
<b>2013 Bremner Rate Rider - MFC</b>	-	-	-	1	4.47	4.47	4.47	n/a
<b>2013 Bremner Rate Rider - DVR</b>	-	-	-	9,434	0.0070	66.04	66.04	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - MFC</b>	-	-	-	1	10.90	10.90	10.90	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - DVR</b>	-	-	-	9,434	0.0172	162.26	162.26	n/a
<b>Deferral/Variance Account Rate Rider</b>	-	-	-	9,434	(0.0611)	(576.42)	(576.42)	n/a
<b>Sub Total A - Distribution</b>			48,037.23			49,647.70	1,610.47	3.4%
RTSR - Network	8,491	2.6820	22,772.86	8,491	3.1298	26,575.13	3,802.27	16.7%
RTSR - Connection	8,491	1.9567	16,614.34	8,491	2.0893	17,740.25	1,125.91	6.8%
<b>Sub Total B (including Sub-Total A) - Distribution</b>			87,424.43			93,963.08	6,538.65	7.5%
Wholesale Market Rate	4,584,150	0.0052	23,837.58	4,584,150	0.0044	20,170.26	(3,667.32)	-15.4%
RRRP	4,584,150	0.0011	5,042.57	4,584,150	0.0012	5,500.98	458.41	9.1%
DRC	4,500,000	0.0070	31,500.00	4,500,000	0.0070	31,500.00	-	0.0%
Standard Supply Service Charge	1	0.25	0.25	1	0.25	0.25	-	0.0%
Special Purpose Charge	-	-	-	-	-	-	-	n/a
Cost of Power Commodity - 1st Tier (May 1st 2010)	750	0.075	56.25	750	0.075	56.25	-	0.0%
Cost of Power Commodity - 2nd Tier (May 1st 2010)	4,583,400	0.088	403,339.20	4,583,400	0.088	403,339.20	-	0.0%
<b>Total Bill (including Sub-Total B)</b>			551,200.28			554,530.02	3,329.74	0.6%
	<b>kWh</b>	<b>kW</b>	<b>kVA</b>	<b>Hours Use</b>	<b>PF</b>	<b>Net/Conn</b>		
Consumption Details	4,500,000	8,491	9,434	530	90%	100%		
Total Loss Factor	1.0187							

Street Lights	2012 Interim			2013			Impact	
	Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %
Connection Charge	162,353	1.30	211,059.44	162,353	1.31	212,682.97	1,623.53	0.8%
Distribution	25,755	28.7248	739,807.22	25,755	29.0011	746,923.33	7,116.11	1.0%
Regulatory Assets - 2011/12 Rate Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - Global Adjustment - RPP	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011 Rate Rider	-	-	-	-	-	-	-	n/a
Contact Voltage	-	-	-	-	-	-	-	n/a
Late Payment Penalty	162,353	\$0.04	6,494.14	-	-	-	(6,494.14)	-100.0%
Foregone Revenue Rate Rider - fixed rate	-	-	-	-	-	-	-	n/a
Foregone Revenue Rate Rider - variable rate	-	-	-	-	-	-	-	n/a
<b>Shared Tax Savings Rate Rider - DVR</b>	-	-	-	25,755	(0.0851)	(2,191.75)	(2,191.75)	n/a
<b>2013 ICM Rate Rider - MFC</b>	-	-	-	162,353	0.0500	8,117.67	8,117.67	n/a
<b>2013 ICM Rate Rider - DVR</b>	-	-	-	25,755	1.1439	29,461.14	29,461.14	n/a
<b>2013 Bremner Rate Rider - MFC</b>	-	-	-	162,353	-	-	-	n/a
<b>2013 Bremner Rate Rider - DVR</b>	-	-	-	25,755	0.0427	1,099.74	1,099.74	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - MFC</b>	-	-	-	162,353	-	-	-	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - DVR</b>	-	-	-	25,755	0.1041	2,681.10	2,681.10	n/a
<b>Deferral/Variance Account Rate Rider</b>	-	-	-	25,755	(0.5199)	(13,390.02)	(13,390.02)	n/a
<b>Sub Total A - Distribution</b>			957,360.80			985,384.18	28,023.38	2.9%
RTSR - Network	25,755	2.1658	55,780.18	25,755	2.5274	65,093.19	9,313.01	16.7%
RTSR - Connection	25,755	2.1022	54,142.16	25,755	2.2446	57,809.67	3,667.51	6.8%
<b>Sub Total B (including Sub-Total A) - Distribution</b>			1,067,283.14			1,108,287.04	41,003.90	3.8%
Wholesale Market Rate	9,620,365	0.0052	50,025.90	9,620,365	0.0044	42,329.61	(7,696.29)	-15.4%
RRRP	9,620,365	0.0011	10,582.40	9,620,365	0.0012	11,544.44	962.04	9.1%
DRC	9,271,748	0.0070	64,902.23	9,271,748	0.0070	64,902.23	-	0.0%
Standard Supply Service Charge	1	0.25	0.25	1	0.25	0.25	-	0.0%
Special Purpose Charge	-	-	-	-	-	-	-	n/a
Cost of Power Commodity - 1st Tier (May 1st 2010)	750	0.075	56.25	750	0.075	56.25	-	0.0%
Cost of Power Commodity - 2nd Tier (May 1st 2010)	9,619,615	0.088	846,526.14	9,619,615	0.088	846,526.14	-	0.0%
<b>Total Bill (including Sub-Total B)</b>			2,039,376.31			2,073,645.96	34,269.64	1.7%
	kWh	Connections	kW	KVA	Hours Use	PF	Net/Conn	
Consumption Details	9,271,747.50	162,353	25,755	25,755.00	360	100%	100%	
Total Loss Factor	1.0376							

USL	2012 Interim			2013			Impact	
	Volume	Rate \$	Charge \$	Volume	Rate \$	Charge \$	Change \$	Change %
Service Charge (per 30 days)	1	4.84	4.84	1	4.89	4.89	0.05	1.0%
Connection Charge	1	0.49	0.49	1	0.49	0.49	-	0.0%
Distribution	365	0.06070	22.16	365	0.06128	22.37	0.21	1.0%
LRAM Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011/12 Rate Rider	-	-	-	-	-	-	-	n/a
Regulatory Assets - Global Adjustment - RPP	-	-	-	-	-	-	-	n/a
Regulatory Assets - 2011 Rate Rider	-	-	-	-	-	-	-	n/a
Contact Voltage	-	-	-	-	-	-	-	n/a
Late Payment Penalty	1	0.09	0.09	-	-	-	(0.09)	-100.0%
Foregone Revenue Rate Rider - fixed rate - customer	-	-	-	-	-	-	-	n/a
Foregone Revenue Rate Rider - variable rate - connection	-	-	-	-	-	-	-	n/a
Foregone Revenue Rate Rider - variable rate	-	-	-	-	-	-	-	n/a
<b>Shared Tax Savings Rate Rider - DVR</b>	-	-	-	365	(0.00015)	(0.05)	(0.05)	n/a
<b>2013 ICM Rate Rider - MFC</b>	-	-	-	1	0.02	0.02	0.02	n/a
<b>2013 ICM Rate Rider - MFC (Connection)</b>	-	-	-	1	0.19000	0.19	0.19	n/a
<b>2013 ICM Rate Rider - DVR</b>	-	-	-	365	0.00245	0.89	0.89	n/a
<b>2013 Bremner Rate Rider - MFC</b>	-	-	-	1	-	-	-	n/a
<b>2013 Bremner Rate Rider - MFC (Connection)</b>	-	-	-	1	0.01	0.01	0.01	n/a
<b>2013 Bremner Rate Rider - DVR</b>	-	-	-	365	0.00009	0.03	0.03	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - MFC</b>	-	-	-	1	0.02	0.02	0.02	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - MFC (Connection)</b>	-	-	-	1	-	-	-	n/a
<b>2012 and 2013 Foregone IRM Rate Rider - DVR</b>	-	-	-	365	0.00022	0.08	0.08	n/a
<b>Deferral/Variance Account Rate Rider</b>	-	-	-	365	(0.00119)	(0.43)	(0.43)	n/a
Sub Total A - Distribution			27.58			28.51	0.93	3.4%
RTSR - Network	379	0.00428	1.62	379	0.00499	1.89	0.27	16.6%
RTSR - Connection	379	0.00324	1.23	379	0.00346	1.31	0.08	6.8%
Sub Total B (including Sub-Total A) - Distribution			30.42			31.71	1.28	4.2%
Wholesale Market Rate	379	0.0052	1.97	379	0.0052	1.97	-	0.0%
RRRP	379	0.0011	0.42	379	0.0011	0.42	-	0.0%
DRC	365	0.0070	2.56	365	0.0070	2.56	-	0.0%
Standard Supply Service Charge	1	0.25	0.25	1	0.2500	0.25	-	0.0%
Special Purpose Charge	-	-	-	-	-	-	-	n/a
Cost of Power Commodity - 1st Tier (May 1st 2010)	379	0.075	28.40	379	0.075	28.40	-	0.0%
Cost of Power Commodity - 2nd Tier (May 1st 2010)	-	0.088	-	-	0.088	-	-	n/a
<b>Total Bill (including Sub-Total B)</b>			<b>64.02</b>			<b>65.30</b>	<b>1.28</b>	<b>2.0%</b>

Kwh Customer Connection

Consumption Details	365	1	1
Total Loss Factor	1.0376		



## Calculation of 2012 IRM Foregone Revenue

Rate Class	Billed Customers or Connections	Billed kWh	Billed kVA	Service Charge	Distribution Volumetric Rate kWh	Distribution Volumetric Rate kVA	Service Charge Revenue G = A * D *	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kVA	Revenue Requirement from Rates
	A	B	C	D	E	F	11	H = B * E	I = C * F	J = G + H + I

Data Source : Approved OEB 2011 Forecast

<b>11 Months (June 2011 to April 2012) with 2011 Approved Rates</b>										
Residential	598,508	4,525,698,913		18.25	0.0151	0.0000	120,150,481	68,202,283	0	188,352,764
Residential Urban	24,898	91,475,252		17.00	0.0257	0.0000	4,655,926	2,346,340	0	7,002,266
General Service Less Than 50 kW	65,792	1,973,588,444		24.30	0.0225	0.0000	17,586,243	44,346,532	0	61,932,776
General Service 50 to 999 kW	13,067		24,760,210	35.56	0.0000	5.5956	5,111,111	0	138,548,230	143,659,342
General Service 1,000 to 4,999 kW	514		9,712,360	686.46	0.0000	4.4497	3,881,245	0	43,217,088	47,098,333
Large Use - Regular	47		4,583,464	3,009.11	0.0000	4.7406	1,555,710	0	21,728,369	23,284,079
Street Lighting	162,777		295,192	1.30	0.0000	28.7248	2,327,712	0	8,479,335	10,807,047
Unmetered Scattered Load	1,130	51,545,620		4.84	0.0607	0.0000	60,143	3,128,819	0	3,188,962
Unmetered Scattered Load	21,729			0.49	0.0000	0.0000	117,120	0	0	117,120
							155,445,691	118,023,974	211,973,023	485,442,688
<b>2012 IRM Rates (2011 Rates * 2012 IRM Price Cap Index)</b>										
Residential	598,508	4,525,698,913		18.37	0.01517	0.0000	120,967,504	68,666,058	0	189,633,562
Residential Urban	24,898	91,475,252		17.12	0.02582	0.0000	4,687,586	2,362,295	0	7,049,882
General Service Less Than 50 kW	65,792	1,973,588,444		24.47	0.02262	0.0000	17,705,830	44,648,089	0	62,353,918
General Service 50 to 999 kW	13,067		24,760,210	35.80	0.00000	5.6337	5,145,867	0	139,490,358	144,636,225
General Service 1,000 to 4,999 kW	514		9,712,360	691.13	0.00000	4.4800	3,907,637	0	43,510,965	47,418,602
Large Use - Regular	47		4,583,464	3,029.57	0.00000	4.7728	1,566,289	0	21,876,122	23,442,411
Street Lighting	162,777		295,192	1.31	0.00000	28.9201	2,343,540	0	8,536,995	10,880,535
Unmetered Scattered Load	1,130	51,545,620		4.87	0.06111	0.0000	60,552	3,150,095	0	3,210,647
Unmetered Scattered Load	21,729			0.49	0.00000	0.0000	117,916	0	0	117,916
							156,502,722	118,826,537	213,414,440	488,743,699

<b>2012 IRM Price Cap Index</b>	<b>0.680%</b>
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### 2012 Foregone IRM Revenue

Residential	\$ 817,023	\$ 463,776	\$ -	\$ 1,280,799
Residential Urban	\$ 31,660	\$ 15,955	\$ -	\$ 47,615
General Service Less Than 50 kW	\$ 119,586	\$ 301,556	\$ -	\$ 421,143
General Service 50 to 999 kW	\$ 34,756	\$ -	\$ 942,128	\$ 976,884
General Service 1,000 to 4,999 kW	\$ 26,392	\$ -	\$ 293,876	\$ 320,269
Large Use - Regular	\$ 10,579	\$ -	\$ 147,753	\$ 158,332
Street Lighting	\$ 15,828	\$ -	\$ 57,659	\$ 73,488
Unmetered Scattered Load	\$ 409	\$ 21,276	\$ -	\$ 21,685
Unmetered Scattered Load	\$ 796	\$ -	\$ -	\$ 796
	\$ 1,057,031	\$ 802,563	\$ 1,441,417	\$ 3,301,010

## Calculation of 2013 IRM Foregone Revenue

Rate Class	Billed Customers or Connections A	Billed kWh B	Billed kVA C	Service Charge D	Distribution Volumetric Rate E	Distribution Volume Rate F	Service Charge Revenue G = A * D	Distribution Volumetric Rate Revenue H = B * E	Distribution Volumetric Rate Revenue I = C * F	Revenue Requirement from Rates J = G + H + I
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Data Source : Approved OEB 2011 Forecast

### 1 Month (May) with 2011 Approved Rates

Residential	598,508	361,278,576		18.25	0.01507	0.0000	10,922,771	5,444,468	0	16,367,239
Residential Urban	24,898	8,315,932		17.00	0.02565	0.0000	423,266	213,304	0	636,570
General Service Less Than 50 kW	65,792	165,729,632		24.30	0.02247	0.0000	1,598,749	3,723,945	0	5,322,694
General Service 50 to 999 kW	13,067		2,174,981	35.56	0.00000	5.5956	464,646	0	12,170,326	12,634,972
General Service 1,000 to 4,999 kW	514		874,759	686.46	0.00000	4.4497	352,840	0	3,892,416	4,245,257
Large Use - Regular	47		410,269	3,009.11	0.00000	4.7406	141,428	0	1,944,923	2,086,351
Street Lighting	162,777		26,831	1.30	0.00000	28.7248	211,610	0	770,707	982,317
Unmetered Scattered Load	1,130	4,685,965		4.84	0.06070	0.0000	5,468	284,438	0	289,906
Unmetered Scattered Load	21,729	-		0.49	0.00000	0.0000	10,647	0	0	10,647
							14,131,426	9,666,155	18,778,372	42,575,953

### 2013 IRM Rates (2011 Rates \* 2012 IRM Price Cap Index \* 2013 IRM Price Cap Index)

Residential	598,508	361,278,576		18.43	0.0152	0.0000	11,027,838	5,495,942	0	16,523,779
Residential Urban	24,898	8,315,932		17.16	0.0259	0.0000	427,337	215,319	0	642,656
General Service Less Than 50 kW	65,792	165,729,632		24.53	0.0227	0.0000	1,614,128	3,759,301	0	5,373,429
General Service 50 to 999 kW	13,067		2,174,981	35.90	0.0000	5.6495	469,116	0	12,287,502	12,756,618
General Service 1,000 to 4,999 kW	514		874,759	693.06	0.0000	4.4925	356,234	0	3,929,894	4,286,129
Large Use - Regular	47		410,269	3,038.05	0.0000	4.7862	142,789	0	1,963,616	2,106,405
Street Lighting	162,777		26,831	1.31	0.0000	29.0011	213,646	0	778,120	991,765
Unmetered Scattered Load	1,130	4,685,965		4.89	0.0613	0.0000	5,520	287,161	0	292,681
Unmetered Scattered Load	21,729	-		0.49	0.0000	0.0000	10,750	0	0	10,750
							14,267,357	9,757,722	18,959,132	42,984,212

**2013 IRM Price Cap Index**

**0.280%**

### 2013 Foregone IRM Revenue

Residential	\$ 105,067	\$ 51,474	\$ -	\$ 156,540
Residential Urban	\$ 4,071	\$ 2,015	\$ -	\$ 6,086
General Service Less Than 50 kW	\$ 15,378	\$ 35,356	\$ -	\$ 50,735
General Service 50 to 999 kW	\$ 4,469	\$ -	\$ 117,176	\$ 121,645
General Service 1,000 to 4,999 kW	\$ 3,394	\$ -	\$ 37,478	\$ 40,872
Large Use - Regular	\$ 1,360	\$ -	\$ 18,693	\$ 20,054
Street Lighting	\$ 2,035	\$ -	\$ 7,413	\$ 9,448
Unmetered Scattered Load	\$ 53	\$ 2,723	\$ -	\$ 2,776
Unmetered Scattered Load	\$ 102	\$ -	\$ -	\$ 102
	\$ 135,931	\$ 91,568	\$ 180,760	\$ 408,258

**Derivation of 2012/13 Foregone Revenue Rate Riders**

Rate Class	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kVA	Revenue Requirement from Rates
<b>2012 Foregone IRM Revenue</b>				
Residential	\$ 817,023	\$ 463,776	\$ -	\$ 1,280,799
Residential Urban	\$ 31,660	\$ 15,955	\$ -	\$ 47,615
General Service Less Than 50 kW	\$ 119,586	\$ 301,556	\$ -	\$ 421,143
General Service 50 to 999 kW	\$ 34,756	\$ -	\$ 942,128	\$ 976,884
General Service 1,000 to 4,999 kW	\$ 26,392	\$ -	\$ 293,876	\$ 320,269
Large Use	\$ 10,579	\$ -	\$ 147,753	\$ 158,332
Street Lighting	\$ 15,828	\$ -	\$ 57,659	\$ 73,488
Unmetered Scattered Load	\$ 409	\$ 21,276	\$ -	\$ 21,685
Unmetered Scattered Load	\$ 796	\$ -	\$ -	\$ 796
	\$ 1,057,031	\$ 802,563	\$ 1,441,417	\$ 3,301,010

<b>2013 Foregone IRM Revenue</b>				
Residential	\$ 105,067	\$ 51,474	\$ -	\$ 156,540
Residential Urban	\$ 4,071	\$ 2,015	\$ -	\$ 6,086
General Service Less Than 50 kW	\$ 15,378	\$ 35,356	\$ -	\$ 50,735
General Service 50 to 999 kW	\$ 4,469	\$ -	\$ 117,176	\$ 121,645
General Service 1,000 to 4,999 kW	\$ 3,394	\$ -	\$ 37,478	\$ 40,872
Large Use	\$ 1,360	\$ -	\$ 18,693	\$ 20,054
Street Lighting	\$ 2,035	\$ -	\$ 7,413	\$ 9,448
Unmetered Scattered Load	\$ 53	\$ 2,723	\$ -	\$ 2,776
Unmetered Scattered Load	\$ 102	\$ -	\$ -	\$ 102
	\$ 135,931	\$ 91,568	\$ 180,760	\$ 408,258

	2011 Approved Load Forecast - 23 Months Billed			Service Charge Revenue (2012 and 2013 Foregone Revenue)	Distribution Volumetric Rate Revenue (2012 and 2013 Foregone Revenue)	Distribution Volumetric Rate Revenue (2012 and 2013 Foregone Revenue)	Total Revenue Requirement (2012 and 2013 Foregone Revenue)	Service Charge (per 30 days)	Distribution Volumetric Rate kWh	Distribution Volumetric Rate kVA (per 30 days)
	Customers or Connections	Billed kWh (23 Months)	Billed kVA (23 Months)							
<b>2012 and 2013 Foregone Revenue</b>								<b>23 months Recovery</b>		
Residential	598,508	9,412,676,402		\$ 922,090	\$ 515,249	\$ -	\$ 1,437,339	\$ 0.07	\$ 0.00005	
Residential Urban	24,898	191,266,436		\$ 35,732	\$ 17,970	\$ -	\$ 53,702	\$ 0.06	\$ 0.00009	
General Service Less Than 50 kW	65,792	4,112,906,520		\$ 134,965	\$ 336,913	\$ -	\$ 471,877	\$ 0.09	\$ 0.00008	
General Service 50 to 999 kW	13,067		51,695,401	\$ 39,225	\$ -	\$ 1,059,304	\$ 1,098,529	\$ 0.13		\$ 0.0202
General Service 1,000 to 4,999 kW	514		20,299,479	\$ 29,786	\$ -	\$ 331,354	\$ 361,141	\$ 2.49		\$ 0.0161
Large Use - Regular	47		9,577,197	\$ 11,939	\$ -	\$ 166,446	\$ 178,386	\$ 10.90		\$ 0.0172
Street Lighting	162,777		617,215	\$ 17,864	\$ -	\$ 65,072	\$ 82,936	\$ -		\$ 0.1041
Unmetered Scattered Load	1,130	107,777,205	-	\$ 462	\$ 23,999	\$ -	\$ 24,461	\$ 0.02	\$ 0.00022	
Unmetered Scattered Load	21,729			\$ 899	\$ -	\$ -	\$ 899	\$ -		
				\$ 1,192,961	\$ 894,131	\$ 1,622,177	\$ 3,709,269			



v 3.0

## RTSR Workform for Electricity Distributors (2013 Filers)

Modified by Board Staff to  
accommodate Low Voltage  
Switchgear Credit

Utility Name	Toronto Hydro-Electric System Limited
Assigned EB Number	EB-2012-0064
Name and Title	Anthony Lam, Economist
Phone Number	416 542-2876
Email Address	alam@torontohydro.com
Date	April 12, 2013
Last COS Re-based Year	2011

**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 COS/IRM 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.*



## RTSR Workform for Electricity Distributors (2013 Filers)

[1. Info](#)

[2. Table of Contents](#)

[3. Rate Classes](#)

[4. RRR Data](#)

[5. UTRs and Sub-Transmission](#)

[6. Historical Wholesale](#)

[7. Current Wholesale](#)

[8. Forecast Wholesale](#)

[9. Adj Network to Current WS](#)

[10. Adj Conn. to Current WS](#)

[11. Adj Network to Forecast WS](#)

[12. Adj Conn. to Forecast WS](#)

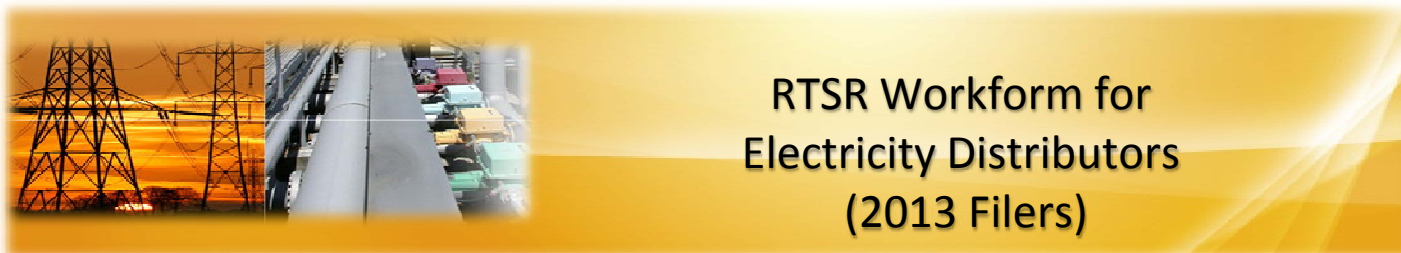
[13. Final 2013 RTS Rates](#)



## RTSR Workform for Electricity Distributors (2013 Filers)

1. Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
2. Enter the RTSR Network and Connection Rate as it appears on the Tariff of Rates and Charges

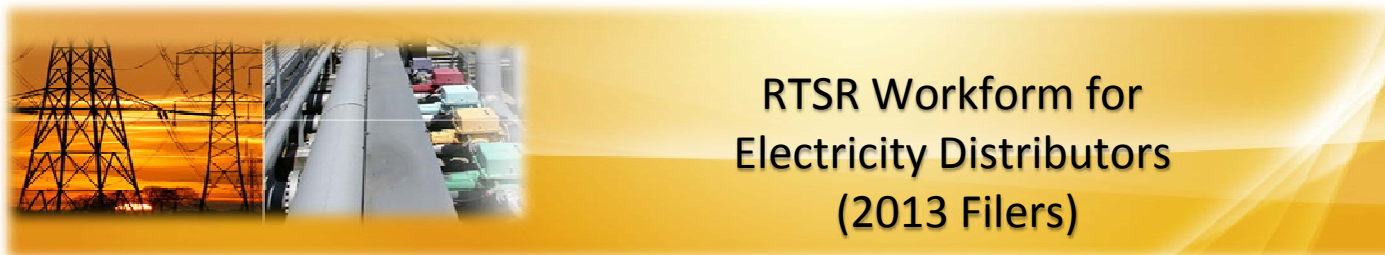
Rate Class	Unit	RTSR-Network	RTSR-Connection
Residential	kWh	\$ 0.0070	\$ 0.0051
Residential Urban	kWh	\$ 0.0070	\$ 0.0051
General Service Less Than 50 kW	kWh	\$ 0.0068	\$ 0.0046
General Service 50 to 999 kW	kW	\$ 2.4351	\$ 1.7630
General Service 1,000 to 4,999 kW	kW	\$ 2.3527	\$ 1.7613
Large Use	kW	\$ 2.6820	\$ 1.9567
Street Lighting	kW	\$ 2.1658	\$ 2.1022
Unmetered Scattered Load	kWh	\$ 0.0043	\$ 0.0032
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
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Choose Rate Class			
Choose Rate Class			



## RTSR Workform for Electricity Distributors (2013 Filers)

In the green shaded cells, enter the most recent reported RRR billing determinants. Please ensure that billing determinants are non-loss adjusted.

Rate Class	Unit	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Load Factor	Loss Adjusted Billed kWh	Billed kW
Residential	kWh	4,920,946,680	-	1.0376		5,105,974,275	-
Residential Urban	kWh	96,175,004	-	1.0376		99,791,184	-
General Service Less Than 50 kW	kWh	2,019,413,953	-	1.0376		2,095,343,918	-
General Service 50 to 999 kW	kW	9,819,825,893	24,480,774		54.98%	9,819,825,893	24,480,774
General Service 1,000 to 4,999 kW	kW	4,653,414,353	10,000,560		63.78%	4,653,414,353	10,000,560
Large Use	kW	2,181,213,941	4,859,098		61.53%	2,181,213,941	4,859,098
Street Lighting	kW	108,642,640	321,995		46.25%	108,642,640	321,995
Unmetered Scattered Load	kWh	50,209,425	-	1.0376		52,097,299	-

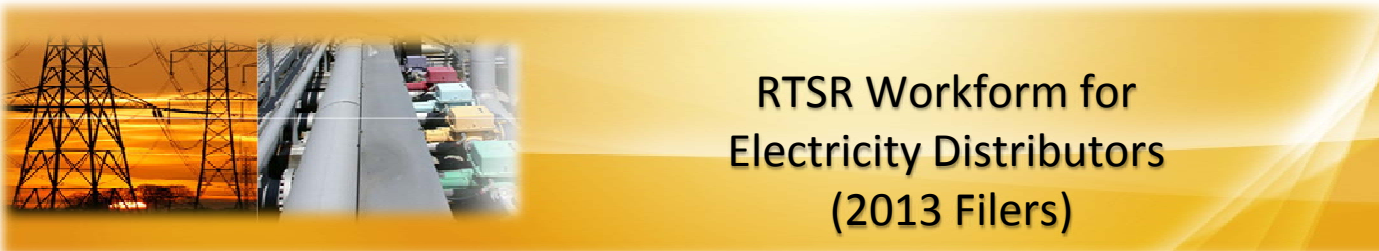


## RTSR Workform for Electricity Distributors (2013 Filers)

Uniform Transmission Rates		Unit	Effective January 1, 2011	Effective January 1, 2012	Effective January 1, 2013
Rate Description			Rate	Rate	Rate
Network Service Rate	kW	\$	3.22	\$ 3.57	\$ 3.63
Line Connection Service Rate	kW	\$	0.79	\$ 0.80	\$ 0.75
Transformation Connection Service Rate	kW	\$	1.77	\$ 1.86	\$ 1.85
Hydro One Sub-Transmission Rates		Unit	Effective January 1, 2011	Effective January 1, 2012	Effective January 1, 2013
Rate Description			Rate	Rate	Rate
Network Service Rate	kW	\$	2.65	\$ 2.65	\$ 2.65
Line Connection Service Rate	kW	\$	0.64	\$ 0.64	\$ 0.64
Transformation Connection Service Rate	kW	\$	1.50	\$ 1.50	\$ 1.50
Both Line and Transformation Connection Service Rate	kW	\$	2.14	\$ 2.14	\$ 2.14



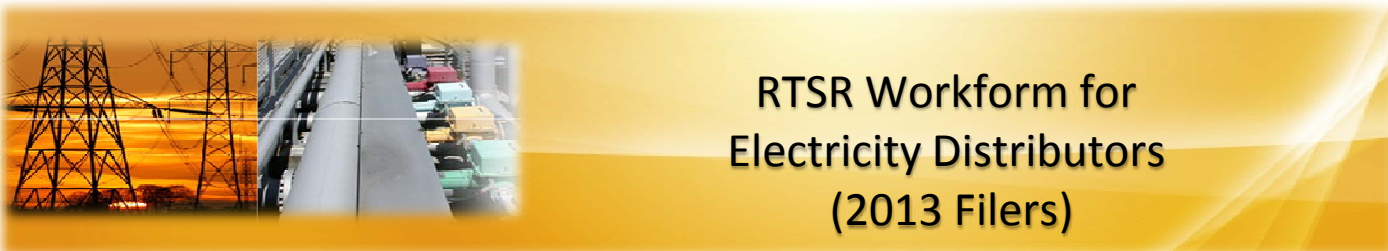
Hydro One Sub-Transmission Rate Rider 6A		Unit	Effective January 1, 2011	Effective January 1, 2012	Effective January 1, 2013
Rate Description			Rate	Rate	Rate
RSVA Transmission network - 4714 - which affects 1584	kW		\$ 0.0470	\$ -	\$ -
RSVA Transmission connection - 4716 - which affects 1586	kW		-\$ 0.0250	\$ -	\$ -
RSVA LV - 4750 - which affects 1550	kW		\$ 0.0580	\$ -	\$ -
RARA 1 - 2252 - which affects 1590	kW		-\$ 0.0750	\$ -	\$ -
Hydro One Sub-Transmission Rate Rider 6A	kW		<u>\$ 0.0050</u>	<u>\$ -</u>	<u>\$ -</u>
			<b>Historical 2010</b>	<b>Current 2011</b>	<b>Forecast 2012</b>
Low Voltage Switchgear Credit	\$		- 8,169,997	- 8,411,016	- 8,732,452



## RTSR Workform for Electricity Distributors (2013 Filers)

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

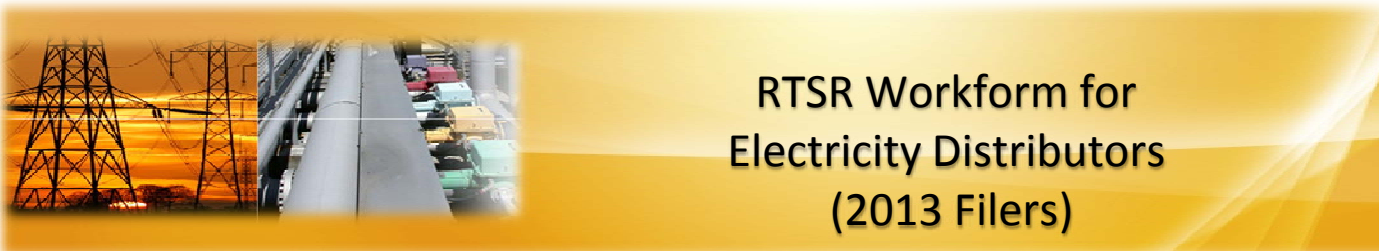
IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,974,155	\$2.97	\$ 11,803,240	3,920,041	\$0.73	\$ 2,861,630	4,005,793	\$1.71	\$ 6,849,906	\$ 9,711,536
February	3,872,348	\$2.97	\$ 11,500,874	3,818,005	\$0.73	\$ 2,787,144	3,906,487	\$1.71	\$ 6,680,093	\$ 9,467,236
March	3,533,613	\$2.97	\$ 10,494,831	3,487,061	\$0.73	\$ 2,545,555	3,556,102	\$1.71	\$ 6,080,934	\$ 8,626,489
April	3,225,020	\$2.97	\$ 9,578,309	3,270,132	\$0.73	\$ 2,387,196	3,330,873	\$1.71	\$ 5,695,793	\$ 8,082,989
May	4,203,820	\$2.97	\$ 12,485,345	4,149,759	\$0.73	\$ 3,029,324	4,255,406	\$1.71	\$ 7,276,744	\$ 10,306,068
June	4,025,876	\$2.97	\$ 11,956,852	3,946,823	\$0.73	\$ 2,881,181	4,046,593	\$1.71	\$ 6,919,674	\$ 9,800,855
July	4,795,334	\$2.97	\$ 14,242,142	4,667,508	\$0.73	\$ 3,407,281	4,763,100	\$1.71	\$ 8,144,901	\$ 11,552,182
August	4,541,370	\$2.97	\$ 13,487,869	4,457,988	\$0.73	\$ 3,254,331	4,552,896	\$1.71	\$ 7,785,452	\$ 11,039,783
September	4,582,171	\$2.97	\$ 13,609,048	4,426,635	\$0.73	\$ 3,231,444	4,518,575	\$1.71	\$ 7,726,763	\$ 10,958,207
October	3,254,324	\$2.97	\$ 9,665,342	3,300,173	\$0.73	\$ 2,409,126	3,382,379	\$1.71	\$ 5,783,868	\$ 8,192,994
November	3,537,782	\$2.97	\$ 10,507,213	3,466,344	\$0.73	\$ 2,530,431	3,538,025	\$1.71	\$ 6,050,023	\$ 8,580,454
December	4,013,769	\$2.97	\$ 11,920,894	3,877,690	\$0.73	\$ 2,830,714	3,960,416	\$1.71	\$ 6,772,311	\$ 9,603,025
<b>Total</b>	47,559,582	\$ 2.97	\$ 141,251,959	46,788,159	\$ 0.73	\$ 34,155,356	47,816,645	\$ 1.71	\$ 81,766,463	\$ 115,921,819
Hydro One	Network			Line Connection			Transformation Connection			Total Line



## RTSR Workform for Electricity Distributors (2013 Filers)

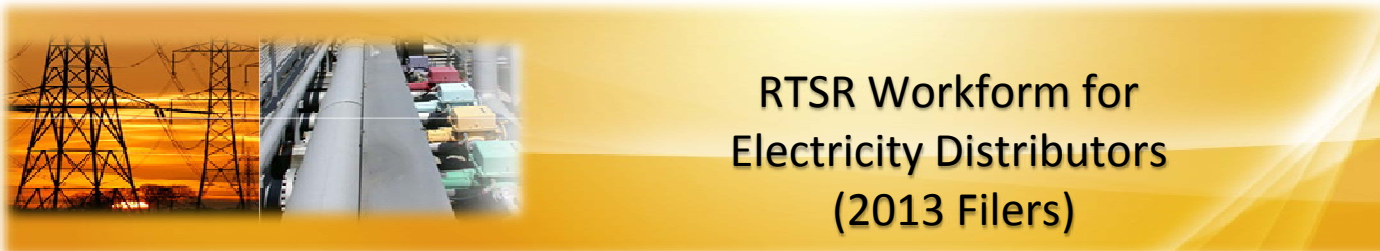
In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

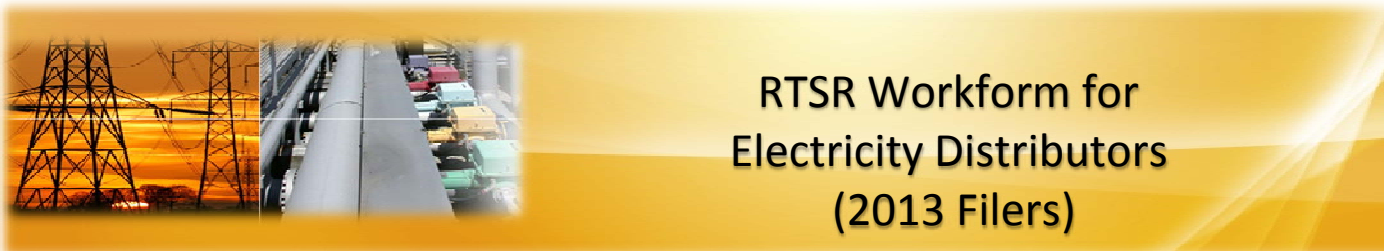
Month	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
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February	3,872,348	\$2.97	\$ 11,500,874	3,818,005	\$0.73	\$ 2,787,144	3,906,487	\$1.71	\$ 6,680,093	\$ 9,467,236
March	3,533,613	\$2.97	\$ 10,494,831	3,487,061	\$0.73	\$ 2,545,555	3,556,102	\$1.71	\$ 6,080,934	\$ 8,626,489
April	3,225,020	\$2.97	\$ 9,578,309	3,270,132	\$0.73	\$ 2,387,196	3,330,873	\$1.71	\$ 5,695,793	\$ 8,082,989
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June	4,025,876	\$2.97	\$ 11,956,852	3,946,823	\$0.73	\$ 2,881,181	4,046,593	\$1.71	\$ 6,919,674	\$ 9,800,855
July	4,795,334	\$2.97	\$ 14,242,142	4,667,508	\$0.73	\$ 3,407,281	4,763,100	\$1.71	\$ 8,144,901	\$ 11,552,182
August	4,541,370	\$2.97	\$ 13,487,869	4,457,988	\$0.73	\$ 3,254,331	4,552,896	\$1.71	\$ 7,785,452	\$ 11,039,783
September	4,582,171	\$2.97	\$ 13,609,048	4,426,635	\$0.73	\$ 3,231,444	4,518,575	\$1.71	\$ 7,726,763	\$ 10,958,207
October	3,254,324	\$2.97	\$ 9,665,342	3,300,173	\$0.73	\$ 2,409,126	3,382,379	\$1.71	\$ 5,783,868	\$ 8,192,994
November	3,537,782	\$2.97	\$ 10,507,213	3,466,344	\$0.73	\$ 2,530,431	3,538,025	\$1.71	\$ 6,050,023	\$ 8,580,454
December	4,013,769	\$2.97	\$ 11,920,894	3,877,690	\$0.73	\$ 2,830,714	3,960,416	\$1.71	\$ 6,772,311	\$ 9,603,025
<b>Total</b>	47,559,582	\$ 2.97	\$ 141,251,959	46,788,159	\$ 0.73	\$ 34,155,356	47,816,645	\$ 1.71	\$ 81,766,463	\$ 115,921,819



## RTSR Workform for Electricity Distributors (2013 Filers)

The purpose of this sheet is to calculate the expected billing when current 2012 Uniform Transmission Rates are applied against historical 2011 transmission units.

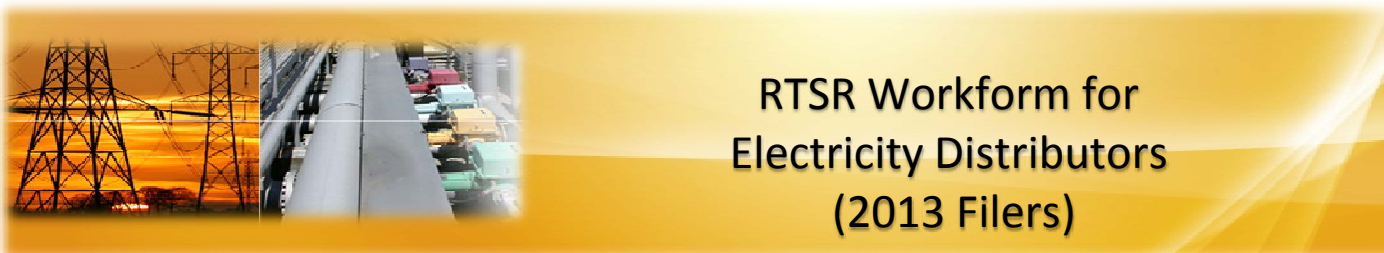
IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,974,155	\$ 3.5700	\$ 14,187,733	3,920,041	\$ 0.8000	\$ 3,136,033	4,005,793	\$ 1.8600	\$ 7,450,775	\$ 10,586,808
February	3,872,348	\$ 3.5700	\$ 13,824,282	3,818,005	\$ 0.8000	\$ 3,054,404	3,906,487	\$ 1.8600	\$ 7,266,066	\$ 10,320,470
March	3,533,613	\$ 3.5700	\$ 12,614,998	3,487,061	\$ 0.8000	\$ 2,789,649	3,556,102	\$ 1.8600	\$ 6,614,350	\$ 9,403,999
April	3,225,020	\$ 3.5700	\$ 11,513,321	3,270,132	\$ 0.8000	\$ 2,616,106	3,330,873	\$ 1.8600	\$ 6,195,424	\$ 8,811,529
May	4,203,820	\$ 3.5700	\$ 15,007,637	4,149,759	\$ 0.8000	\$ 3,319,807	4,255,406	\$ 1.8600	\$ 7,915,055	\$ 11,234,862
June	4,025,876	\$ 3.5700	\$ 14,372,377	3,946,823	\$ 0.8000	\$ 3,157,458	4,046,593	\$ 1.8600	\$ 7,526,663	\$ 10,684,121
July	4,795,334	\$ 3.5700	\$ 17,119,342	4,667,508	\$ 0.8000	\$ 3,734,006	4,763,100	\$ 1.8600	\$ 8,859,366	\$ 12,593,372
August	4,541,370	\$ 3.5700	\$ 16,212,691	4,457,988	\$ 0.8000	\$ 3,566,390	4,552,896	\$ 1.8600	\$ 8,468,387	\$ 12,034,777
September	4,582,171	\$ 3.5700	\$ 16,358,350	4,426,635	\$ 0.8000	\$ 3,541,308	4,518,575	\$ 1.8600	\$ 8,404,550	\$ 11,945,858
October	3,254,324	\$ 3.5700	\$ 11,617,937	3,300,173	\$ 0.8000	\$ 2,640,138	3,382,379	\$ 1.8600	\$ 6,291,225	\$ 8,931,363
November	3,537,782	\$ 3.5700	\$ 12,629,882	3,466,344	\$ 0.8000	\$ 2,773,075	3,538,025	\$ 1.8600	\$ 6,580,727	\$ 9,353,802
December	4,013,769	\$ 3.5700	\$ 14,329,155	3,877,690	\$ 0.8000	\$ 3,102,152	3,960,416	\$ 1.8600	\$ 7,366,374	\$ 10,468,526
<b>Total</b>	47,559,582	\$ 3.57	\$ 169,787,708	46,788,159	\$ 0.80	\$ 37,430,527	47,816,645	\$ 1.86	\$ 88,938,960	\$ 126,369,487



## RTSR Workform for Electricity Distributors (2013 Filers)

The purpose of this sheet is to calculate the expected billing when current 2012 Uniform Transmission Rates are applied against historical 2011 transmission units.

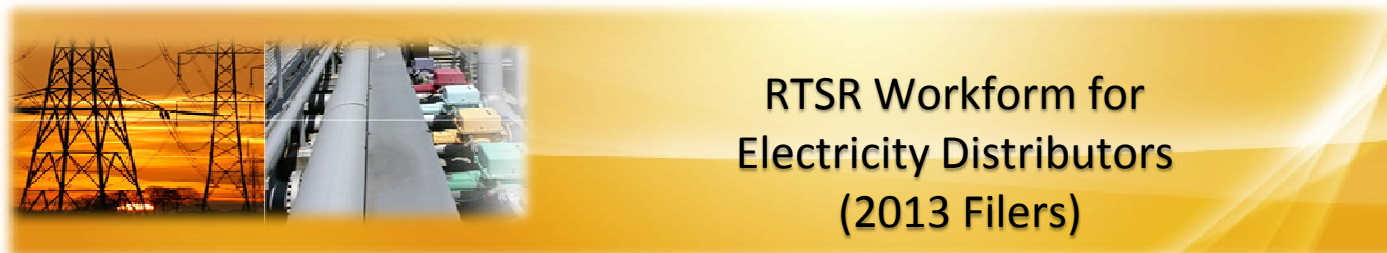
Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
February	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
March	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
April	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
May	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
June	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
July	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
August	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
September	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
October	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
November	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
December	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



## RTSR Workform for Electricity Distributors (2013 Filers)

The purpose of this sheet is to calculate the expected billing when current 2012 Uniform Transmission Rates are applied against historical 2011 transmission units.

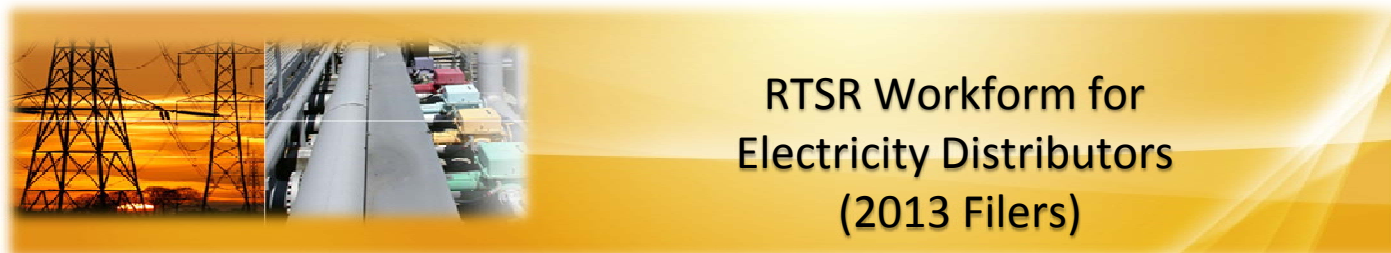
Total	Network			Line Connection			Transformation Connection			Total Line
	Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount
January	3,974,155	\$ 3.57	\$ 14,187,733	3,920,041	\$ 0.80	\$ 3,136,033	4,005,793	\$ 1.86	\$ 7,450,775	\$ 10,586,808
February	3,872,348	\$ 3.57	\$ 13,824,282	3,818,005	\$ 0.80	\$ 3,054,404	3,906,487	\$ 1.86	\$ 7,266,066	\$ 10,320,470
March	3,533,613	\$ 3.57	\$ 12,614,998	3,487,061	\$ 0.80	\$ 2,789,649	3,556,102	\$ 1.86	\$ 6,614,350	\$ 9,403,999
April	3,225,020	\$ 3.57	\$ 11,513,321	3,270,132	\$ 0.80	\$ 2,616,106	3,330,873	\$ 1.86	\$ 6,195,424	\$ 8,811,529
May	4,203,820	\$ 3.57	\$ 15,007,637	4,149,759	\$ 0.80	\$ 3,319,807	4,255,406	\$ 1.86	\$ 7,915,055	\$ 11,234,862
June	4,025,876	\$ 3.57	\$ 14,372,377	3,946,823	\$ 0.80	\$ 3,157,458	4,046,593	\$ 1.86	\$ 7,526,663	\$ 10,684,121
July	4,795,334	\$ 3.57	\$ 17,119,342	4,667,508	\$ 0.80	\$ 3,734,006	4,763,100	\$ 1.86	\$ 8,859,366	\$ 12,593,372
August	4,541,370	\$ 3.57	\$ 16,212,691	4,457,988	\$ 0.80	\$ 3,566,390	4,552,896	\$ 1.86	\$ 8,468,387	\$ 12,034,777
September	4,582,171	\$ 3.57	\$ 16,358,350	4,426,635	\$ 0.80	\$ 3,541,308	4,518,575	\$ 1.86	\$ 8,404,550	\$ 11,945,858
October	3,254,324	\$ 3.57	\$ 11,617,937	3,300,173	\$ 0.80	\$ 2,640,138	3,382,379	\$ 1.86	\$ 6,291,225	\$ 8,931,363
November	3,537,782	\$ 3.57	\$ 12,629,882	3,466,344	\$ 0.80	\$ 2,773,075	3,538,025	\$ 1.86	\$ 6,580,727	\$ 9,353,802
December	4,013,769	\$ 3.57	\$ 14,329,155	3,877,690	\$ 0.80	\$ 3,102,152	3,960,416	\$ 1.86	\$ 7,366,374	\$ 10,468,526
<b>Total</b>	<b>47,559,582</b>	<b>\$ 3.57</b>	<b>\$ 169,787,708</b>	<b>46,788,159</b>	<b>\$ 0.80</b>	<b>\$ 37,430,527</b>	<b>47,816,645</b>	<b>\$ 1.86</b>	<b>\$ 88,938,960</b>	<b>\$ 126,369,487</b>



The purpose of this sheet is to calculate the expected billing when forecasted 2013 Uniform Transmission Rates are applied against historical 2011 transmission units.

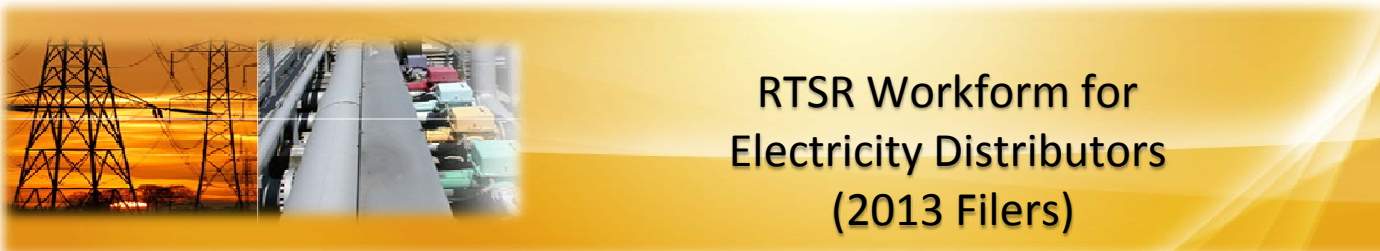
IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,974,155	\$ 3.6300	\$ 14,426,183	3,920,041	\$ 0.7500	\$ 2,940,031	4,005,793	\$ 1.8500	\$ 7,410,717	\$ 10,350,748
February	3,872,348	\$ 3.6300	\$ 14,056,623	3,818,005	\$ 0.7500	\$ 2,863,504	3,906,487	\$ 1.8500	\$ 7,227,001	\$ 10,090,505
March	3,533,613	\$ 3.6300	\$ 12,827,015	3,487,061	\$ 0.7500	\$ 2,615,296	3,556,102	\$ 1.8500	\$ 6,578,789	\$ 9,194,084
April	3,225,020	\$ 3.6300	\$ 11,706,823	3,270,132	\$ 0.7500	\$ 2,452,599	3,330,873	\$ 1.8500	\$ 6,162,115	\$ 8,614,714
May	4,203,820	\$ 3.6300	\$ 15,259,867	4,149,759	\$ 0.7500	\$ 3,112,319	4,255,406	\$ 1.8500	\$ 7,872,501	\$ 10,984,820
June	4,025,876	\$ 3.6300	\$ 14,613,930	3,946,823	\$ 0.7500	\$ 2,960,117	4,046,593	\$ 1.8500	\$ 7,486,197	\$ 10,446,314
July	4,795,334	\$ 3.6300	\$ 17,407,062	4,667,508	\$ 0.7500	\$ 3,500,631	4,763,100	\$ 1.8500	\$ 8,811,735	\$ 12,312,366
August	4,541,370	\$ 3.6300	\$ 16,485,173	4,457,988	\$ 0.7500	\$ 3,343,491	4,552,896	\$ 1.8500	\$ 8,422,858	\$ 11,766,349
September	4,582,171	\$ 3.6300	\$ 16,633,281	4,426,635	\$ 0.7500	\$ 3,319,976	4,518,575	\$ 1.8500	\$ 8,359,364	\$ 11,679,340
October	3,254,324	\$ 3.6300	\$ 11,813,196	3,300,173	\$ 0.7500	\$ 2,475,130	3,382,379	\$ 1.8500	\$ 6,257,401	\$ 8,732,531
November	3,537,782	\$ 3.6300	\$ 12,842,149	3,466,344	\$ 0.7500	\$ 2,599,758	3,538,025	\$ 1.8500	\$ 6,545,346	\$ 9,145,104
December	4,013,769	\$ 3.6300	\$ 14,569,981	3,877,690	\$ 0.7500	\$ 2,908,268	3,960,416	\$ 1.8500	\$ 7,326,770	\$ 10,235,037
<b>Total</b>	<b>47,559,582</b>	<b>\$ 3.63</b>	<b>\$ 172,641,283</b>	<b>46,788,159</b>	<b>\$ 0.75</b>	<b>\$ 35,091,119</b>	<b>47,816,645</b>	<b>\$ 1.85</b>	<b>\$ 88,460,793</b>	<b>\$ 123,551,913</b>





The purpose of this sheet is to calculate the expected billing when forecasted 2013 Uniform Transmission Rates are applied against historical 2011 transmission units.

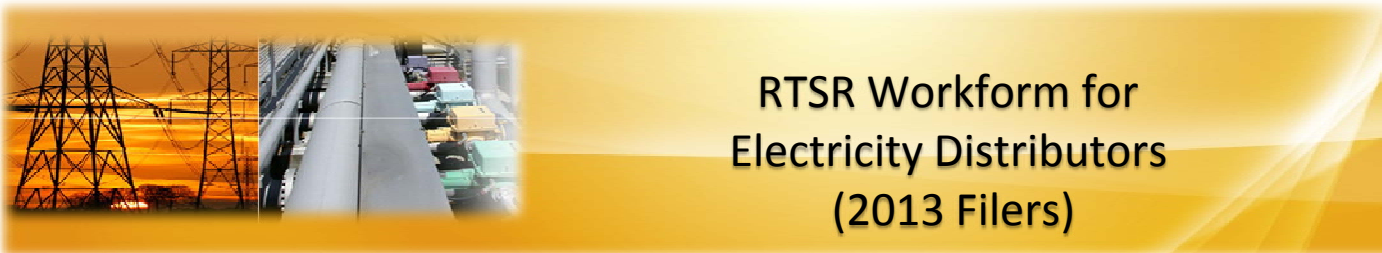
Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
February	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
March	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
April	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
May	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
June	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
July	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
August	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
September	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
October	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
November	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
December	-	\$ 2.6500	\$ -	-	\$ 0.6400	\$ -	-	\$ 1.5000	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	Network			Line Connection			Transformation Connection			Total Line



## RTSR Workform for Electricity Distributors (2013 Filers)

The purpose of this sheet is to calculate the expected billing when forecasted 2013 Uniform Transmission Rates are applied against historical 2011 transmission units.

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,974,155	\$ 3.63	\$ 14,426,183	3,920,041	\$ 0.75	\$ 2,940,031	4,005,793	\$ 1.85	\$ 7,410,717	\$ 10,350,748
February	3,872,348	\$ 3.63	\$ 14,056,623	3,818,005	\$ 0.75	\$ 2,863,504	3,906,487	\$ 1.85	\$ 7,227,001	\$ 10,090,505
March	3,533,613	\$ 3.63	\$ 12,827,015	3,487,061	\$ 0.75	\$ 2,615,296	3,556,102	\$ 1.85	\$ 6,578,789	\$ 9,194,084
April	3,225,020	\$ 3.63	\$ 11,706,823	3,270,132	\$ 0.75	\$ 2,452,599	3,330,873	\$ 1.85	\$ 6,162,115	\$ 8,614,714
May	4,203,820	\$ 3.63	\$ 15,259,867	4,149,759	\$ 0.75	\$ 3,112,319	4,255,406	\$ 1.85	\$ 7,872,501	\$ 10,984,820
June	4,025,876	\$ 3.63	\$ 14,613,930	3,946,823	\$ 0.75	\$ 2,960,117	4,046,593	\$ 1.85	\$ 7,486,197	\$ 10,446,314
July	4,795,334	\$ 3.63	\$ 17,407,062	4,667,508	\$ 0.75	\$ 3,500,631	4,763,100	\$ 1.85	\$ 8,811,735	\$ 12,312,366
August	4,541,370	\$ 3.63	\$ 16,485,173	4,457,988	\$ 0.75	\$ 3,343,491	4,552,896	\$ 1.85	\$ 8,422,858	\$ 11,766,349
September	4,582,171	\$ 3.63	\$ 16,633,281	4,426,635	\$ 0.75	\$ 3,319,976	4,518,575	\$ 1.85	\$ 8,359,364	\$ 11,679,340
October	3,254,324	\$ 3.63	\$ 11,813,196	3,300,173	\$ 0.75	\$ 2,475,130	3,382,379	\$ 1.85	\$ 6,257,401	\$ 8,732,531
November	3,537,782	\$ 3.63	\$ 12,842,149	3,466,344	\$ 0.75	\$ 2,599,758	3,538,025	\$ 1.85	\$ 6,545,346	\$ 9,145,104
December	4,013,769	\$ 3.63	\$ 14,569,981	3,877,690	\$ 0.75	\$ 2,908,268	3,960,416	\$ 1.85	\$ 7,326,770	\$ 10,235,037
<b>Total</b>	<b>47,559,582</b>	<b>\$ 3.63</b>	<b>\$ 172,641,283</b>	<b>46,788,159</b>	<b>\$ 0.75</b>	<b>\$ 35,091,119</b>	<b>47,816,645</b>	<b>\$ 1.85</b>	<b>\$ 88,460,793</b>	<b>\$ 123,551,913</b>
							Low Voltage Switchgear Credit			-\$ 8,732,452
										<b>\$ 114,819,461</b>



## RTSR Workform for Electricity Distributors (2013 Filers)

The purpose of this sheet is to re-align the current RTS Network Rates to recover current wholesale network costs.

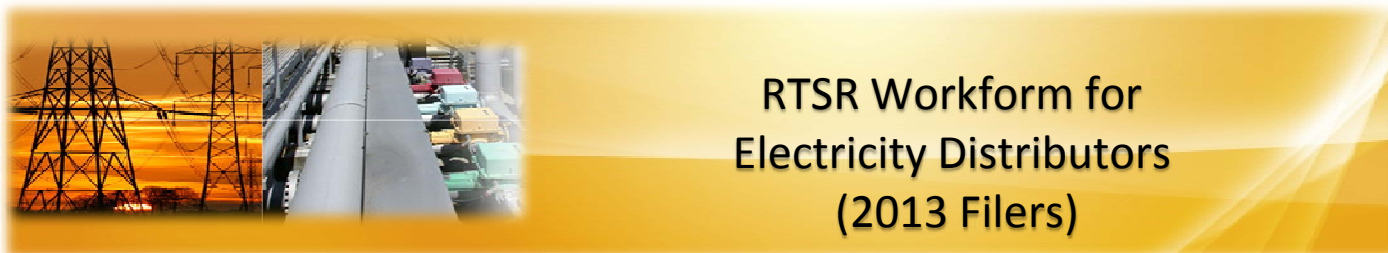
Rate Class	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR Network
Residential	kWh	\$ 0.0070	5,105,974,275	-	\$ 35,894,999	24.3%	\$ 41,196,297	\$ 0.0081
Residential Urban	kWh	\$ 0.0070	99,791,184	-	\$ 701,532	0.5%	\$ 805,141	\$ 0.0081
General Service Less Than 50 kW	kWh	\$ 0.0068	2,095,343,918	-	\$ 14,248,339	9.6%	\$ 16,352,662	\$ 0.0078
General Service 50 to 999 kW	kW	\$ 2.4351	9,819,825,893	24,480,774	\$ 59,613,132	40.3%	\$ 68,417,338	\$ 2.7947
General Service 1,000 to 4,999 kW	kW	\$ 2.3527	4,653,414,353	10,000,560	\$ 23,528,319	15.9%	\$ 27,003,193	\$ 2.7002
Large Use	kW	\$ 2.6820	2,181,213,941	4,859,098	\$ 13,032,101	8.8%	\$ 14,956,799	\$ 3.0781
Street Lighting	kW	\$ 2.1658	108,642,640	321,995	\$ 697,376	0.5%	\$ 800,371	\$ 2.4857
Unmetered Scattered Load	kWh	\$ 0.0043	52,097,299	-	\$ 222,976	0.2%	\$ 255,908	\$ 0.0049
					<b>\$ 147,938,773</b>			



## RTSR Workform for Electricity Distributors (2013 Filers)

The purpose of this sheet is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

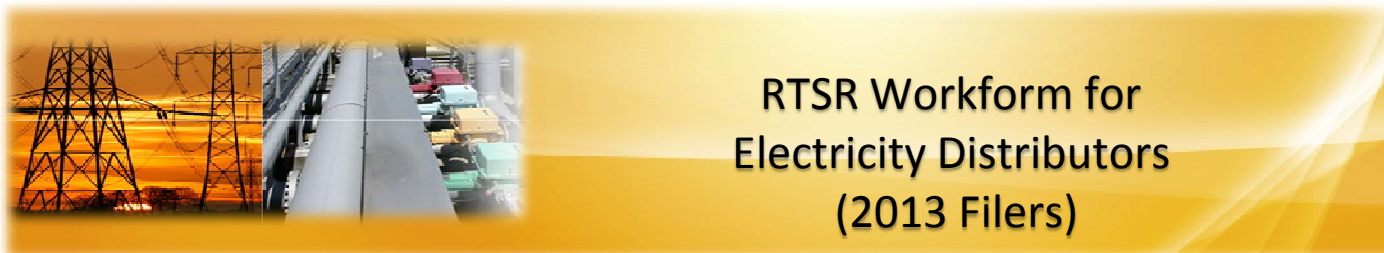
Rate Class	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR Connection	
Residential	kWh	\$ 0.0051	5,105,974,275	-	\$ 26,193,648	24.4%	\$ 28,732,864	\$ 0.0056	
Residential Urban	kWh	\$ 0.0051	99,791,184	-	\$ 511,929	0.5%	\$ 561,555	\$ 0.0056	
General Service Less Than 50 kW	kWh	\$ 0.0046	2,095,343,918	-	\$ 9,701,442	9.0%	\$ 10,641,902	\$ 0.0051	
General Service 50 to 999 kW	kW	\$ 1.7630	9,819,825,893	24,480,774	\$ 43,159,604	40.1%	\$ 47,343,502	\$ 1.9339	
General Service 1,000 to 4,999 kW	kW	\$ 1.7613	4,653,414,353	10,000,560	\$ 17,613,987	16.4%	\$ 19,321,490	\$ 1.9320	
Large Use	kW	\$ 1.9567	2,181,213,941	4,859,098	\$ 9,507,797	8.8%	\$ 10,429,484	\$ 2.1464	
Street Lighting	kW	\$ 2.1022	108,642,640	321,995	\$ 676,897	0.6%	\$ 742,516	\$ 2.3060	
Unmetered Scattered Load	kWh	\$ 0.0032	52,097,299	-	\$ 168,795	0.2%	\$ 185,158	\$ 0.0036	
					<b>\$ 107,534,099</b>				



## RTSR Workform for Electricity Distributors (2013 Filers)

The purpose of this sheet is to update the re-align RTS Network Rates to recover forecast wholesale network costs.

Rate Class	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Network
Residential	kWh	\$ 0.0081	5,105,974,275	-	\$ 41,196,297	24.3%	\$ 41,888,672	\$ 0.0082
Residential Urban	kWh	\$ 0.0081	99,791,184	-	\$ 805,141	0.5%	\$ 818,672	\$ 0.0082
General Service Less Than 50 kW	kWh	\$ 0.0078	2,095,343,918	-	\$ 16,352,662	9.6%	\$ 16,627,497	\$ 0.0079
General Service 50 to 999 kW	kW	\$ 2.7947	9,819,825,893	24,480,774	\$ 68,417,338	40.3%	\$ 69,567,209	\$ 2.8417
General Service 1,000 to 4,999 kW	kW	\$ 2.7002	4,653,414,353	10,000,560	\$ 27,003,193	15.9%	\$ 27,457,028	\$ 2.7455
Large Use	kW	\$ 3.0781	2,181,213,941	4,859,098	\$ 14,956,799	8.8%	\$ 15,208,174	\$ 3.1298
Street Lighting	kW	\$ 2.4857	108,642,640	321,995	\$ 800,371	0.5%	\$ 813,822	\$ 2.5274
Unmetered Scattered Load	kWh	\$ 0.0049	52,097,299	-	\$ 255,908	0.2%	\$ 260,209	\$ 0.0050
					<b>\$ 169,787,708</b>			



## RTSR Workform for Electricity Distributors (2013 Filers)

The purpose of this sheet is to update the re-aligned RTS Connection Rates to recover forecast wholesale connection costs.

Rate Class	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Connection
Residential	kWh	\$ 0.0056	5,105,974,275	-	\$ 28,732,864	24.4%	\$ 27,968,250	\$ 0.0055
Residential Urban	kWh	\$ 0.0056	99,791,184	-	\$ 561,555	0.5%	\$ 546,612	\$ 0.0055
General Service Less Than 50 kW	kWh	\$ 0.0051	2,095,343,918	-	\$ 10,641,902	9.0%	\$ 10,358,708	\$ 0.0049
General Service 50 to 999 kW	kW	\$ 1.9339	9,819,825,893	24,480,774	\$ 47,343,502	40.1%	\$ 46,083,637	\$ 1.8824
General Service 1,000 to 4,999 kW	kW	\$ 1.9320	4,653,414,353	10,000,560	\$ 19,321,490	16.4%	\$ 18,807,323	\$ 1.8806
Large Use	kW	\$ 2.1464	2,181,213,941	4,859,098	\$ 10,429,484	8.8%	\$ 10,151,944	\$ 2.0893
Street Lighting	kW	\$ 2.3060	108,642,640	321,995	\$ 742,516	0.6%	\$ 722,756	\$ 2.2446
Unmetered Scattered Load	kWh	\$ 0.0036	52,097,299	-	\$ 185,158	0.2%	\$ 180,231	\$ 0.0035
					<b>\$ 117,958,471</b>			



## RTSR Workform for Electricity Distributors (2013 Filers)

For Cost of Service Applicants, please enter the following Proposed RTS rates into your rates model.

For IRM applicants, please enter these rates into the 2013 IRM Rate Generator, Sheet 11 "Proposed Rates", column I. Please note that the rate description for the RTSRs has been transferred to Sheet 11, Column A from Sheet 4.

Rate Class	Unit	Proposed RTSR Network	Proposed RTSR Connection
Residential	kWh	\$ 0.0082	\$ 0.0055
Residential Urban	kWh	\$ 0.0082	\$ 0.0055
General Service Less Than 50 kW	kWh	\$ 0.0079	\$ 0.0049
General Service 50 to 999 kW	kW	\$ 2.8417	\$ 1.8824
General Service 1,000 to 4,999 kW	kW	\$ 2.7455	\$ 1.8806
Large Use	kW	\$ 3.1298	\$ 2.0893
Street Lighting	kW	\$ 2.5274	\$ 2.2446
Unmetered Scattered Load	kWh	\$ 0.0050	\$ 0.0035





V1.2


**Ontario Energy Board**  
**2012 IRM 3 Tax Savings Workform**

**Choose Your Utility:**  
 Toronto Hydro-Electric System Limited  
 Wasaga Distribution Inc.

Application EB-2011-0144  
 OEB Application IRM3  
 LDC Licence #: ED-2002-0497

**Application Contact Information**

Name: Anthony Lam

Title: **Economist**

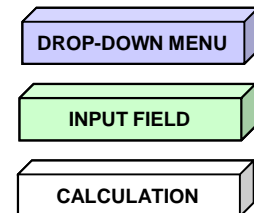
Phone Number: 416 542 2876

Email Address: alam@torontohydro.com

We are applying for rates effective: June 1, 2013

Last COS Re-based Year: 2011

**Legend**



**Copyright**

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Ontario Energy Board

**2012 IRM 3 Tax  
Savings Workform**

Toronto Hydro-Electric System Limited

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[4. Re-Based Revenue from Rates](#)

[5. Z-Factor Tax Changes](#)

[6. Calculation of Tax Change Variable Rate Rider](#)



Ontario Energy Board

2012 IRM 3 Tax  
 Savings Workform

Toronto Hydro-Electric System Limited

Enter your 2011 Base Monthly Fixed Charge and Distribution Volumetric Charge into columns labeled "Rate ReBal Base Service Charge" and "Rate ReBal Base Distribution Volumetric Rate kWh/kW" respectively.

Last COS Re-based Year was in 2011

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Rate ReBal Base Service Charge D	Rate ReBal Base Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F
RES	Residential	Customer	kWh	598,508	4,886,977,489		18.25	0.0151	
RES	Residential Urban	Customer	kWh	24,898	99,791,184		17.00	0.0257	
GSLT50	General Service Less Than 50 kW	Customer	kWh	65,792	2,139,318,076		24.30	0.0225	
GSGT50	General Service 50 to 999 kW	Customer	kW	13,067	10,116,374,153	26,935,191	35.56		5.5956
GSGT50	General Service 1,000 to 4,999 kW	Customer	kW	514	4,626,928,262	10,587,119	686.46		4.4497
LU	Large Use > 5000 kW	Customer	kW	47	2,376,778,323	4,993,733	3,009.11		4.7406
SL	Street Lighting	Connection	kW	162,777	110,165,016	322,023	1.30		28.7248
USL	Unmetered Scattered Load	Connection	kWh	1,130	56,231,585		4.84	0.0607	
USL	Unmetered Scattered Load	Connection	kWh	21,729	0		0.49		
NA	Rate Class 10	NA	NA						
NA	Rate Class 11	NA	NA						
NA	Rate Class 12	NA	NA						
NA	Rate Class 13	NA	NA						
NA	Rate Class 14	NA	NA						
NA	Rate Class 15	NA	NA						
NA	Rate Class 16	NA	NA						
NA	Rate Class 17	NA	NA						
NA	Rate Class 18	NA	NA						
NA	Rate Class 19	NA	NA						
NA	Rate Class 20	NA	NA						
NA	Rate Class 21	NA	NA						
NA	Rate Class 22	NA	NA						
NA	Rate Class 23	NA	NA						
NA	Rate Class 24	NA	NA						
NA	Rate Class 25	NA	NA						



Toronto Hydro-Electric System Limited

Calculating Re-Based Revenue from Rates. No input required.

Last COS Re-based Year was in 2011

Rate Class	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Rate ReBal Base Service Charge D	Rate ReBal Base Volumetric Rate kWh E	Rate ReBal Base Volumetric Rate kW F	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Revenue Requirement from Rates J = G + H + I
Residential	598,508	4,886,977,489	0	18.25	0.0151	0.0000	131,073,252	73,646,751	0	204,720,003
Residential Urban	24,898	99,791,184	0	17.00	0.0257	0.0000	5,079,192	2,559,644	0	7,638,836
General Service Less Than 50 kW	65,792	2,139,318,076	0	24.30	0.0225	0.0000	19,184,993	48,070,477	0	67,255,470
General Service 50 to 999 kW	13,067	10,116,374,153	26,935,191	35.56	0.0000	5.5956	5,575,758	0	150,718,556	156,294,314
General Service 1,000 to 4,999 kW	514	4,626,928,262	10,587,119	686.46	0.0000	4.4497	4,234,085	0	47,109,505	51,343,590
Large Use > 5000 kW	47	2,376,778,323	4,993,733	3,009.11	0.0000	4.7406	1,697,138	0	23,673,292	25,370,430
Street Lighting	162,777	110,165,016	322,023	1.30	0.0000	28.7248	2,539,322	0	9,250,042	11,789,364
Unmetered Scattered Load	1,130	56,231,585	0	4.84	0.0607	0.0000	65,611	3,413,257	0	3,478,868
Unmetered Scattered Load	21,729	0	0	0.49	0.0000	0.0000	127,767	0	0	127,767
							169,577,117	127,690,129	230,751,395	528,018,642



This worksheet calculates the tax sharing amount.

Step 1: Press the Update Button (this will clear all input cells and reveal your latest cost of service re-basing year).

### Summary - Sharing of Tax Change Forecast Amounts

**For the 2011 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)**

\$ 1,010,000

#### 1. Tax Related Amounts Forecast from Capital Tax Rate Changes

	2011	2012
Taxable Capital	\$ -	\$ -
Deduction from taxable capital up to \$15,000,000	\$ -	\$ -
Net Taxable Capital	\$ -	\$ -
Rate	0.000%	0.000%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -

#### 2. Tax Related Amounts Forecast from Income Tax Rate Changes

	2011	2012
Regulatory Taxable Income	\$ 33,651,124	\$ 33,651,124
Corporate Tax Rate	28.14%	26.15%
Tax Impact	\$ 8,460,203	\$ 7,789,334
<b>Grossed-up Tax Amount</b>	<b>\$ 11,791,223</b>	<b>\$ 10,547,322</b>
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 11,791,223	\$ 10,547,322
<b>Total Tax Related Amounts</b>	<b>\$ 11,791,223</b>	<b>\$ 10,547,322</b>
Incremental Tax Savings		-\$ 1,243,901
Sharing of Tax Savings (50%)		-\$ 621,950



Ontario Energy Board

**2012 IRM 3 Tax Savings Workform**

Toronto Hydro-Electric System Limited

This worksheet calculates a tax change volumetric rate rider. No input required. The outputs in column Q and S are to be entered into Sheet 17 of the 2012 IRM Rate Generator Model.

Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Z-Factor Tax Change\$ by Rate Class C = \$I * B	Billed kWh D	Billed kW E	Distribution Volumetric Rate kWh Rate Rider F = C / D	Distribution Volumetric Rate kW Rate Rider G = C / E
Residential	\$204,720,002.7592	38.77%	-\$241,139	4,886,977,489	0	\$0.0000	
Residential Urban	\$7,638,836	1.45%	-\$8,998	99,791,184	0	-\$0.0001	
General Service Less Than 50 kW	\$67,255,470	12.74%	-\$79,220	2,139,318,076	0	\$0.0000	
General Service 50 to 999 kW	\$156,294,314	29.60%	-\$184,098	#####	26,935,191		-\$0.0068
General Service 1,000 to 4,999 kW	\$51,343,590	9.72%	-\$60,477	4,626,928,262	10,587,119		-\$0.0057
Large Use > 5000 kW	\$25,370,430	4.80%	-\$29,884	2,376,778,323	4,993,733		-\$0.0060
Street Lighting	\$11,789,364	2.23%	-\$13,887	110,165,016	322,023		-\$0.0431
Unmetered Scattered Load	\$3,478,868	0.66%	-\$4,098	56,231,585	0	-\$0.0001	
Unmetered Scattered Load	\$127,767	0.02%	-\$150	0	0		
	<b>\$528,018,642</b> H	<b>100.00%</b>	<b>-\$621,950</b> I				



## 3<sup>RD</sup> Generation Incentive Regulation Shared Tax Savings Model for 2013 Filers

Version 1.0

Utility Name	Toronto Hydro-Electric System Limited
Assigned EB Number	EB-2012-0064
Name and Title	Anthony Lam
Phone Number	416 541 2876
Email Address	alam@totonyohydro.com
Date	April 5 2013
Last COS Re-based Year	2011

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

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## 3<sup>RD</sup> Generation Incentive Regulation Shared Tax Savings Model for 2013 Filers

1. Info
2. Table of Contents
3. Re-Based Billing Determinants and Rates
4. Re-Based Revenue from Rates
5. Z-Factor Tax Changes
6. Calculation of Tax Change Variable Rate Rider



## 3<sup>RD</sup> Generation Incentive Regulation Shared Tax Savings Model for 2013 Filers

Enter your 2012 Base Monthly Fixed Charge and Distribution Volumetric Charge into columns labeled "Rate ReBal Base Service Charge" and "Rate ReBal Base Distribution Volumetric Rate kWh/kW" respectively.

**Last COS Re-based Year was in 2011**

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Rate ReBal Base Service Charge D	Rate ReBal Base Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F
RES	Residential	Customer	kWh	598,508	4,886,977,489		18.25	0.0151	
RES	Residential Urban	Customer	kWh	24,898	99,791,184		17.00	0.0257	
GSLT50	General Service Less Than 50 kW	Customer	kWh	65,792	2,139,318,076	0	24.30	0.0225	
GSGT50	General Service 50 to 999 kW	Customer	kW	13,067	10,116,374,153	26,935,191	35.56		5.5956
GSGT50	General Service 50 to 999 kW - Interval Metered	Customer	kW	514	4,626,928,262	10,587,119	686.46		4.4497
LU	Large Use	Customer	kW	47	2,376,778,323	4,993,733	3,009.11		4.7406
SL	Street Lighting	Connection	kW	162,777	110,165,016	322,023	1.30		28.7248
USL	Unmetered Scattered Load	Connection	kWh	1,130	56,231,585		4.84	0.0607	
USL	Unmetered Scattered Load	Connection	kWh	21,729	0		0.49		
NA	Rate Class 10	NA	NA						
NA	Rate Class 11	NA	NA						
NA	Rate Class 12	NA	NA						
NA	Rate Class 13	NA	NA						
NA	Rate Class 14	NA	NA						
NA	Rate Class 15	NA	NA						
NA	Rate Class 16	NA	NA						
NA	Rate Class 17	NA	NA						
NA	Rate Class 18	NA	NA						
NA	Rate Class 19	NA	NA						
NA	Rate Class 20	NA	NA						
NA	Rate Class 21	NA	NA						
NA	Rate Class 22	NA	NA						
NA	Rate Class 23	NA	NA						
NA	Rate Class 24	NA	NA						
NA	Rate Class 25	NA	NA						

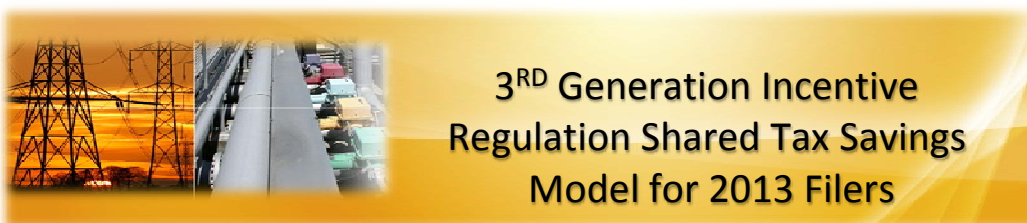




Calculating Re-Based Revenue from rates. No input required.

Last COS Re-based Year was in 2011

Rate Class	Re-based	Re-based	Re-based	Rate ReBal	Rate ReBal	Distribution	Distribution	Revenue	Service Charge	Distribution	Distribution	Revenue	Service Charge	Distribution	Distribution	Total %
	Billed			Billed kWh	Billed kW											
	Customers or	B	C	Charge	kWh	kWh	kWh	from Rates	Revenue	Rate	Rate	Requirement	% Revenue	% Revenue	% Revenue	% Revenue
	A			D	E	F	J = G + H + I		G = A * D * 12	H = B * E	I = C * F		K = G / J	L = H / J	M = I / J	N = J / R
Residential	598,508	4,886,977,489	0	18.25	0.0151	0.0000	204,720,003	64.0%	131,073,252	73,646,751	0	36.0%	64.0%	36.0%	0.0%	38.8%
Residential Urban	24,898	99,791,184	0	17.00	0.0257	0.0000	7,638,836	66.5%	5,079,192	2,559,644	0	33.5%	66.5%	33.5%	0.0%	1.4%
General Service Less Than 50 kW	65,792	2,139,318,076	0	24.30	0.0225	0.0000	67,255,470	28.5%	19,184,993	48,070,477	0	71.5%	28.5%	71.5%	0.0%	12.7%
General Service 50 to 999 kW	13,067	10,116,374,153	26,935,191	35.56	0.0000	5.5956	156,294,314	3.6%	5,575,758	0	150,718,556	96.4%	3.6%	0.0%	96.4%	29.6%
General Service 50 to 999 kW - Interval N	514	4,626,928,262	10,587,119	686.46	0.0000	4.4497	51,343,590	8.2%	4,234,085	0	47,109,505	91.8%	8.2%	0.0%	91.8%	9.7%
Large Use	47	2,376,778,323	4,993,733	3,009.11	0.0000	4.7406	25,370,430	6.7%	1,697,138	0	23,673,292	93.3%	6.7%	0.0%	93.3%	4.8%
Street Lighting	162,777	110,165,016	322,023	1.30	0.0000	28.7248	11,789,364	21.5%	2,539,322	0	9,250,042	78.5%	21.5%	0.0%	78.5%	2.2%
Unmetered Scattered Load	1,130	56,231,585	0	4.84	0.0607	0.0000	3,478,868	1.9%	65,611	3,413,257	0	98.1%	1.9%	98.1%	0.0%	0.7%
Unmetered Scattered Load	21,729	0	0	0.49	0.0000	0.0000	127,767	100.0%	127,767	0	0	0.0%	100.0%	0.0%	0.0%	0.0%
							528,018,642		169,577,117	127,690,129	230,751,395	528,018,642				100.0%
									O	P	Q	R				



**3<sup>RD</sup> Generation Incentive  
 Regulation Shared Tax Savings  
 Model for 2013 Filers**

This worksheet calculates the tax sharing amount.

Step 1: Press the Update Button (this will clear all input cells and reveal your latest cost of service re-basing year).

Step 2: In the green input cells below, please enter the information related to the last Cost of Service Filing.

**Summary - Sharing of Tax Change Forecast Amounts**

**For the 2011 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)**

\$ 1,010,000


**1. Tax Related Amounts Forecast from Capital Tax Rate Changes**

	2011	2013
Taxable Capital	\$ -	\$ -
Deduction from taxable capital up to \$15,000,000	\$ -	\$ -
Net Taxable Capital	\$ -	\$ -
Rate	0.000%	0.000%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -

**2. Tax Related Amounts Forecast from Income Tax Rate Changes**

	2011	2013
Regulatory Taxable Income	\$ 33,651,124	\$33,651,124
Corporate Tax Rate	28.14%	26.50%
Tax Impact	\$ 8,460,203	\$ 7,907,548
<b>Grossed-up Tax Amount</b>	<b>\$ 11,791,223</b>	<b>\$10,758,569</b>

Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 11,791,223	\$10,758,569
<b>Total Tax Related Amounts</b>	<b>\$ 11,791,223</b>	<b>\$10,758,569</b>
Incremental Tax Savings		<b>-\$ 1,032,654</b>
Sharing of Tax Savings (50%)		<b>-\$ 516,327</b>



## 3<sup>RD</sup> Generation Incentive Regulation Shared Tax Savings Model for 2013 Filers

This worksheet calculates a tax change volumetric rate rider. No input required. The outputs in column Q and S are to be entered into Sheet 11 "Proposed Rates" of the 2013 IRM Rate Generator Model. Rate description should be entered as "Rate Rider for Tax Change".

Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Z-Factor Tax Change\$ by Rate Class C = \$I * B	Billed kWh D	Billed kW E	Distribution Volumetric Rate kWh Rate Rider F = C / D	Distribution Volumetric Rate kW Rate Rider G = C / E
Residential	\$204,720,002.7592	38.77%	-\$200,187	4,886,977,489	0	\$0.0000	
Residential Urban	\$7,638,836	1.45%	-\$7,470	99,791,184	0	-\$0.0001	
General Service Less Than 50 kW	\$67,255,470	12.74%	-\$65,766	2,139,318,076	0	\$0.0000	
General Service 50 to 999 kW	\$156,294,314	29.60%	-\$152,834	#####	26,935,191		-\$0.0057
General Service 50 to 999 kW - Interval Metered	\$51,343,590	9.72%	-\$50,207	4,626,928,262	10,587,119		-\$0.0047
Large Use	\$25,370,430	4.80%	-\$24,809	2,376,778,323	4,993,733		-\$0.0050
Street Lighting	\$11,789,364	2.23%	-\$11,528	110,165,016	322,023		-\$0.0358
Unmetered Scattered Load	\$3,478,868	0.66%	-\$3,402	56,231,585	0	-\$0.0001	
Unmetered Scattered Load	\$127,767	0.02%	-\$125	0	0		
	<b>\$528,018,642</b> H	<b>100.00%</b>	<b>-\$516,327</b> I				

**Derivation of 2012/13 Shared Tax Savings Rate Rider**

<b>11 Months Recovery</b>							
<b>Rate Class</b>	<b>Shared Tax Savings by Rate Class (2012)</b>	<b>Shared Tax Savings by Rate Class (2013)</b>	<b>Shared Tax Savings by Rate Class (2012 and 2013) Total</b>	<b>Billed kWh (11 Months)</b>	<b>Billed kVA (11 Months)</b>	<b>Distribution Volumetric Rate kWh Rate Rider</b>	<b>Distribution Volumetric Rate kVA Rate Rider (per 30 days)</b>
Residential	\$ (241,138.66)	\$ (200,187.03)	\$ (441,325.69)	4,525,698,913.42		(0.00010)	
Residential Urban	\$ (8,997.75)	\$ (7,469.69)	\$ (16,467.44)	91,475,252.00		(0.00018)	
General Service Less Than 50 kW	\$ (79,219.88)	\$ (65,766.28)	\$ (144,986.16)	1,973,588,443.98		(0.00007)	
General Service 50 to 999 kW	\$ (184,098.28)	\$ (152,833.60)	\$ (336,931.88)		24,760,209.86		(0.0134)
General Service 1,000 to 4,999 kW	\$ (60,477.36)	\$ (50,206.72)	\$ (110,684.08)		9,712,360.01		(0.0113)
Large Use	\$ (29,883.70)	\$ (24,808.67)	\$ (54,692.37)		4,583,463.93		(0.0118)
Street Lighting	\$ (13,886.63)	\$ (11,528.32)	\$ (25,414.95)		295,192.14		(0.0851)
Unmetered Scattered Load	\$ (4,248.24)	\$ (3,526.78)	\$ (7,775.01)	51,545,619.56		(0.00015)	
	\$ (621,950.50)	\$ (516,327.09)	\$ (1,138,277.59)				



Ontario Energy Board

**3<sup>RD</sup> Generation Incentive  
 Regulation Model**

Choose Your Utility:

Toronto Hydro-Electric System Limited  
 Wasaga Distribution Inc.

Application Type: IRM3

OEB Application #: EB-2011-0144

LDC Licence #: ED-2002-0497

**Application Contact Information**

Name: Anthony Lam

Title: Economist

Phone Number: 416 542 2876

Email Address: alam@torontohydro.com

We are applying for rates effective: June 1, 2013

Please indicate the version of Microsoft Excel that you are currently using: Excel 2007

**Legend**

DROP-DOWN MENU

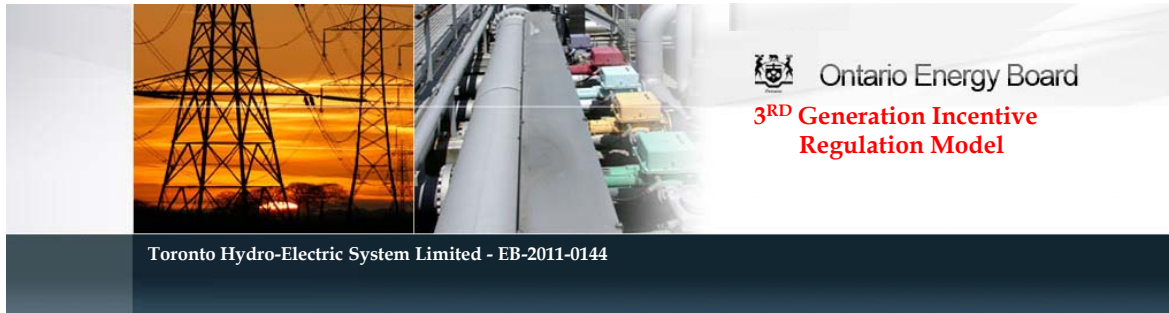
INPUT FIELD

CALCULATION FIELD

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Ontario Energy Board

**3<sup>RD</sup> Generation Incentive  
Regulation Model**

Toronto Hydro-Electric System Limited - EB-2011-0144

Select the appropriate rate classes as they appear on your most recent Board-Approved Tariff of Rates and Charges.

**Note: The microFIT class does not exist in the drop-down menu below as it will automatically be inserted into your proposed Tariff Schedule.**

**Rate Class**

Residential
Residential Urban
General Service Less Than 50 kW
General Service 50 to 999 kW
General Service 1,000 to 4,999 kW
Large Use > 5000 kW
Standby - General Service 50 - 1,000 kW
Standby - General Service 1,000 - 5,000 kW
Standby - Large Use
Unmetered Scattered Load
Street Lighting
Sentinel Lighting
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class



**Toronto Hydro-Electric System Limited - EB-2011-0144**

Please note that unlike the Distribution Volumetric Rates, which will be entered in the following two tabs, all current Monthly Fixed Charges, including the base charges, must be entered on this tab. Please enter the descriptions of the current Monthly Fixed Charges exactly as they appear on your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menus under the column labeled "Rate Description". If the description is not found in the drop-down menu, please enter the description in the green cells under the correct class exactly as it appears on the tariff. Once a description is selected or entered into the green cells, the input cells for the "Unit", "Amount", and "Effective Date" will appear. Please note that the base Monthly Fixed Charge is identified in the drop-down list as a "Service Charge" to coincide with the description on the tariff. Please do not enter more than one "Service Charge" for each class for which a base monthly fixed charge applies. \*\*Note: Do not enter Standard Supply Service Rate. The rate will appear automatically on the final Tariff of Rates and Charges.

Rate Description	Unit	Amount	Effective Until Date
<b>Residential</b>			
Service Charge (Based on 30 day month)	\$	18.37	April 30, 2015
Smart Meter Funding Rider	\$	0.68	April 30, 2014
Rate Rider for Recovery of Late Payment Penalty Litigation Costs (per customer)	\$	0.24	April 30, 2013
<b>Residential Urban</b>			
Service Charge (Based on 30 day month)	\$	17.12	April 30, 2015
Smart Meter Funding Rider	\$	0.68	April 30, 2014
Rate Rider for Recovery of Late Payment Penalty Litigation Costs (per customer)	\$	0.24	April 30, 2013
<b>General Service Less Than 50 kW</b>			
Service Charge (Based on 30 day month)	\$	24.47	April 30, 2015
Smart Meter Funding Rider	\$	0.68	April 30, 2014
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	0.69	April 30, 2013
<b>General Service 50 to 999 kW</b>			
Service Charge (Based on 30 day month)	\$	35.80	April 30, 2015
Smart Meter Funding Rider	\$	0.68	April 30, 2014
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	8.37	April 30, 2013
<b>General Service 1,000 to 4,999 kW</b>			
Service Charge (Based on 30 day month)	\$	691.13	April 30, 2015
Smart Meter Funding Rider	\$	0.68	April 30, 2014
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	69.81	April 30, 2013



<b>Large Use &gt; 5000 kW</b>		
Service Charge (Based on 30 day month)	\$ 3029.57	April 30, 2015
Smart Meter Funding Rider	\$ 0.68	April 30, 2014
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ 304.62	April 30, 2013
<b>Unmetered Scattered Load</b>		
Service Charge (Based on 30 day month)	\$ 4.87	April 30, 2015
Rate Rider for Recovery of Late Payment Penalty Litigation Costs (per customer)	\$ 0.09	April 30, 2013
<b>Sentinel Lighting</b>		
Service Charge (per connection)	\$ 0.49	April 30, 2015
<b>Street Lighting</b>		
Service Charge (Based on 30 day month)	\$ 1.31	April 30, 2015
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ 0.04	April 30, 2013
<b>Standby - General Service 50 - 1,000 kW</b>		
Service Charge (Based on 30 day month)	\$ 199.26	April 30, 2015
<b>Standby - General Service 1,000 - 5,000 kW</b>		
Service Charge (Based on 30 day month)	\$ 199.26	April 30, 2015
<b>Standby - Large Use</b>		
Service Charge (Based on 30 day month)	\$ 199.26	April 30, 2015



For each class, please enter the base Distribution Volumetric Rates ("DVR") from your most recent Board-Approved Tariff of Rates and Charges by using the dropdown menus and input cells in columns labeled "Unit" and "Amount".

Rate Description	Unit	Amount
Residential	\$/kWh	0.01517
Residential Urban	\$/kWh	0.02582
General Service Less Than 50 kW	\$/kWh	0.02262
General Service 50 to 999 kW	\$/kVA	5.63370
General Service 1,000 to 4,999 kW	\$/kVA	4.48000
Large Use > 5000 kW	\$/kVA	4.77280
Unmetered Scattered Load	\$/kWh	0.06111
Sentinel Lighting		
Street Lighting	\$/kVA	28.92010
Standby - General Service 50 - 1,000 kW	\$/kVA	5.63370
Standby - General Service 1,000 - 5,000 kW	\$/kVA	4.48000
Standby - Large Use	\$/kVA	4.77280



**General Service 50 to 999 kW**

**General Service 1,000 to 4,999 kW**

**Large Use > 5000 kW**

**Unmetered Scattered Load**







Ontario Energy Board

**3<sup>RD</sup> Generation Incentive  
 Regulation Model**

Toronto Hydro-Electric System Limited - EB-2011-0144

Please enter your RTS-Network Rates from your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menus under the column labeled "Rate Description". If the description is not found in the drop-down menu, please enter the description in the green cells under the correct classes exactly as it appears on the tariff.

Rate Description	Unit	Amount
<b>Residential</b>		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00703
<b>Residential Urban</b>		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00703
<b>General Service Less Than 50 kW</b>		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00680
<b>General Service 50 to 999 kW</b>		
Retail Transmission Rate – Network Service Rate	\$/kW	2.43510
<b>General Service 1,000 to 4,999 kW</b>		
Retail Transmission Rate – Network Service Rate	\$/kW	2.35270
<b>Large Use &gt; 5000 kW</b>		
Retail Transmission Rate – Network Service Rate	\$/kW	2.68200
<b>Unmetered Scattered Load</b>		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00428
<b>Sentinel Lighting</b>		
<b>Street Lighting</b>		
Retail Transmission Rate – Network Service Rate	\$/kW	2.16580
<b>Standby - General Service 50 - 1,000 kW</b>		

<b>Standby - General Service 1,000 - 5,000 kW</b>

<b>Standby - Large Use</b>





Ontario Energy Board

**3<sup>RD</sup> Generation Incentive  
 Regulation Model**

Toronto Hydro-Electric System Limited - EB-2011-0144

Please enter your RTS-Connection Rates from your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menus under the column labeled "Rate Description". If the description is not found in the drop-down menu, please enter the description in the green cells under the correct classes exactly as it appears on the tariff.

Rate Description	Unit	Amount
<b>Residential</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00513
<b>Residential Urban</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00513
<b>General Service Less Than 50 kW</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00463
<b>General Service 50 to 999 kW</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.76300
<b>General Service 1,000 to 4,999 kW</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.76130
<b>Large Use &gt; 5000 kW</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.95670
<b>Unmetered Scattered Load</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00324
<b>Sentinel Lighting</b>		
<b>Street Lighting</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.10220
<b>Standby - General Service 50 - 1,000 kW</b>		

<b>Standby - General Service 1,000 - 5,000 kW</b>

<b>Standby - Large Use</b>



Toronto Hydro-Electric System Limited - EB-2011-0144

Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and Account 1562. Enter information into green cells only. Lines 51-61 contain footnotes and further instructions.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2009 balances, the starting point for your entries below should be the adjustment column AV for principal and column BA for interest. This will allow for the correct starting point for the 2010 opening balance columns (for both principal and interest) without requiring entries dating back to the beginning of the continuity schedule ie: Jan 1, 2005.

		2005									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-05	Transactions Debit/ (Credit) during 2005 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2005	Adjustments during 2005 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board-Approved Disposition during 2005	Adjustments during 2005 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-05
<b>Group 1 Accounts</b>											
LV Variance Account	1550					\$ -					\$ -
RSVA - Wholesale Market Service Charge	1580					\$ -					\$ -
RSVA - Retail Transmission Network Charge	1584					\$ -					\$ -
RSVA - Retail Transmission Connection Charge	1586					\$ -					\$ -
RSVA - Power (excluding Global Adjustment)	1588					\$ -					\$ -
RSVA - Power - Sub-Account - Global Adjustment	1588					\$ -					\$ -
Recovery of Regulatory Asset Balances	1590					\$ -					\$ -
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595					\$ -					\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595					\$ -					\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>										
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>										
<b>Group 1 Total + 1521 + 1562</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Board-Approved CDM Variance Account	1567										
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592					\$ -					\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595					\$ -					\$ -

**For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.**

<sup>1</sup> Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board  
<sup>2</sup> Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.  
<sup>2A</sup> Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR and account 1595 during the 2008 EDR and subsequent years as ordered by the Board.  
<sup>3</sup> Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.  
<sup>4</sup> Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and 29.  
<sup>5</sup> For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.  
<sup>6</sup> If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 11 on the December 31, 2010 balance. The projected interest is recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision.  
<sup>7</sup> Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has been completed, and the audited financial statements support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 49).



Toronto Hydro-Electric System Limited - EB-2011-0144

Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and 1562 and follow further instructions.

You have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DVA schedule is the Board's approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2009 balance, the starting point for entries in the 2012 DVA schedule is the December 31, 2009 balance. This will allow for the correct starting point for the 2010 opening balance column and column BA for interest. This will allow for the correct starting point for the 2010 opening balance column and column BA for interest. The beginning of the continuity schedule is: Jan 1, 2005.

		2006										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions Debit/ (Credit) during 2006 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2006 <sup>2,2A</sup>	Adjustments during 2006 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board-Approved Disposition during 2006 <sup>2,2A</sup>	Adjustments during 2006 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-06	
<b>Group 1 Accounts</b>												
LV Variance Account	1550	\$ -				\$ -	\$ -				\$ -	
RSVA - Wholesale Market Service Charge	1580	\$ -				\$ -	\$ -				\$ -	
RSVA - Retail Transmission Network Charge	1584	\$ -				\$ -	\$ -				\$ -	
RSVA - Retail Transmission Connection Charge	1586	\$ -				\$ -	\$ -				\$ -	
RSVA - Power (excluding Global Adjustment)	1588	\$ -				\$ -	\$ -				\$ -	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -				\$ -	\$ -				\$ -	
Recovery of Regulatory Asset Balances	1590	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -	
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Special Purpose Charge Assessment Variance Account</b>												
	<b>1521</b>											
<b>Deferred Payments in Lieu of Taxes</b>												
	<b>1562</b>					\$ 7,025,692	\$ 1,270,495	\$ 338,927			\$ 931,568	
<b>Group 1 Total + 1521 + 1562</b>		\$ -	\$ -	\$ -	\$ -	\$ 7,025,692	\$ 1,270,495	\$ 338,927	\$ -	\$ -	\$ 931,568	
<b>The following is not included in the total claim but are included on a memo basis:</b>												
Board-Approved CDM Variance Account	1567											
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -	

**For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. def figure) as per the related Board decision.**

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write Adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dispositions, include the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and 29. For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions if the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include



Toronto Hydro-Electric System Limited - EB-2011-0144

Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and 1562 and follow further instructions.

You have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DVA schedule is the Board's approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2009 balance, record the principal and column BA for interest. This will allow for the correct starting point for the 2010 opening balance column in the continuity schedule ie: Jan 1, 2005.

		2007										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions Debit/ (Credit) during 2007 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2007	Adjustments during 2007 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-07	
<b>Group 1 Accounts</b>												
LV Variance Account	1550	\$ -				\$ -	\$ -				\$ -	
RSVA - Wholesale Market Service Charge	1580	\$ -				\$ -	\$ -				\$ -	
RSVA - Retail Transmission Network Charge	1584	\$ -				\$ -	\$ -				\$ -	
RSVA - Retail Transmission Connection Charge	1586	\$ -				\$ -	\$ -				\$ -	
RSVA - Power (excluding Global Adjustment)	1588	\$ -				\$ -	\$ -				\$ -	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -				\$ -	\$ -				\$ -	
Recovery of Regulatory Asset Balances	1590	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -	
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Special Purpose Charge Assessment Variance Account</b>												
	<b>1521</b>											
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>	\$ 7,025,692				\$ 7,025,692	\$ 931,568	\$ 332,140			\$ 599,428	
<b>Group 1 Total + 1521 + 1562</b>		\$ 7,025,692	\$ -	\$ -	\$ -	\$ 7,025,692	\$ 931,568	\$ 332,140	\$ -	\$ -	\$ 599,428	
<b>The following is not included in the total claim but are included on a memo basis:</b>												
Board-Approved CDM Variance Account	1567											
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -	

**For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: def figure) as per the related Board decision.**

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write Adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dispositions, include the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and 29. For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions if the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include



Toronto Hydro-Electric System Limited - EB-2011-0144

Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and 1562 and follow further instructions.

You have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DVA schedule is the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2009 balance sheet. This will allow for the correct starting point for the 2010 opening balance column beginning of the continuity schedule is: Jan 1, 2005.

		2008										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions Debit/ (Credit) during 2008 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2008	Adjustments during 2008 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-08	
<b>Group 1 Accounts</b>												
LV Variance Account	1550	\$ -				\$ -	\$ -				\$ -	
RSVA - Wholesale Market Service Charge	1580	\$ -				\$ -	\$ -				\$ -	
RSVA - Retail Transmission Network Charge	1584	\$ -				\$ -	\$ -				\$ -	
RSVA - Retail Transmission Connection Charge	1586	\$ -				\$ -	\$ -				\$ -	
RSVA - Power (excluding Global Adjustment)	1588	\$ -				\$ -	\$ -				\$ -	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -				\$ -	\$ -				\$ -	
Recovery of Regulatory Asset Balances	1590	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -	
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Special Purpose Charge Assessment Variance Account</b>												
	<b>1521</b>											
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>	\$ 7,025,692				\$ 7,025,692	\$ 599,428	\$ 279,623			\$ 319,805	
<b>Group 1 Total + 1521 + 1562</b>		\$ 7,025,692	\$ -	\$ -	\$ -	\$ 7,025,692	\$ 599,428	\$ 279,623	\$ -	\$ -	\$ 319,805	
<b>The following is not included in the total claim but are included on a memo basis:</b>												
Board-Approved CDM Variance Account	1567											
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -	

**For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: def figure) as per the related Board decision.**

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write Adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposition, include the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and 29. For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions if the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include



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Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and and further instructions.

You have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DVA approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2009 balance and column BA for interest. This will allow for the correct starting point for the 2010 opening balance column beginning of the continuity schedule ie: Jan 1, 2005.

		2009										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments <sup>1</sup>	Board-Approved Disposition during 2009	Adjustments during 2009 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-09	
<b>Group 1 Accounts</b>												
LV Variance Account	1550	\$ -			\$ 910,834	\$ 910,834	\$ -			\$ 43,562	\$ 43,562	
RSVA - Wholesale Market Service Charge	1580	\$ -			\$ 54,927,284	\$ 54,927,284	\$ -			\$ 2,852,619	\$ 2,852,619	
RSVA - Retail Transmission Network Charge	1584	\$ -			\$ 15,203,484	\$ 15,203,484	\$ -			\$ 738,236	\$ 738,236	
RSVA - Retail Transmission Connection Charge	1586	\$ -			\$ 10,736,969	\$ 10,736,969	\$ -			\$ 1,364,052	\$ 1,364,052	
RSVA - Power (excluding Global Adjustment)	1588	\$ -			\$ 259,129	\$ 259,129	\$ -			\$ -	\$ -	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -			\$ 44,599,726	\$ 44,599,726	\$ -			\$ 15,819	\$ 15,819	
Recovery of Regulatory Asset Balances	1590	\$ -			\$ 2	\$ 2	\$ -			\$ -	\$ -	
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -			\$ 491,772	\$ 491,772	\$ -			\$ 276,556	\$ 276,556	
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -			\$ 2,787,938	\$ 2,787,938	\$ -			\$ 42,064	\$ 42,064	
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		\$ -	\$ -	\$ -	\$ 38,896,013	\$ 38,896,013	\$ -	\$ -	\$ -	\$ 5,245,783	\$ 5,245,783	
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		\$ -	\$ -	\$ -	\$ 83,495,739	\$ 83,495,739	\$ -	\$ -	\$ -	\$ 5,229,964	\$ 5,229,964	
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ -	\$ -	\$ -	\$ 44,599,726	\$ 44,599,726	\$ -	\$ -	\$ -	\$ 15,819	\$ 15,819	
<b>Special Purpose Charge Assessment Variance Account</b>												
	<b>1521</b>											
<b>Deferred Payments in Lieu of Taxes</b>												
	<b>1562</b>	\$ 7,025,692				\$ 7,025,692	\$ 319,805	\$ 79,917			\$ 239,888	
<b>Group 1 Total + 1521 + 1562</b>		\$ 7,025,692	\$ -	\$ -	\$ 38,896,013	\$ 45,921,705	\$ 319,805	\$ 79,917	\$ -	\$ 5,245,783	\$ 5,005,895	
<b>The following is not included in the total claim but are included on a memo basis:</b>												
Board-Approved CDM Variance Account	1567											
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -	

**For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. def figure) as per the related Board decision.**

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write Adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2 Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dispo: Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transacts If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Boar Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has t support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include



lease complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and further instructions.

you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DVA approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2009 balance and column BA for interest. This will allow for the correct starting point for the 2010 opening balance column beginning of the continuity schedule ie: Jan 1, 2005.

		2010						
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2010	Other <sup>3</sup> Adjustments during Q1 2010	Other <sup>3</sup> Adjustments during Q2 2010	Other <sup>3</sup> Adjustments during Q3 2010	Other <sup>3</sup> Adjustments during Q4 2010
<b>Group 1 Accounts</b>								
LV Variance Account	1550	\$ 910,834	\$ 186,439	\$ 713,449				
RSVA - Wholesale Market Service Charge	1580	\$ 54,927,284	\$ 26,238,240	\$ 47,563,346				
RSVA - Retail Transmission Network Charge	1584	\$ 15,203,484	\$ 7,764,568	\$ 18,324,237				
RSVA - Retail Transmission Connection Charge	1586	\$ 10,736,969	\$ 3,097,923	\$ 7,432,471				
RSVA - Power (excluding Global Adjustment)	1588	\$ 259,129	\$ -	\$ 264,726				
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 44,599,726	\$ 8,632,018	\$ 15,859,509				
Recovery of Regulatory Asset Balances	1590	\$ 2	\$ -	\$ -				
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ 491,772	\$ -	\$ -				
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ 2,787,938	\$ 2,424,338	\$ -				
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		\$ 38,896,013	\$ 21,396,991	\$ 57,011,821	\$ -	\$ -	\$ -	\$ -
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		\$ 83,495,739	\$ 12,764,973	\$ 72,871,331	\$ -	\$ -	\$ -	\$ -
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ 44,599,726	\$ 8,632,018	\$ 15,859,509	\$ -	\$ -	\$ -	\$ -
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>		\$ 6,123,220	\$ 9,697,579				\$ 3,050,473
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>	\$ 7,025,692						
<b>Group 1 Total + 1521 + 1562</b>		\$ 45,921,705	\$ 27,520,211	\$ 66,709,400	\$ -	\$ -	\$ -	\$ 3,050,473
<b>The following is not included in the total claim but are included on a memo basis:</b>								
Board-Approved CDM Variance Account	1567							
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$ 14,427,499	\$ 2,314,616	\$ 11,109,564				
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592		\$ 733,340					\$ 366,600
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -	\$ 733,340	\$ -				\$ 366,600
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -	\$ 33,680,187					

**For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit figure) as per the related Board decision.**

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write Adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2 Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposal: Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transaction If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include





Toronto Hydro-Electric System Limited - EB-2011-0144

Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and 1562 and follow further instructions.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DVA schedule is the Board's approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2009 balance sheet, the principal and column BA for interest. This will allow for the correct starting point for the 2010 opening balance column beginning of the continuity schedule is: Jan 1, 2005.

Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other <sup>7</sup>	Closing Interest Amounts as of Dec-31-10
<b>Group 1 Accounts</b>							
LV Variance Account	1550	\$ 383,824	\$ 43,562	\$ 3,654	\$ 44,084		\$ 3,133
RSVA - Wholesale Market Service Charge	1580	-\$ 33,602,178	-\$ 2,852,619	-\$ 249,451	-\$ 2,924,115		-\$ 177,956
RSVA - Retail Transmission Network Charge	1584	\$ 10,885,321	\$ 738,236	\$ 38,920	\$ 792,643		\$ 93,327
RSVA - Retail Transmission Connection Charge	1586	-\$ 206,576	-\$ 1,364,052	-\$ 17,950	-\$ 1,383,545		-\$ 1,543
RSVA - Power (excluding Global Adjustment)	1588	\$ 5,597	\$ -	\$ -	\$ -		\$ -
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 20,108,199	-\$ 15,819	\$ 152,866	-\$ 91,679		\$ 228,725
Recovery of Regulatory Asset Balances	1590	\$ 2	\$ -	\$ -	\$ -		\$ -
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	-\$ 491,772	-\$ 276,556	-\$ 9,743	\$ -		-\$ 286,299
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	-\$ 363,600	-\$ 42,064	-\$ 35,321	\$ -		-\$ 77,385
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 3,281,183	-\$ 5,245,783	-\$ 117,027	-\$ 5,147,897	\$ -	-\$ 214,913
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 23,389,381	-\$ 5,229,964	-\$ 269,892	-\$ 5,056,218	\$ -	-\$ 443,638
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ 20,108,199	-\$ 15,819	\$ 152,866	-\$ 91,679	\$ -	\$ 228,725
<b>Special Purpose Charge Assessment Variance Account</b>							
	<b>1521</b>	\$ 523,886		-\$ 19,401			-\$ 19,401
<b>Deferred Payments in Lieu of Taxes</b>							
	<b>1562</b>	-\$ 7,025,692	\$ 239,888	-\$ 56,030			\$ 183,858
<b>Group 1 Total + 1521 + 1562</b>		-\$ 9,782,989	-\$ 5,005,895	-\$ 192,457	-\$ 5,147,897	\$ -	-\$ 50,455
<b>The following is not included in the total claim but are included on a memo basis:</b>							
Board-Approved CDM Variance Account	1567	\$ -	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$ 5,632,551	\$ -	-\$ 42,398			-\$ 42,398
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$ 1,099,940	\$ -	-\$ 2,932			-\$ 2,932
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ 1,099,940	\$ -	\$ 2,932			\$ 2,932
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	-\$ 33,680,187	\$ -	-\$ 5,375,322			-\$ 5,375,322

**For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: defigure) as per the related Board decision.**

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write Adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2011 rate decision. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposition, although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and 29. For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions if the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include



Toronto Hydro-Electric System Limited - EB-2011-0144

Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and further instructions.

You have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DVA approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2009 balance principal and column BA for interest. This will allow for the correct starting point for the 2010 opening balance column beginning of the continuity schedule ie: Jan 1, 2005.

Account Descriptions	Account Number	2011				Projected Interest on Dec-31-10 Balances			2.1.7 RRR		Variance RRR vs. 2010 Balance (Principal + Interest)
		Principal Disposition during 2011 - instructed by Board	Interest Disposition during 2011 - instructed by Board	Closing Principal Balances as of Dec 31-10 Adjusted for Dispositions during 2011	Closing Interest Balances as of Dec 31-10 Adjusted during 2011 Disposition	Projected Interest from Jan 1, 2011 to December 31, 2011 on Dec 31 -10 balance adjusted for disposition during 2011 <sup>5</sup>	Projected Interest from January 1, 2012 to April 30, 2012 on Dec 31 -10 balance adjusted for disposition during 2011 <sup>6,7</sup>	Total Claim	As of Dec 31-10 <sup>4</sup>		
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$ 197,386	\$ 4,053	\$ 186,438	\$ 920	\$ 4,446	\$ 2,741	\$ 192,705	\$ 386,957	\$ 0	
RSVA - Wholesale Market Service Charge	1580	-\$ 7,363,938	-\$ 137,577	-\$ 26,238,240	-\$ 40,378	-\$ 404,084	-\$ 385,702	-\$ 27,068,405	-\$ 33,780,134	-\$ 0	
RSVA - Retail Transmission Network Charge	1584	\$ 3,120,753	\$ 72,499	\$ 7,764,568	\$ 20,828	\$ 140,938	\$ 114,139	\$ 8,040,472	\$ 10,978,648	\$ 0	
RSVA - Retail Transmission Connection Charge	1586	-\$ 3,304,499	-\$ 48,830	\$ 3,097,923	\$ 50,373	\$ 17,196	\$ 45,539	\$ 3,211,032	-\$ 205,033	-\$ 0	
RSVA - Power (excluding Global Adjustment)	1588	\$ -	\$ -	\$ 5,597	\$ -	\$ -	\$ -	\$ 5,597	\$ 5,597	\$ 0	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -	-\$ 228,725	\$ 20,108,199	\$ 457,450	\$ 66,966	-\$ 56,463	\$ 20,576,151	\$ 20,336,924	-\$ 0	
Recovery of Regulatory Asset Balances	1590	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ -	
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	-\$ 491,772	-\$ 296,776	\$ -	\$ 10,477	-\$ 10,477	\$ -	\$ 0	-\$ 778,072	\$ 0	
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -	\$ -	-\$ 363,600	-\$ 77,385	-\$ 80,251	-\$ -	-\$ 521,235	-\$ 440,985	-\$ 0	
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 7,842,070	\$ 635,356	\$ 4,560,887	\$ 420,443	-\$ 265,265	\$ 279,746	\$ 4,436,319	-\$ 3,496,096	\$ 0	
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 7,842,070	-\$ 406,631	-\$ 15,547,312	-\$ 37,007	-\$ 332,231	-\$ 223,283	-\$ 16,139,832	-\$ 23,833,019	-\$ 0	
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ -	-\$ 228,725	\$ 20,108,199	\$ 457,450	\$ 66,966	-\$ 56,463	\$ 20,576,151	\$ 20,336,924	-\$ 0	
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>					\$ 67,502	\$ 7,701	\$ 579,689	\$ 3,554,958	\$ 3,050,473	
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>			\$ 7,025,692	\$ 183,858	-\$ 103,278	-\$ 103,276	\$ 7,048,388	\$ 1,103,311	\$ 7,945,145	
<b>Group 1 Total + 1521 + 1562</b>		-\$ 7,842,070	-\$ 635,356	-\$ 2,464,805	\$ 604,301	-\$ 301,040	-\$ 375,321	-\$ 2,032,380	\$ 1,162,173	\$ 10,995,618	
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Board-Approved CDM Variance Account	1567							\$ -	\$ -	\$ -	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$ 3,317,935	-\$ 55,042	-\$ 2,314,616	\$ 12,643	-\$ 62,475	-\$ 34,020	-\$ 2,398,468	-\$ 5,674,950	-\$ 1	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					-\$ 15,046	-\$ 16,169	-\$ 1,134,088	-\$ 736,332	-\$ 366,540	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592					\$ 15,046	\$ 16,169	\$ 1,134,088	\$ 736,332	-\$ 366,540	
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595			-\$ 33,680,187	-\$ 5,375,322			-\$ 39,055,509	-\$ 39,055,509	\$ -	

**For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. del figure) as per the related Board decision.**

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposal: Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transaction in the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include



In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the

Rate Class	Unit	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue <sup>1</sup>	1590 Recovery Share Proportion*	1595 Recovery Share Proportion (2008) <sup>2</sup>	1595 Recovery Share Proportion (2009) <sup>2</sup>
Residential	\$/kWh	4,886,977,489		559,659,628	-	204,720,003			18%
Residential Urban	\$/kWh	99,791,184		11,421,625	-	4,600,284			2%
General Service Less Than 50 kW	\$/kWh	2,139,318,076		437,628,634	-	67,255,470			10%
General Service 50 to 999 kW	\$/kVA	10,116,374,153	26,935,191	6,900,756,638	-	156,294,314			37%
General Service 1,000 to 4,999 kW	\$/kVA	4,626,928,262	10,587,119	4,177,096,302	-	51,343,590			19%
Large Use > 5000 kW	\$/kVA	2,376,778,323	4,993,733	2,272,251,249	-	25,370,430			12%
Unmetered Scattered Load	\$/kWh	56,231,585			-	4,681,925			0%
Sentinel Lighting					-				
Street Lighting	\$/kVA	110,165,016	322,023	110,128,567	-	11,789,364			0%
Standby - General Service 50 - 1,000 kW					-				
Standby - General Service 1,000 - 5,000 kW					-				
Standby - Large Use					-				
<b>Total</b>		<b>24,412,564,088</b>	<b>42,838,067</b>	<b>14,468,942,643</b>	<b>-</b>	<b>526,055,380</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>

<b>Total Claim (including Accounts 1521 and 1562)</b>	-\$ 2,032,380
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<b>Total Claim for Threshold Test (All Group 1 Accounts)</b>	\$ 4,436,319
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<b>Threshold Test <sup>3</sup> (Total Claim per kWh)</b>	0.00018
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Claim does not meet the threshold test. If data has been entered on Sheet 9 for Accounts 1521 and 1562, the model will only dispose of Accounts 1521 and 1562.

<sup>1</sup> For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balance.  
<sup>2</sup> Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.  
<sup>3</sup> The Threshold Test does not include the amount in 1521 nor 1562.



**Deferral/Variance Account  
 Work Form**

Toronto Hydro-Electric System Limited - EB-2011-0144

No input required. This worksheet allocates the deferral/variance account balances (Group 1, 1521, 1588 GA and 1562) to the appropriate classes.

**Allocation of Group 1 Accounts (Excluding Account 1588 - Global Adjustment)**

Rate Class	Units	Billed kWh	% kWh	1550	1580	1584	1586	1588*	1590	1595 (2008)	1595 (2009)	1521	Total
Residential	\$/kWh	4,886,977,489	20.02%	0	0	0	0	0	0	0	0	116,044	116,044
Residential Urban	\$/kWh	99,791,184	0.41%	0	0	0	0	0	0	0	0	2,370	2,370
General Service Less Than 50 kW	\$/kWh	2,139,318,076	8.76%	0	0	0	0	0	0	0	0	50,799	50,799
General Service 50 to 999 kW	\$/kVA	10,116,374,153	41.44%	0	0	0	0	0	0	0	0	240,218	240,218
General Service 1,000 to 4,999 kW	\$/kVA	4,626,928,262	18.95%	0	0	0	0	0	0	0	0	109,869	109,869
Large Use > 5000 kW	\$/kVA	2,376,778,323	9.74%	0	0	0	0	0	0	0	0	56,438	56,438
Unmetered Scattered Load	\$/kWh	56,231,585	0.23%	0	0	0	0	0	0	0	0	1,335	1,335
Sentinel Lighting	-	-	0.00%	0	0	0	0	0	0	0	0	0	0
Street Lighting	\$/kVA	110,165,016	0.45%	0	0	0	0	0	0	0	0	2,616	2,616
Standby - General Service 50 - 1,000 kW	-	-	0.00%	0	0	0	0	0	0	0	0	0	0
Standby - General Service 1,000 - 5,000 kW	-	-	0.00%	0	0	0	0	0	0	0	0	0	0
Standby - Large Use	-	-	0.00%	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>24,412,564,088</b>	<b>100.00%</b>	<b>192,705</b>	<b>(27,068,405)</b>	<b>8,040,472</b>	<b>3,211,032</b>	<b>5,597</b>	<b>2</b>	<b>0</b>	<b>(521,235)</b>	<b>579,689</b>	<b>579,689</b>

\* RSVA - Power (Excluding Global Adjustment)

**1588 RSVA - Power (Global Adjustment Sub-Account)**

Rate Class	non-RPP kWh	% kWh	1588
Residential	559,659,628	3.87%	-
Residential Urban	11,421,625	0.08%	-
General Service Less Than 50 kW	437,628,634	3.02%	-
General Service 50 to 999 kW	6,900,756,638	47.69%	-
General Service 1,000 to 4,999 kW	4,177,096,302	28.87%	-
Large Use > 5000 kW	2,272,251,249	15.70%	-
Unmetered Scattered Load	-	0.00%	-
Sentinel Lighting	-	0.00%	-
Street Lighting	110,128,567	0.76%	-
Standby - General Service 50 - 1,000 kW	-	0.00%	-
Standby - General Service 1,000 - 5,000 kW	-	0.00%	-
Standby - Large Use	-	0.00%	-
<b>Total</b>	<b>14,468,942,643</b>	<b>100.00%</b>	<b>20,576,151</b>

**Allocation of Account 1562**

	% of Distribution Revenue	Allocation of Balance in Account 1562
Residential	38.9%	- 2,742,955
Residential Urban	0.9%	- 61,637
General Service Less Than 50 kW	12.8%	- 901,127
General Service 50 to 999 kW	29.7%	- 2,094,120
General Service 1,000 to 4,999 kW	9.8%	- 687,931
Large Use > 5000 kW	4.8%	- 339,927
Unmetered Scattered Load	0.9%	- 62,731
Sentinel Lighting	0.0%	-
Street Lighting	2.2%	- 157,961
Standby - General Service 50 - 1,000 kW	0.0%	-
Standby - General Service 1,000 - 5,000 kW	0.0%	-
Standby - Large Use	0.0%	-
<b>Total</b>	<b>100.0%</b>	<b>- 7,048,388</b>



Toronto Hydro-Electric System Limited - EB-2011-0144

No input required. This worksheet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable) and associated rate riders for the global adjustment sub-account.

Please indicate the Rate Rider Recovery Period (in years)

Rate Class	Unit	Billed kWh	Billed kW	Accounts Allocated by kWh/kW (RPP) or Distribution Revenue	Deferral/Variance Account Rate Rider	Account 1588 Global Adjustment	Billed kWh or Estimated kW for Non-RPP	Global Adjustment Rate Rider
Residential	\$/kWh	4,886,977,489	-	-\$ 2,626,911	(\$0.00054)	\$/kWh	\$ - 559,659,628	\$0.00000
Residential Urban	\$/kWh	99,791,184	-	-\$ 59,268	(\$0.00059)	\$/kWh	\$ - 11,421,625	\$0.00000
General Service Less Than 50 kW	\$/kWh	2,139,318,076	-	-\$ 850,328	(\$0.00040)	\$/kWh	\$ - 437,628,634	\$0.00000
General Service 50 to 999 kW	\$/kVA	10,116,374,153	26,935,191	-\$ 1,853,901	(\$0.06883)	\$/kVA	\$ - -	\$0.00000
General Service 1,000 to 4,999 kW	\$/kVA	4,626,928,262	10,587,119	-\$ 578,062	(\$0.05460)	\$/kVA	\$ - -	\$0.00000
Large Use > 5000 kW	\$/kVA	2,376,778,323	4,993,733	-\$ 283,490	(\$0.05677)	\$/kVA	\$ - -	\$0.00000
Unmetered Scattered Load	\$/kWh	56,231,585	-	-\$ 61,396	(\$0.00109)	\$/kWh	\$ - -	\$0.00000
Sentinel Lighting	-	-	-	\$ -	\$0.00000	\$	- -	\$0.00000
Street Lighting	\$/kVA	110,165,016	322,023	-\$ 155,345	(\$0.48240)	\$/kVA	\$ - -	\$0.00000
Standby - General Service 50 - 1,000 kW	-	-	-	\$ -	\$0.00000	\$	- -	\$0.00000
Standby - General Service 1,000 - 5,000 kW	-	-	-	\$ -	\$0.00000	\$	- -	\$0.00000
Standby - Large Use	-	-	-	\$ -	\$0.00000	\$	- -	\$0.00000
<b>Total</b>		<b>24,412,564,088</b>	<b>42,838,067</b>	<b>-\$ 6,468,699</b>		<b>\$ -</b>		



Ontario Energy Board

**3<sup>RD</sup> Generation Incentive  
 Regulation Model**

Toronto Hydro-Electric System Limited - EB-2011-0144

Below is a listing of the current Monthly Fixed Charges. All rates with expired effective dates have been removed. In columns "B", "K", and "M" (green cells), please enter all additional Monthly Fixed Charges you are proposing (eg: Smart Meter Funding Adder, etc). Please ensure that the word "Rider" or "Adder" is included in the description (as applicable).

Rate Description	Unit	Amount	Effective Until Date	Proposed Amount	Effective Until Date
<b>Residential</b>					
Service Charge (Based on 30 day month)	\$	18.37	April 30, 2015		
Smart Meter Funding Rider	\$	0.68	April 30, 2014		
2013 Bremner Rate Rider - MFC (per 30 days)	\$			0.03	April 30, 2015
2012 and 2013 Foregone IRM Rate Rider - MFC (per 30 days)	\$			0.07	April 30, 2015
2013 ICM Rate Rider - MFC (per 30 days)	\$			0.73	April 30, 2015
<b>Residential Urban</b>					
Service Charge (Based on 30 day month)	\$	17.12	April 30, 2015		
Smart Meter Funding Rider	\$	0.68	April 30, 2014		
2013 Bremner Rate Rider - MFC (per 30 days)	\$			0.03	April 30, 2015
2012 and 2013 Foregone IRM Rate Rider - MFC (per 30 days)	\$			0.06	April 30, 2015
2013 ICM Rate Rider - MFC (per 30 days)	\$			0.68	April 30, 2015
<b>General Service Less Than 50 kW</b>					
Service Charge (Based on 30 day month)	\$	24.47	April 30, 2015		
Smart Meter Funding Rider	\$	0.68	April 30, 2014		
2013 Bremner Rate Rider - MFC (per 30 days)	\$			0.04	April 30, 2015
2012 and 2013 Foregone IRM Rate Rider - MFC (per 30 days)	\$			0.09	April 30, 2015
2013 ICM Rate Rider - MFC (per 30 days)	\$			0.97	April 30, 2015
<b>General Service 50 to 999 kW</b>					
Service Charge (Based on 30 day month)	\$	35.80	April 30, 2015		
Smart Meter Funding Rider	\$	0.68	April 30, 2014		
2012 and 2013 Foregone IRM Rate Rider - MFC (per 30 days)	\$			0.13	April 30, 2015
2013 ICM Rate Rider - MFC (per 30 days)	\$			1.42	April 30, 2015
2013 Bremner Rate Rider - MFC (per 30 days)	\$			0.05	April 30, 2015
<b>General Service 1,000 to 4,999 kW</b>					
Service Charge (Based on 30 day month)	\$	691.13	April 30, 2015		
Smart Meter Funding Rider	\$	0.68	April 30, 2014		
2012 and 2013 Foregone IRM Rate Rider - MFC (per 30 days)	\$			2.49	April 30, 2015
2013 ICM Rate Rider - MFC (per 30 days)	\$			27.34	April 30, 2015
2013 Bremner Rate Rider - MFC (per 30 days)	\$			1.02	April 30, 2015
<b>Large Use &gt; 5000 kW</b>					
Service Charge (Based on 30 day month)	\$	3029.57	April 30, 2015		
Smart Meter Funding Rider	\$	0.68	April 30, 2014		
2012 and 2013 Foregone IRM Rate Rider - MFC (per 30 days)	\$			10.90	April 30, 2015
2013 ICM Rate Rider - MFC (per 30 days)	\$			119.83	April 30, 2015
2013 Bremner Rate Rider - MFC (per 30 days)	\$			4.47	April 30, 2015
<b>Unmetered Scattered Load</b>					
Service Charge (Based on 30 day month)	\$	4.87	April 30, 2015		
2012 and 2013 Foregone IRM Rate Rider - MFC (per 30 days)	\$			0.02	April 30, 2015
2013 ICM Rate Rider - MFC (per 30 days)	\$			0.02	April 30, 2015
<b>Sentinel Lighting</b>					
Service Charge (per connection)	\$	0.49	April 30, 2015		
2012 and 2013 Foregone IRM Rate Rider - MFC - Connection (per 30 days)	\$			0.19	April 30, 2015
2013 ICM Rate Rider - MFC - Connection (per 30 days)	\$			0.01	April 30, 2015
<b>Street Lighting</b>					
Service Charge (Based on 30 day month)	\$	1.31	April 30, 2015		
2012 and 2013 Foregone IRM Rate Rider - MFC (per 30 days)	\$			0.00	April 30, 2015
2013 ICM Rate Rider - MFC (per 30 days)	\$			0.05	April 30, 2015
2013 Bremner Rate Rider - MFC (per 30 days)	\$			0.00	April 30, 2015
<b>Standby - General Service 50 - 1,000 kW</b>					
Service Charge (Based on 30 day month)	\$	199.26	April 30, 2015		
	\$				
	\$				
	\$				
<b>Standby - General Service 1,000 - 5,000 kW</b>					
Service Charge (Based on 30 day month)	\$	199.26	April 30, 2015		
	\$				
	\$				
	\$				
<b>Standby - Large Use</b>					
Service Charge (Based on 30 day month)	\$	199.26	April 30, 2015		
	\$				
	\$				
	\$				



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 Regulation Model

Toronto Hydro-Electric System Limited - EB-2011-0144

Below is a listing of the current Distribution Volumetric Rates other than the base rates. All rates with expired effective dates have been removed. In columns "B", "K", and "M" (green cells), please enter all additional volumetric rates you are proposing (eg: LRAM/SSM, Tax Adjustments, etc.). Please ensure that the word "Rider" or "Adder" is included in the description (as applicable).

Rate Description	Unit	Amount	Effective Until Date	Proposed Amount	Effective Until Date
<b>Residential</b>					
2012 and 2013 Foregone IRM Rate Rider - DVR	\$/kWh			0.00005	April 30, 2015
2013 ICM Rate Rider - DVR	\$/kWh			0.00061	April 30, 2015
Shared Tax Savings Rate Rider - DVR	\$/kWh			-0.00010	April 30, 2014
Deferral and Variance Rate Rider - DVR	\$/kWh			-0.00058	April 30, 2014
2013 Bremner Rate Rider - DVR	\$/kWh			0.00002	April 30, 2015
<b>Residential Urban</b>					
2012 and 2013 Foregone IRM Rate Rider - DVR	\$/kWh			0.00009	April 30, 2015
2013 ICM Rate Rider - DVR	\$/kWh			0.00103	April 30, 2015
Shared Tax Savings Rate Rider - DVR	\$/kWh			-0.00018	April 30, 2014
Deferral and Variance Rate Rider - DVR	\$/kWh			-0.00065	April 30, 2014
2013 Bremner Rate Rider - DVR	\$/kWh			0.00004	April 30, 2015
<b>General Service Less Than 50 kW</b>					
2012 and 2013 Foregone IRM Rate Rider - DVR	\$/kWh			0.00008	April 30, 2015
2013 ICM Rate Rider - DVR	\$/kWh			0.00090	April 30, 2015
Shared Tax Savings Rate Rider - DVR	\$/kWh			-0.00007	April 30, 2014
Deferral and Variance Rate Rider - DVR	\$/kWh			-0.00043	April 30, 2014
2013 Bremner Rate Rider - DVR	\$/kWh			0.00003	April 30, 2015
<b>General Service 50 to 999 kW</b>					
2012 and 2013 Foregone IRM Rate Rider - DVR	\$/kVA			0.02020	April 30, 2015
2013 ICM Rate Rider (per 30 days) - DVR	\$/kVA			0.22250	April 30, 2015
Shared Tax Savings Rate Rider - DVR	\$/kVA			-0.01340	April 30, 2014
Deferral and Variance Rate Rider (per 30 days) - DVR	\$/kVA			-0.07400	April 30, 2014
2013 Bremner Rate Rider (per 30 days) - DVR	\$/kVA			0.00830	April 30, 2015
<b>General Service 1,000 to 4,999 kW</b>					
2012 and 2013 Foregone IRM Rate Rider - DVR	\$/kVA			0.01610	April 30, 2015
2013 ICM Rate Rider (per 30 days) - DVR	\$/kVA			0.17710	April 30, 2015
Shared Tax Savings Rate Rider - DVR	\$/kVA			-0.01130	April 30, 2014
Deferral and Variance Rate Rider (per 30 days) - DVR	\$/kVA			-0.05880	April 30, 2014
2013 Bremner Rate Rider (per 30 days) - DVR	\$/kVA			0.00660	April 30, 2015
<b>Large Use &gt; 5000 kW</b>					
2012 and 2013 Foregone IRM Rate Rider - DVR	\$/kVA			0.01720	April 30, 2015
2013 ICM Rate Rider (per 30 days) - DVR	\$/kVA			0.18870	April 30, 2015
Shared Tax Savings Rate Rider - DVR	\$/kVA			-0.01180	April 30, 2014
Deferral and Variance Rate Rider (per 30 days) - DVR	\$/kVA			-0.06110	April 30, 2014
2013 Bremner Rate Rider (per 30 days) - DVR	\$/kVA			0.00700	April 30, 2015



<b>Unmetered Scattered Load</b>			
2012 and 2013 Foregone IRM Rate Rider - DVR	\$/kWh	0.00022	April 30, 2015
2013 ICM Rate Rider - DVR	\$/kWh	0.00245	April 30, 2015
Shared Tax Savings Rate Rider - DVR	\$/kWh	-0.00015	April 30, 2014
Deferral and Variance Rate Rider - DVR	\$/kWh	-0.00119	April 30, 2014
2013 Bremner Rate Rider - DVR	\$/kWh	0.00009	April 30, 2015
<b>Sentinel Lighting</b>			
<b>Street Lighting</b>			
2012 and 2013 Foregone IRM Rate Rider - DVR	\$/kVA	0.10410	April 30, 2015
2013 ICM Rate Rider (per 30 days) - DVR	\$/kVA	1.14390	April 30, 2015
Shared Tax Savings Rate Rider - DVR	\$/kVA	-0.08510	April 30, 2014
Deferral and Variance Rate Rider - DVR	\$/kVA	-0.51990	April 30, 2014
2013 Bremner Rate Rider (per 30 days) - DVR	\$/kVA	0.04270	April 30, 2015
<b>Standby - General Service 50 - 1,000 kW</b>			
<b>Standby - General Service 1,000 - 5,000 kW</b>			
<b>Standby - Large Use</b>			



Current RTSR-Network Rates are listed below. In column "K", please enter your proposed RTSR-Network Rates as per Sheet 13 of the Board's RTSR Workform.

Rate Description	Unit	Current Amount	% Adjustment	Proposed Amount
<b>Residential</b>				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00703	16.643%	0.00820
<b>Residential Urban</b>				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00703	16.643%	0.00820
<b>General Service Less Than 50 kW</b>				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00680	16.765%	0.00794
<b>General Service 50 to 999 kW</b>				
Retail Transmission Rate – Network Service Rate	\$/kW	2.43510	16.697%	2.84170
<b>General Service 1,000 to 4,999 kW</b>				
Retail Transmission Rate – Network Service Rate	\$/kW	2.35270	16.696%	2.74550
<b>Large Use &gt; 5000 kW</b>				
Retail Transmission Rate – Network Service Rate	\$/kW	2.68200	16.696%	3.12980
<b>Unmetered Scattered Load</b>				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00428	16.589%	0.00499
<b>Sentinel Lighting</b>				
<b>Street Lighting</b>				
Retail Transmission Rate – Network Service Rate	\$/kW	2.16580	16.696%	2.52740
<b>Standby - General Service 50 - 1,000 kW</b>				
<b>Standby - General Service 1,000 - 5,000 kW</b>				
<b>Standby - Large Use</b>				



Current RTSR-Connection Rates are listed below. In column "K", please enter your proposed RTSR-Connection Rates as per Sheet 13 of the Board's RTSR Workform.

Rate Description	Unit	Current Amount	% Adjustment	Proposed Amount
<b>Residential</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00513	6.823%	0.00548
<b>Residential Urban</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00513	6.823%	0.00548
<b>General Service Less Than 50 kW</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00463	6.695%	0.00494
<b>General Service 50 to 999 kW</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.76300	6.773%	1.88240
<b>General Service 1,000 to 4,999 kW</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.76130	6.773%	1.88060
<b>Large Use &gt; 5000 kW</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.95670	6.777%	2.08930
<b>Unmetered Scattered Load</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00324	6.790%	0.00346
<b>Sentinel Lighting</b>				
<b>Street Lighting</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.10220	6.774%	2.24460
<b>Standby - General Service 50 - 1,000 kW</b>				
<b>Standby - General Service 1,000 - 5,000 kW</b>				
<b>Standby - Large Use</b>				



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If applicable, please enter any adjustments related to the revenue to cost ratio model into columns H and K.  
 The Price Escalator has been set at the 2011 values and will be updated by Board staff. The Stretch Factor Value will also be updated by Board staff.

Price Escalator 1.60%    Productivity Factor 0.72%    Price Cap Index **0.28%**  
 Choose Stretch Factor Group III    Associated Stretch Factor Value 0.6%

Rate Description	Unit	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	Unit	DVR Adjustment from R/C Model	Price Cap Index	Proposed MFC	Proposed Volumetric Charge
<b>Residential</b>									
Residential Urban	\$	18.37		0.01517	\$/kWh		0.280%	18.43	0.01521
General Service Less Than 50 kW	\$	17.12		0.02582	\$/kWh		0.280%	17.16	0.02589
General Service 50 to 999 kW	\$	24.47		0.02262	\$/kWh		0.280%	24.53	0.02268
General Service 1,000 to 4,999 kW	\$	35.80		5.63370	\$/kVA		0.280%	35.90	5.64947
Large Use > 5000 kW	\$	691.13		4.48000	\$/kVA		0.280%	693.06	4.49254
Unmetered Scattered Load	\$	3,029.57		4.77280	\$/kVA		0.280%	3,038.05	4.78616
Sentinel Lighting	\$	4.87		0.06111	\$/kWh		0.280%	4.89	0.06128
Street Lighting	\$	0.49					0.280%	0.49	
Standby - General Service 50 - 1,000 kW	\$	1.31		28.92010	\$/kVA		0.280%	1.31	29.00108
Standby - General Service 1,000 - 5,000 kW	\$	199.26		5.63370	\$/kVA		0.280%	199.81	5.64947
Standby - Large Use	\$	199.26		4.48000	\$/kVA		0.280%	199.81	4.49254
	\$	199.26		4.77280	\$/kVA		0.280%	199.81	4.78616



Please enter the descriptions of the current Loss Factors from your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menu in the column labeled "Loss Factors". If the description is not found in the drop-down menu, please enter the description in the green cells under the correct classes.

Loss Factors	Current
Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0376
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.1087
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0272
Distribution Loss Factor - Primary Metered Customer > 5,000 kW	1.0085



The standard Allowance rates have been included as default entries. If you have different rates, please make the appropriate corrections in the g  
 As well, please enter the current Specific Service Charges below. The standard Retail Service Charges have been entered below. If you have diff  
 please make the appropriate corrections in columns B, D or E as applicable (cells are unlocked).

UNIT CURRENT

**ALLOWANCES**

Transformer Allowance for Ownership - per kVA of billing demand/30 days	\$/kVA	(0.62)
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, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

**Customer Administration**

Duplicate invoices for previous billing	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Request for other billing information	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque charge (plus bank charges)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

**Non-Payment of Account**

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
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**

Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35
Specific Charge for Access to the Power Poles \$/pole/year	\$	18.55
Specific Charge for Access to the Power Poles \$/pole/year	\$	-22.75

## Deferral/Variance Account Clearance - Variable Rate Riders

	<b>Billed Customers or Connections</b>	<b>Billed kWh (11 Months)</b>	<b>Billed kVA (11 Months)</b>	<b>Revenue Requirement</b>	<b>Distribution Volumetric Rate Revenue kWh</b>	<b>Distribution Volumetric Rate Revenue kVA (per 30 days)</b>
--	--	-----------------------------------	-----------------------------------	--------------------------------	---	---

					<b>11 months Recovery (DOS)</b>	
Residential	598,508	4,525,698,913		\$ (2,626,910.80)	\$ (0.00058)	
Residential Urban	24,898	91,475,252		\$ (59,267.62)	\$ (0.00065)	
General Service Less Than 50 kW	65,792	1,973,588,444		\$ (850,327.69)	\$ (0.00043)	
General Service 50 to 999 kW	13,067		24,760,210	\$ (1,853,901.30)		\$ (0.0740)
General Service 1,000 to 4,999 kW	514		9,712,360	\$ (578,061.73)		\$ (0.0588)
Large Use - Regular	47		4,583,464	\$ (283,489.58)		\$ (0.0611)
Street Lighting	162,777		295,192	\$ (155,344.65)		\$ (0.5199)
Unmetered Scattered Load	1,130	51,545,620		\$ (61,395.84)	\$ (0.00119)	
Unmetered Scattered Load	21,729			\$ -		
				<b>\$ (6,468,699.22)</b>		





	2012		
	Net Fixed Asset	Amort. Exp	CCA
01 Underground Infrastructure	12,743,888	417,529	1,019,511
02 Paper Insulated Lead Covered Cable - Piece Outs and Leakers	35,882	897	2,871
03 Handwell Replacement	6,050,519	151,263	484,042
04 Overhead Infrastructure	4,020,820	105,846	321,666
05 Box Construction	258,384	6,546	20,671
06 Rear Lot Construction	7,249,781	206,849	579,982
07 Polymer SMD - 20 Fuses	0	0	0
08 Scadamate R1 Switches	0	0	0
09 Network Vault & Roofs	1,257,902	42,336	100,632
10 Fibertop Network Units	653,487	31,292	52,279
11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)	0	0	0
12 Stations Power Transformers	166,443	5,201	13,315
13.1 & 13.2 Stations Switchgear -Municipal and Transformer Stations	765,728	19,536	61,948
14 Stations Circuit Breakers	0	0	0
15 Stations Control & Communication Systems	0	0	0
16 Downtown Station Load Transfers	0	0	0
17 Bremner Transformer Station	0	0	0
18 Hydro One Capital Contributions	0	0	0
19 Feeder Automation	0	0	0
20 Metering	2,100,424	128,408	168,034
21 Externally-Initiated Plant Relocations and Expansions	4,504,635	133,304	360,371
PCI Total (Includes Non Discretionary)	43,088,237	0	0
Pre-2012 CWIP	66,999,178	0	0
XX ICM Understatement of Capitalized Labour	3,685,733	115,644	294,922
<b>Total</b>	<b>153,581,041</b>	<b>1,364,651</b>	<b>3,480,244</b>

<b>Threshold CAPEX</b>	<b>\$ 172,989,465</b>
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	Net Fixed Asset	Amort. Exp	CCA
Values Above Threshold for ICM Model	0	0	0
Threshold Values	153,581,041	1,364,651	3,480,244
Total For Checking	153,581,041	1,364,651	3,480,244

	2013		
	Net Fixed Asset	Amort. Exp	CCA
01 Underground Infrastructure	51,882,315	1,689,702	4,150,585
02 Paper Insulated Lead Covered Cable - Piece Outs and Leakers	3,343,115	91,138	267,449
03 Handwell Replacement	17,734,625	443,366	1,418,770
04 Overhead Infrastructure	39,056,807	1,048,727	3,124,545
05 Box Construction	14,347,888	369,277	1,147,831
06 Rear Lot Construction	27,016,189	797,271	2,161,295
07 Polymer SMD - 20 Fuses	-	-	-
08 Scadamate R1 Switches	-	-	-
09 Network Vault & Roofs	12,998,144	432,203	1,039,852
10 Fibertop Network Units	5,515,082	264,832	441,207
11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)	1,986,019	89,201	158,881
12 Stations Power Transformers	2,328,436	72,825	186,096
13.1 & 13.2 Stations Switchgear -Municipal and Transformer Stations	9,158,171	233,737	736,601
14 Stations Circuit Breakers	-	-	-
15 Stations Control & Communication Systems	-	-	-
16 Downtown Station Load Transfers	-	-	-
18 Hydro One Capital Contributions	-	-	-
19 Feeder Automation	-	-	-
20 Metering	7,753,464	400,117	620,277
21 Externally-Initiated Plant Relocations and Expansions	20,776,816	636,017	1,662,145
XX ICM Understatement of Capitalized Labour	4,630,259	145,280	370,501
<b>17 Bremner Transformer Station (Separate Rate Rider)</b>	<b>2,434,542</b>	<b>494,073</b>	<b>194,763</b>
<b>Projects below THRESHOLD CAPEX</b>			
PCI	115,016,984	-	-
Pre-2012 CWIP	45,456,774	-	-
Board Approved Non-Material ICM	5,718,140		
<b>Total</b>	<b>387,153,768</b>	<b>7,207,768</b>	<b>17,680,798</b>
<b>2013 Threshold CAPEX (from ICM model)</b>	<b>163,833,177</b>		
	Net Fixed Asset	Amort. Exp	CCA
(1) Values Above Threshold with Bremner	220,961,871	7,207,768	17,680,798
(2) Values Above Threshold without Bremner	218,527,329	6,713,695	17,486,035
(3) Threshold CAPEX (see Note)	166,191,897	-	-
<b>Total For Checking (1) + ( 3)</b>	<b>387,153,768</b>	<b>7,207,768</b>	<b>17,680,798</b>

## NOTE:

The sum of PCI, Pre-202 CWIP and Board Approved amounts to be funded "through its normal capital budget" is \$166,191,897. This value was used to established the projects eligible for ICM funding instead of the ICM's WorkForm calculated Threshold CAPEX of \$163,833,177.



Ontario Energy Board

**Incremental Capital Workform**

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION

**Applicant Name**

Toronto Hydro-Electric System Limited

**Application Type**

IRM3

**LDC Licence Number**

ED-2002-0497

**Applied for Effective Date**

May 1, 2012

**Stretch Factor Group**

III

**Stretch Factor Value**

0.6%

**Last COS Re-based Year**

2011

**Last COS OEB Application Number**

EB-2011-0144

**ICM Billing Determinants for Growth - Numerator**

2011 Re-Based Forecast

**ICM Billing Determinants for Growth - Denominator**

2010 Audited RRR



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Sheet Name	Purpose of Sheet
<a href="#">A1.1 LDC Information</a>	Enter LDC Data
<a href="#">A2.1 Table of Contents</a>	Table of Contents
<a href="#">B1.1 Re-Based Bill Det &amp; Rates</a>	Set Up Rate Classes and enter Re-Based Billing Determinants and Tariff Rates
<a href="#">B1.2 Removal of Rate Adders</a>	Removal of Rate Adders
<a href="#">B1.3 Re-Based Rev From Rates</a>	Calculated Re-Based Revenue From Rates
<a href="#">B1.4 Re-Based Rev Reg</a>	Detailed Re-Based Revenue From Rates
<a href="#">C1.1 Ld Act-Mst Rcent Yr</a>	Enter Billing Determinants for most recent actual year
<a href="#">D1.1 Current Revenue from Rates</a>	Enter Current Rates to calculate current rate allocation
<a href="#">E1.1 Threshold Parameters</a>	Shows calculation of Price Cap and Growth used for incremental capital threshold calculation
<a href="#">E2.1 Threshold Test</a>	Input sheet to calculate Threshold and Incremental Capital
<a href="#">E3.1 Summary of I C Projects</a>	Summary of Incremental Capital Projects
<a href="#">E4.1 IncrementalCapitalAdjust</a>	Shows Calculation of Incremental Capital Revenue Requirement
<a href="#">F1.1 Incr Cap RRider Opt A FV</a>	Option A - Calculation of Incremental Capital Rate Rider - Fixed & Variable Split
<a href="#">F1.2 Incr Cap RRider Opt B Var</a>	Option B - Calculation of Incremental Capital Rate Rider - Variable Allocation
<a href="#">Z1.0 OEB Control Sheet</a>	Not Shown
	A2.1 Table of Contents



## Rate Class and Re-Based Billing Determinants & Rates

Select the appropriate Rate Groups and Rate Classes from the drop-down menus in Columns C and D respectively. Following your selection, all appropriate input cells will be shaded green.

Last COS Re-based Year				2011					
Last COS OEB Application Number				EB-2011-0144					
Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Re-based Tariff Service Charge D	Re-based Tariff Distribution Volumetric Rate kWh E	Re-based Tariff Distribution Volumetric Rate kW F
RES	Residential	Customer	kWh	598,508	4,886,977,489		18.25	0.0151	
RES	Residential Urban	Customer	kWh	24,898	99,791,184		17.00	0.0257	
GSLT50	General Service Less Than 50 kW	Customer	kWh	65,792	2,139,318,076	0	24.30	0.0225	
GSGT50	General Service 50 to 999 kW	Customer	kW	13,067	#####	26,935,191	35.56		5.5956
GSGT50	General Service 1,000 to 4,999 kW	Customer	kW	514	4,626,928,262	10,587,119	686.46		4.4497
LU	Large Use	Customer	kW	47	2,376,778,323	4,993,733	3,009.11		4.7406
SL	Street Lighting	Connection	kW	162,777	110,165,016	322,023	1.30		28.7248
USL	Unmetered Scattered Load	Connection	kWh	1,130	56,231,585		4.84	0.0607	
USL	Unmetered Scattered Load	Connection	kWh	21,729	0		0.49		
NA	Rate Class 10	NA	NA						
NA	Rate Class 11	NA	NA						
NA	Rate Class 12	NA	NA						
NA	Rate Class 13	NA	NA						
NA	Rate Class 14	NA	NA						
NA	Rate Class 15	NA	NA						
NA	Rate Class 16	NA	NA						
NA	Rate Class 17	NA	NA						
NA	Rate Class 18	NA	NA						
NA	Rate Class 19	NA	NA						
NA	Rate Class 20	NA	NA						
NA	Rate Class 21	NA	NA						
NA	Rate Class 22	NA	NA						
NA	Rate Class 23	NA	NA						
NA	Rate Class 24	NA	NA						
NA	Rate Class 25	NA	NA						



## Removal of Rate Adders

Last COS Re-based Year

2011

Last COS OEB Application Number

EB-2011-0144

Rate Class	Re-based Tariff	Re-based Tariff		Re-based Tariff	Distribution		Distribution		Re-based Base	Re-based Base		Re-based Base
	Service Charge	Distribution Volumetric	Distribution Volumetric	Distribution Volumetric	Volumetric kWh Rate	Volumetric kWh Rate	Volumetric kW Rate	Volumetric kW Rate	Service Charge	Distribution Volumetric	Distribution Volumetric	Distribution Volumetric
	A	B	C	D	E	F	H = A - D	I = B - E	J = C - F			
Residential	18.25	0.0151	0.0000	0.00	0.0000	0.0000	18.25	0.0151	0.0000			0.0000
Residential Urban	17.00	0.0257	0.0000	0.00	0.0000	0.0000	17.00	0.0257	0.0000			0.0000
General Service Less Than 50 kW	24.30	0.0225	0.0000	0.00	0.0000	0.0000	24.30	0.0225	0.0000			0.0000
General Service 50 to 999 kW	35.56	0.0000	5.5956	0.00	0.0000	0.0000	35.56	0.0000	5.5956			5.5956
General Service 1,000 to 4,999 kW	686.46	0.0000	4.4497	0.00	0.0000	0.0000	686.46	0.0000	4.4497			4.4497
Large Use	3,009.11	0.0000	4.7406	0.00	0.0000	0.0000	3,009.11	0.0000	4.7406			4.7406
Street Lighting	1.30	0.0000	28.7248	0.00	0.0000	0.0000	1.30	0.0000	28.7248			28.7248
Unmetered Scattered Load	4.84	0.0607	0.0000	0.00	0.0000	0.0000	4.84	0.0607	0.0000			0.0000
Unmetered Scattered Load	0.49	0.0000	0.0000	0.00	0.0000	0.0000	0.49	0.0000	0.0000			0.0000

 Ontario Energy Board  
**Incremental Capital Workform**

### Calculated Re-Based Revenue From Rates

Last COS Re-based Year

Last COS OEB Application Number

Rate Class	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Re-based Base Service Charge D	Re-based Base Distribution Volumetric Rate kWh E	Re-based Base Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Revenue Requirement from Rates J = G + H + I	Service Charge % Revenue K = G / J	Distribution Volumetric Rate % Revenue kWh L = H / J	Distribution Volumetric Rate % Revenue kW M = I / J	Total % Revenue N = J / R
Residential	598,508	4,886,977,489	0	18.25	0.0151	0.0000	131,073,252	73,646,751	0	204,720,003	64.0%	36.0%	0.0%	38.8%
Residential Urban	24,898	99,791,184	0	17.00	0.0257	0.0000	5,079,192	2,559,644	0	7,638,836	66.5%	33.5%	0.0%	1.4%
General Service Less Than 50 kW	65,792	2,139,318,076	0	24.30	0.0225	0.0000	19,184,993	48,070,477	0	67,255,470	28.5%	71.5%	0.0%	12.7%
General Service 50 to 999 kW	13,067	10,116,374,153	26,935,191	35.56	0.0000	5.5956	5,575,758	0	150,718,556	156,294,314	3.6%	0.0%	96.4%	29.6%
General Service 1,000 to 4,999 kW	514	4,626,928,262	10,587,119	686.46	0.0000	4.4497	4,234,085	0	47,109,505	51,343,590	8.2%	0.0%	91.8%	9.7%
Large Use	47	2,376,778,323	4,993,733	3,009.11	0.0000	4.7406	1,697,138	0	23,673,292	25,370,430	6.7%	0.0%	93.3%	4.8%
Street Lighting	162,777	110,165,016	322,023	1.30	0.0000	28.7248	2,539,322	0	9,250,042	11,789,364	21.5%	0.0%	78.5%	2.2%
Unmetered Scattered Load	1,130	56,231,585	0	4.84	0.0607	0.0000	65,611	3,413,257	0	3,478,868	1.9%	98.1%	0.0%	0.7%
Unmetered Scattered Load	21,729	0	0	0.49	0.0000	0.0000	127,767	0	0	127,767	100.0%	0.0%	0.0%	0.0%
							<b>169,577,117</b>	<b>127,690,129</b>	<b>230,751,395</b>	<b>528,018,642</b>				<b>100.0%</b>
							<b>O</b>	<b>P</b>	<b>Q</b>	<b>R</b>				





## Detailed Re-Based Revenue From Rates

Last COS Re-based Year	2011
Last COS OEB Application Number	EB-2011-0144

### Applicants Rate Base

#### Average Net Fixed Assets

		Last Rate Re-based Amount	
Gross Fixed Assets - Re-based Opening	\$ 4,183,572,075	A	
Add: CWIP Re-based Opening	\$ 204,719,106	B	
Re-based Capital Additions	\$ 376,263,596	C	
Re-based Capital Disposals		D	
Re-based Capital Retirements		E	
Deduct: CWIP Re-based Closing	-\$ 232,060,508	F	
Gross Fixed Assets - Re-based Closing	\$ 4,532,494,269	G	
Average Gross Fixed Assets		\$ 4,358,033,172	H = ( A + G ) / 2

Accumulated Depreciation - Re-based Opening	\$ 2,285,733,698	I	
Re-based Depreciation Expense	\$ 138,815,781	J	
Re-based Disposals	\$ 2,807,234	K	
Re-based Retirements		L	
Accumulated Depreciation - Re-based Closing	\$ 2,427,356,713	M	
Average Accumulated Depreciation		\$ 2,356,545,206	N = ( I + M ) / 2

#### Average Net Fixed Assets

\$ 2,001,487,967 O = H - N

#### Working Capital Allowance

Working Capital Allowance Base	\$ 2,479,952,766	P	
Working Capital Allowance Rate	12.0%	Q	
<b>Working Capital Allowance</b>		<b>\$ 296,739,314</b>	<b>R = P * Q</b>

#### Rate Base

**\$ 2,298,227,281 S = O + R**

**Return on Rate Base**

Deemed ShortTerm Debt %	4.00%	T	\$	91,929,091	W = S * T
Deemed Long Term Debt %	56.00%	U	\$	1,287,007,277	X = S * U
Deemed Equity %	40.00%	V	\$	919,290,912	Y = S * V
Short Term Interest	2.46%	Z	\$	2,261,456	AC = W * Z
Long Term Interest	5.37%	AA	\$	69,112,291	AD = X * AA
Return on Equity	9.58%	AB	\$	88,068,069	AE = Y * AB
<b>Return on Rate Base</b>			<b>\$</b>	<b>159,441,816</b>	AF = AC + AD + AE

**Distribution Expenses**

OM&A Expenses	\$	231,014,224	AG
Amortization	\$	138,815,781	AH
Ontario Capital Tax (F1.1 Z-Factor Tax Changes)	\$	6,802,382	AI
Grossed Up PILs (F1.1 Z-Factor Tax Changes)	\$	11,791,223	AJ
Low Voltage			AK
Transformer Allowance	\$	11,479,842	AL
	\$	-	AM
			AN
			AO
	<b>\$</b>	<b>399,903,452</b>	AP = SUM ( AG : AO )

**Revenue Offsets**

Specific Service Charges	-\$	7,580,526	AQ
Late Payment Charges	-\$	4,900,000	AR
Other Distribution Income	-\$	7,240,556	AS
Other Income and Deductions	-\$	6,300,000	AT
		<b>26,021,082</b>	AU = SUM ( AQ : AT )

**Revenue Requirement from Distribution Rates**

**\$ 533,324,186** AV = AF + AP + AU

**Rate Classes Revenue**

<b>Rate Classes Revenue - Total (B1.1 Re-based Revenue - Gen)</b>	\$	528,018,642	AW
Difference	\$	5,305,544	AZ = AV - AW
Difference (Percentage - should be less than 1%)		1.00%	BA = AZ / AW



**Load Actual - Most Recent Year**

Rate Class	Fixed Metric	Vol Metric	Billed			Base Service Charge	Base Distribution Volumetric Rate kWh	Base Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Total Revenue by Rate Class
			Customers or Connections	Billed kWh	Billed kW							
Residential	Customer	kWh	591,496	5,105,974,275	0	\$18.25	\$0.0151	\$0.0000	\$129,537,624	\$76,947,032	\$0	\$206,484,656
Residential Urban	Customer	kWh	24,898	99,791,184	0	\$17.00	\$0.0257	\$0.0000	\$5,079,192	\$2,559,644	\$0	\$7,638,836
General Service Less Than 50 kW	Customer	kWh	65,799	2,095,343,918	0	\$24.30	\$0.0225	\$0.0000	\$19,186,988	\$47,082,378	\$0	\$66,269,366
General Service 50 to 999 kW	Customer	kW	12,873	10,189,051,346	26,712,248	\$35.56	\$0.0000	\$5.5956	\$5,493,167	\$0	\$149,471,055	\$154,964,221
General Service 1,000 to 4,999 kW	Customer	kW	509	4,828,382,733	10,972,419	\$686.46	\$0.0000	\$4.4497	\$4,192,898	\$0	\$48,823,974	\$53,016,871
Large Use	Customer	kW	47	2,263,227,585	5,267,224	\$3,009.11	\$0.0000	\$4.7406	\$1,697,138	\$0	\$24,969,801	\$26,666,940
Street Lighting	Connection	kW	162,964	112,727,603	321,995	\$1.30	\$0.0000	\$28.7248	\$2,542,238	\$0	\$9,249,232	\$11,791,471
Unmetered Scattered Load	Connection	kWh	1,107	52,097,299	0	\$4.84	\$0.0607	\$0.0000	\$64,295	\$3,162,306	\$0	\$3,226,601
Unmetered Scattered Load	Connection	kWh	12,159	0	0	\$0.49	\$0.0000	\$0.0000	\$71,495	\$0	\$0	\$71,495
									<b>\$167,865,035</b>	<b>\$129,751,360</b>	<b>\$232,514,062</b>	<b>\$530,130,457</b>



**Ontario Energy Board**  
**Incremental Capital Workform**

This sheet is used to determine the applicants most current allocation of revenues (after the most recent revenue cost ratio adjustment, if applicable) to be used to calculate the incremental capital rate riders.

**Current Revenue from Rates**

Rate Class	Fixed Metric	Vol Metric	Current Base Service Charge A	Current Base Distribution Volumetric Rate kWh B	Current Base Distribution Volumetric Rate kW C	Re-based Billed Customers or Connections D	Re-based Billed kWh E	Re-based Billed kW F	Current Base Service Charge Revenue G = A * D * 12	Current Base Distribution Volumetric Rate kWh Revenue H = B * E	Current Base Distribution Volumetric Rate kW Revenue I = C * F	Total Current Base Revenue J = G + H + I	Service Charge % Total Revenue L = G / \$K	Distribution Volumetric Rate % Total Revenue M = H / \$K	Distribution Volumetric Rate % Total Revenue N = I / \$K	Total % Revenue O = J / \$K
Residential	Customer	kWh	18.25	0.0151		598,508	4,886,977,489	0	131,073,252	73,646,751	0	204,720,003	24.8%	13.9%	0.0%	38.7%
Residential Urban	Customer	kWh	17.00	0.0257		24,898	99,791,184	0	5,079,192	2,559,644	0	7,638,836	1.0%	0.5%	0.0%	1.4%
General Service Less Than 50 kW	Customer	kWh	24.30	0.0225		65,792	2,139,318,076	0	19,184,993	48,070,477	0	67,255,470	3.6%	9.1%	0.0%	12.7%
General Service 50 to 999 kW	Customer	kW	35.56		5.5956	13,067	10,116,374,153	26,935,191	5,575,758	0	150,718,556	156,294,314	1.1%	0.0%	28.5%	29.5%
General Service 1,000 to 4,999 kW	Customer	kW	686.46		4.4497	514	4,626,828,262	10,587,119	4,234,085	0	47,109,505	51,343,590	0.8%	0.0%	8.9%	9.7%
Large Use	Customer	kW	3,009.11		4.7406	47	2,376,778,323	4,993,733	1,697,138	0	23,673,292	25,370,430	0.3%	0.0%	4.5%	4.8%
Street Lighting	Connection	kW	1.30		28.7248	162,777	110,165,016	322,023	2,539,322	0	9,250,042	11,789,364	0.5%	0.0%	1.7%	2.2%
Unmetered Scattered Load	Connection	kWh	0.49	0.0607		1,130	56,231,585	0	6,642	3,413,257	0	3,419,900	0.0%	0.6%	0.0%	0.6%
Unmetered Scattered Load	Connection	kWh	4.84			21,729	0	0	1,262,025	0	1,262,025	0.2%	0.0%	0.0%	0.2%	
									170,652,407	127,690,129	230,751,395	529,093,932	32.3%	24.1%	43.6%	100.0%
												K				



## Threshold Parameters

### Price Cap Index

Price Escalator (GDP-IPI)	1.60%
Less Productivity Factor	-0.72%
Less Stretch Factor	-0.60%

**Price Cap Index** **0.28%**

### Growth

ICM Billing Determinants for Growth - Numerator : 2011 Re-Based Forecast	<u>\$ 528,018,642</u>	A
ICM Billing Determinants for Growth - Denominator : 2010 Audited RRR	<u>\$ 530,130,457</u>	B

**Growth** **-0.40%**    C = A / B



## Threshold Test

Year	2011	
<b>Price Cap Index</b>	<b>0.28%</b>	<b>A</b>
<b>Growth</b>	<b>-0.40%</b>	<b>B</b>
<b>Dead Band</b>	<b>20%</b>	<b>C</b>
<b>Average Net Fixed Assets</b>		
Gross Fixed Assets Opening	\$ 4,183,572,075	
Add: CWIP Opening	\$ 204,719,106	
Capital Additions	\$ 376,263,596	
Capital Disposals	\$ -	
Capital Retirements	\$ -	
Deduct: CWIP Closing	-\$ 232,060,508	
Gross Fixed Assets - Closing	\$ 4,532,494,269	
Average Gross Fixed Assets	<u>\$ 4,358,033,172</u>	
Accumulated Depreciation - Opening	\$ 2,285,733,698	
Depreciation Expense	\$ 138,815,781	<b>D</b>
Disposals	\$ 2,807,234	
Retirements		
Accumulated Depreciation - Closing	\$ 2,427,356,713	
Average Accumulated Depreciation	<u>\$ 2,356,545,206</u>	
<b>Average Net Fixed Assets</b>	<u>\$ 2,001,487,967</u>	<b>E</b>
<b>Working Capital Allowance</b>		
Working Capital Allowance Base	\$ 2,479,952,766	
Working Capital Allowance Rate	12%	
<b>Working Capital Allowance</b>	<u>\$ 296,739,314</u>	<b>F</b>
<b>Rate Base</b>	<u>\$ 2,298,227,281</u>	<b>G = E + F</b>
<b>Depreciation</b>	<b>D \$ 138,815,781</b>	<b>H</b>
<b>Threshold Test</b>	<b>118.02%</b>	<b>I = 1 + ( G / H ) * ( B + A * ( 1 + B) ) + C</b>
<b>Threshold CAPEX</b>	\$ 163,833,177	<b>J = H * I</b>



## Summary of Incremental Capital Projects (ICPs)

Number of ICPs

1

Project ID #	Incremental Capital Non-Discretionary Project Description	Incremental Capital CAPEX	Amortization Expense	CCA
ICP 1	Summary of Projects (please see Appendix C, Schedule 2)	218,527,329	6,713,695	17,486,035
		<u>218,527,329</u>	<u>6,713,695</u>	<u>17,486,035</u>



## Incremental Capital Adjustment

<b>Current Revenue Requirement</b>				
Current Revenue Requirement - Total			<u>\$533,324,186</u>	<b>A</b>
<b>Return on Rate Base</b>				
Incremental Capital CAPEX			\$218,527,329	<b>B</b>
Depreciation Expense			\$ 6,713,695	<b>C</b>
Incremental Capital CAPEX to be included in Rate Base			<u>\$211,813,634</u>	<b>D = B - C</b>
Deemed ShortTerm Debt %	4.0%	<b>E</b>	\$ 8,472,545	<b>G = D * E</b>
Deemed Long Term Debt %	56.0%	<b>F</b>	\$118,615,635	<b>H = D * F</b>
Short Term Interest	2.46%	<b>I</b>	\$ 208,425	<b>K = G * I</b>
Long Term Interest	5.37%	<b>J</b>	\$ 6,369,660	<b>L = H * J</b>
Return on Rate Base - Interest			<u>\$ 6,578,084</u>	<b>M = K + L</b>
Deemed Equity %	40.0%	<b>N</b>	\$ 84,725,454	<b>P = D * N</b>
Return on Rate Base -Equity	9.58%	<b>O</b>	\$ 8,116,698	<b>Q = P * O</b>
Return on Rate Base - Total			<u>\$ 14,694,783</u>	<b>R = M + Q</b>
<b>Amortization Expense</b>				
Amortization Expense - Incremental			<b>C</b> \$ 6,713,695	<b>S</b>



<b>Grossed up PIL's</b>			
Regulatory Taxable Income	<b>O</b>	\$ 8,116,698	<b>T</b>
Add Back Amortization Expense	<b>S</b>	\$ 6,713,695	<b>U</b>
Deduct CCA		\$ 17,486,035	<b>V</b>
Incremental Taxable Income		<u>-\$ 2,655,642</u>	<b>W = T + U - V</b>
Current Tax Rate (F1.1 Z-Factor Tax Changes)	<b>26.4%</b>	<b>X</b>	
PIL's Before Gross Up		-\$ 701,089	<b>Y = W * X</b>
Incremental Grossed Up PIL's		-\$ 952,567	<b>Z = Y / (1 - X)</b>

<b>Ontario Capital Tax</b>			
Incremental Capital CAPEX		\$218,527,329	<b>AA</b>
Less : Available Capital Exemption (if any)		<u>\$ -</u>	<b>AB</b>
Incremental Capital CAPEX subject to OCT		<u>\$218,527,329</u>	<b>AC = AA - AB</b>
Ontario Capital Tax Rate (F1.1 Z-Factor Tax Changes)	<b>0.000%</b>	<b>AD</b>	
Incremental Ontario Capital Tax		<u>\$ -</u>	<b>AE = AC * AD</b>

<b>Incremental Revenue Requirement</b>			
Return on Rate Base - Total	<b>Q</b>	\$ 14,694,783	<b>AF</b>
Amortization Expense - Total	<b>S</b>	\$ 6,713,695	<b>AG</b>
Incremental Grossed Up PIL's	<b>Z</b>	-\$ 952,567	<b>AH</b>
Incremental Ontario Capital Tax	<b>AE</b>	\$ -	<b>AI</b>
Incremental Revenue Requirement		<u>\$ 20,455,910</u>	<b>AJ = AF + AG + AH + AI</b>



### Calculation of Incremental Capital Rate Rider - Option A Fixed and Variable

Rate Class	Distribution Volumetric			Service Charge Revenue D = \$N * A	Distribution Volumetric Rate Revenue kWh E = \$N * B	Distribution Volumetric Rate Revenue kW F = \$N * C	Total Revenue by Rate Class G = D + E + F	Billed Customers or Connections			Service Charge Rate Rider K = D / H / 12	Distribution Volumetric Rate kWh L = E / I	Distribution Volumetric Rate kW M = F / J
	Service Charge % Revenue A	Rate % Revenue kWh B	Rate % Revenue kW C					Connections H	Billed kWh I	Billed kW J			
Residential	24.8%	13.9%	0.0%	\$ 5,067,574.09	\$ 2,847,341.93	\$ -	\$ 7,914,916.02	598,508	4,886,977,489	0	\$0.705584	\$0.000583	
Residential Urban	1.0%	0.5%	0.0%	\$ 196,372.50	\$ 98,961.34	\$ -	\$ 295,333.84	24,898	99,791,184	0	\$0.657257	\$0.000992	
General Service Less Than 50 kW	3.6%	9.1%	0.0%	\$ 741,733.12	\$ 1,858,508.13	\$ -	\$ 2,600,241.25	65,792	2,139,318,076	0	\$0.939490	\$0.000869	
General Service 50 to 999 kW	1.1%	0.0%	28.5%	\$ 215,570.80	\$ -	\$ 5,827,103.84	\$ 6,042,674.64	13,067	#####	26,935,191	\$1.374826	\$0.000000	\$0.216338
General Service 1,000 to 4,999 kW	0.8%	0.0%	8.9%	\$ 163,698.85	\$ -	\$ 1,821,354.86	\$ 1,985,053.72	514	4,626,928,262	10,587,119	\$26.540021	\$0.000000	\$0.172035
Large Use	0.3%	0.0%	4.5%	\$ 65,615.01	\$ -	\$ 915,260.44	\$ 980,875.45	47	2,376,778,323	4,993,733	\$116.338670	\$0.000000	\$0.183282
Street Lighting	0.5%	0.0%	1.7%	\$ 98,175.64	\$ -	\$ 357,626.55	\$ 455,802.19	162,777	110,165,016	322,023	\$0.050261	\$0.000000	\$1.110563
Unmetered Scattered Load	0.0%	0.6%	0.0%	\$ 256.81	\$ 131,963.87	\$ -	\$ 132,220.68	1,130	56,231,585	0	\$0.018944	\$0.002347	
Unmetered Scattered Load	0.2%	0.0%	0.0%	\$ 48,792.62	\$ -	\$ -	\$ 48,792.62	21,729	0	0	\$0.187125		
				<b>\$ 6,597,789.43</b>	<b>\$ 4,936,775.27</b>	<b>\$ 8,921,345.69</b>	<b>\$ 20,455,910.39</b>						

Enter the above rate riders onto "Sheet 14. Proposed Rate\_Riders" in the 2012 OEB IRM3 Rate Generator as an "Rate Rider for Incremental Capital"



Ontario Energy Board

**Incremental Capital Workform**

**Calculation of Incremental Capital Rate Rider - Option B Variable**

Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Incremental Capital \$ by Rate Class C = \$I * B	Billed kWh D	Billed kW E	Distribution Volumetric Rate kWh Rate Rider F = C / D	Distribution Volumetric Rate kW Rate Rider G = C / E
Residential	\$204,720,003	38.69%	\$7,914,916	4,886,977,489	0	\$0.0016	
Residential Urban	\$7,638,836	1.44%	\$295,334	99,791,184	0	\$0.0030	
General Service Less Than 50 kW	\$67,255,470	12.71%	\$2,600,241	2,139,318,076	0	\$0.0012	
General Service 50 to 999 kW	\$156,294,314	29.54%	\$6,042,675	#####	26,935,191		\$0.2243
General Service 1,000 to 4,999 kW	\$51,343,590	9.70%	\$1,985,054	4,626,928,262	10,587,119		\$0.1875
Large Use	\$25,370,430	4.80%	\$980,875	2,376,778,323	4,993,733		\$0.1964
Street Lighting	\$11,789,364	2.23%	\$455,802	110,165,016	322,023		\$1.4154
Unmetered Scattered Load	\$3,419,900	0.65%	\$132,221	56,231,585	0	\$0.0024	
Unmetered Scattered Load	\$1,262,025	0.24%	\$48,793	0	0		
	<b>\$529,093,932</b> H	<b>100.00%</b>	<b>\$20,455,910</b> I				

Enter the above rate riders onto "Sheet 14. Proposed Rate\_Riders" in the 2012 OEB IRM3 Rate Generator as an "Rate Rider for Incremental Capital"



Ontario Energy Board

**Incremental Capital Workform**

## Summary of Incremental Capital Projects (ICPs)

Number of ICPs

1

Project ID #	Incremental Capital Non-Discretionary Project Description	Incremental Capital CAPEX	Amortization Expense	CCA
ICP 1	Summary of Projects (please see Appendix C, Schedule 2)	2,434,542	494,073	194,763
		<u>2,434,542</u>	<u>494,073</u>	<u>194,763</u>



## Incremental Capital Adjustment

### Current Revenue Requirement

Current Revenue Requirement - Total	\$ 533,324,186	A
-------------------------------------	----------------	---

### Return on Rate Base

Incremental Capital CAPEX			\$ 2,434,542	B
Depreciation Expense			\$ 494,073	C
Incremental Capital CAPEX to be included in Rate Base			\$ 1,940,469	D = B - C
Deemed ShortTerm Debt %	4.0%	E	\$ 77,619	G = D * E
Deemed Long Term Debt %	56.0%	F	\$ 1,086,663	H = D * F
Short Term Interest	2.46%	I	\$ 1,909	K = G * I
Long Term Interest	5.37%	J	\$ 58,354	L = H * J
Return on Rate Base - Interest			\$ 60,263	M = K + L
Deemed Equity %	40.0%	N	\$ 776,188	P = D * N
Return on Rate Base -Equity	9.58%	O	\$ 74,359	Q = P * O
Return on Rate Base - Total			\$ 134,622	R = M + Q

<b>Amortization Expense</b>		
Amortization Expense - Incremental	<b>C</b>	\$ 494,073

**S**

<b>Grossed up PIL's</b>		
Regulatory Taxable Income	<b>O</b>	\$ 74,359
Add Back Amortization Expense	<b>S</b>	\$ 494,073
Deduct CCA		\$ 194,763
Incremental Taxable Income		<u>\$ 373,669</u>
Current Tax Rate (F1.1 Z-Factor Tax Changes)	<b>26.4%</b>	<b>X</b>
PIL's Before Gross Up		\$ 98,649
Incremental Grossed Up PIL's		\$ 134,033

**T**

**U**

**V**

**W = T + U - V**

**Y = W \* X**

**Z = Y / (1 - X)**

<b>Ontario Capital Tax</b>		
Incremental Capital CAPEX		\$ 2,434,542
Less : Available Capital Exemption (if any)		<u>\$ -</u>
Incremental Capital CAPEX subject to OCT		<u>\$ 2,434,542</u>
Ontario Capital Tax Rate (F1.1 Z-Factor Tax Changes)	<b>0.000%</b>	<b>AD</b>
Incremental Ontario Capital Tax		<u>\$ -</u>

**AA**

**AB**

**AC = AA - AB**

**AE = AC \* AD**

<b>Incremental Revenue Requirement</b>		
Return on Rate Base - Total	<b>Q</b>	\$ 134,622
Amortization Expense - Total	<b>S</b>	\$ 494,073
Incremental Grossed Up PIL's	<b>Z</b>	\$ 134,033
Incremental Ontario Capital Tax	<b>AE</b>	\$ -
Incremental Revenue Requirement		<u>\$ 762,728</u>

**AF**

**AG**

**AH**

**AI**

**AJ = AF + AG + AH + AI**



### Calculation of Incremental Capital Rate Rider - Option A Fixed and Variable

Rate Class	Service Charge %	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Total Revenue by Rate Class	Billed Customers or Connections	Billed kWh	Billed kW	Service Charge Rate Rider	Distribution Volumetric Rate kWh Rider	Distribution Volumetric Rate kW Rider
	A	B	C	D = \$N * A	E = \$N * B	F = \$N * C	G = D + E + F	H	I	J	K = D / H / 12	L = E / I	M = F / J
Residential	24.8%	13.9%	0.0%	\$ 188,951.86	\$ 106,167.28	\$ -	\$ 295,119.14	598,508	4,886,977,489	0	\$0.026309	\$0.000022	
Residential Urban	1.0%	0.5%	0.0%	\$ 7,322.03	\$ 3,689.92	\$ -	\$ 11,011.95	24,898	99,791,184	0	\$0.024507	\$0.000037	
General Service Less Than 50 kW	3.6%	9.1%	0.0%	\$ 27,656.60	\$ 69,297.18	\$ -	\$ 96,953.77	65,792	2,139,318,076	0	\$0.035030	\$0.000032	
General Service 50 to 999 kW	1.1%	0.0%	28.5%	\$ 8,037.87	\$ -	\$ 217,272.03	\$ 225,309.90	13,067	10,116,374,153	26,935,191	\$0.051262	\$0.000000	\$0.008066
General Service 1,000 to 4,999 kW	0.8%	0.0%	8.9%	\$ 6,103.75	\$ -	\$ 67,911.86	\$ 74,015.61	514	4,626,928,262	10,587,119	\$0.989583	\$0.000000	\$0.006415
Large Use	0.3%	0.0%	4.5%	\$ 2,446.55	\$ -	\$ 34,126.82	\$ 36,573.37	47	2,376,778,323	4,993,733	\$4.337856	\$0.000000	\$0.006834
Street Lighting	0.5%	0.0%	1.7%	\$ 3,660.62	\$ -	\$ 13,334.63	\$ 16,995.25	162,777	110,165,016	322,023	\$0.001874	\$0.000000	\$0.041409
Unmetered Scattered Load	0.0%	0.6%	0.0%	\$ 9.58	\$ 4,920.46	\$ -	\$ 4,930.04	1,130	56,231,585	0	\$0.000706	\$0.000088	
Unmetered Scattered Load	0.2%	0.0%	0.0%	\$ 1,819.30	\$ -	\$ -	\$ 1,819.30	21,729	0	0	\$0.006977		
				\$ 246,008.17	\$ 184,074.84	\$ 332,645.34	\$ 762,728.34						

Enter the above rate riders onto "Sheet 14. Proposed Rate\_Riders" in the 2012 OEB IRM3 Rate Generator as an "Rate Rider for Incremental Capital"

**2011 Approved Load Forecast - 23 Months**

Rate Class	2011 Approved Load Forecast - 23 Months			Service Charge Requirement (2013 and 2014)	Distribution Volumetric Rate Revenue Requirement kWh (2013 and 2014)	Distribution Volumetric Rate Revenue Requirement kVA (2013 and 2014)	Total Revenue Requirement (2013 and 2014)	Service Charge (per 30 Days)	Distribution Volumetric Rate kWh	Distribution Volumetric Rate kVA (per 30 days)	
	Billed Customers or Connections	Billed kWh (23 Months)	Billed kVA (23 Months)								
<b>ICM Rate Rider (excluding Bremner)</b>							<b>23 months Recovery</b>				
Residential	598,508	9,412,676,402		10,135,148	5,694,684	-	\$ 15,829,832	\$ 0.73	\$ 0.00061		
Residential Urban	24,898	191,266,436		392,745	197,923	-	\$ 590,668	\$ 0.68	\$ 0.00103		
General Service Less Than 50 kW	65,792	4,112,906,520		1,483,466	3,717,016	-	\$ 5,200,483	\$ 0.97	\$ 0.00090		
General Service 50 to 999 kW	13,067		51,695,401	431,142		11,654,208	\$ 12,085,349	\$ 1.42		\$ 0.2225	
General Service 1,000 to 4,999 kW	514		20,299,479	327,398		3,642,710	\$ 3,970,107	\$ 27.34		\$ 0.1771	
Large Use - Regular	47		9,577,197	131,230		1,830,521	\$ 1,961,751	\$ 119.83		\$ 0.1887	
Street Lighting	162,777		617,215	196,351		715,253	\$ 911,604	\$ 0.05		\$ 1.1439	
Unmetered Scattered Load	1,130	107,777,205		514	263,928		\$ 264,441	\$ 0.02	\$ 0.00245		
Unmetered Scattered Load	21,729			97,585			\$ 97,585	\$ 0.19			
				<b>\$ 13,195,579</b>	<b>\$ 9,873,551</b>	<b>\$ 17,842,691</b>	<b>\$ 40,911,821</b>				
<b>ICM Bremner Rate Rider</b>							<b>23 months Recovery</b>				
Residential	598,508	9,412,676,402		377,904	212,335	-	\$ 590,238	\$ 0.03	\$ 0.00002		
Residential Urban	24,898	191,266,436		14,644	7,380	-	\$ 22,024	\$ 0.03	\$ 0.00004		
General Service Less Than 50 kW	65,792	4,112,906,520		55,313	138,594	-	\$ 193,908	\$ 0.04	\$ 0.00003		
General Service 50 to 999 kW	13,067		51,695,401	16,076		434,544	\$ 450,620	\$ 0.05		\$ 0.0083	
General Service 1,000 to 4,999 kW	514		20,299,479	12,208		135,824	\$ 148,031	\$ 1.02		\$ 0.0066	
Large Use - Regular	47		9,577,197	4,893		68,254	\$ 73,147	\$ 4.47		\$ 0.0070	
Street Lighting	162,777		617,215	7,321		26,669	\$ 33,991	\$ -		\$ 0.0427	
Unmetered Scattered Load	1,130	107,777,205		19	9,841		\$ 9,860	\$ -	\$ 0.00009		
Unmetered Scattered Load	21,729			3,639			\$ 3,639	\$ 0.01			
				<b>\$ 492,016</b>	<b>\$ 368,150</b>	<b>\$ 665,291</b>	<b>\$ 1,525,457</b>				





## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B1 Underground Infrastructure

ISA Year

2013

Details of Project

B1 Underground Infrastructure

Number of Asset Components

14

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	312,951	3%	47	8%
2 1835_Overhead Conductors and Devices	418,206	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	548,480	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	724,155	2%	47	8%
5 1840_Underground Conduit - Duct Bank	35,288,385	3%	47	8%
6 1840_Underground Conduit - Vault	1,131,373	3%	47	8%
7 1840_Underground Conduit - Vault Roof	51,556	5%	47	8%
8 1845_Underground Conductors and Devices	7,405,909	3%	47	8%
9 1845_Underground Conductors and Devices - Switch	3,100,057	5%	47	8%
10 1850_Line Transformers - OH	27,579	3%	47	8%
11 1850_Line Transformers - UG	2,473,884	3%	47	8%
12 1860_Meters - Smart Meters	5,247	7%	47	8%
13 1855_Services - UG	366,766	3%	47	8%
14 1855_Services - OH	27,766	2%	47	8%

2013

Closing Net Fixed Asset 50,192,613

Amortization Expense 1,689,702

CCA 4,150,585



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B1 Underground Infrastructure

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 312,951
Closing Capital Investment	\$ 312,951
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 7,824
Closing Accumulated Amortization	\$ 7,824
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 305,127
Average Net Fixed Assets	\$ 152,563

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 312,951
UCC Before Half Year Rule	\$ 312,951
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 312,951
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 25,036
Closing UCC	\$ 287,915



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	418,206
Closing Capital Investment	\$	418,206
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 8,364
Closing Accumulated Amortization	\$	8,364
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	409,842
Average Net Fixed Assets	\$	204,921

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	418,206
UCC Before Half Year Rule	\$	418,206
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	418,206
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	33,456
Closing UCC	\$	384,749



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B1 Underground Infrastructure

#### Asset Component

1835 Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 548,480
Closing Capital Investment	\$ 548,480
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 18,283
Closing Accumulated Amortization	\$ 18,283
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 530,197
Average Net Fixed Assets	\$ 265,099

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 548,480
UCC Before Half Year Rule	\$ 548,480
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 548,480
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 43,878
Closing UCC	\$ 504,602



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1840 Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	724,155
Closing Capital Investment	\$	724,155
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 14,483
Closing Accumulated Amortization	\$	14,483
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	709,672
Average Net Fixed Assets	\$	354,836

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	724,155
UCC Before Half Year Rule	\$	724,155
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	724,155
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	57,932
Closing UCC	\$	666,223



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

#### Name or General Description of Project

B1 Underground Infrastructure

#### Asset Component

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	<u>\$ 35,288,385</u>
Closing Capital Investment	<u>\$ 35,288,385</u>
Opening Accumulated Amortization	\$ -
Amortization	3% <u>\$ 1,176,280</u>
Closing Accumulated Amortization	<u>\$ 1,176,280</u>
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	<u>\$ 34,112,106</u>
Average Net Fixed Assets	<u>\$ 17,056,053</u>

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	<u>\$ 35,288,385</u>
UCC Before Half Year Rule	<u>\$ 35,288,385</u>
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	<u>\$ 35,288,385</u>
CCA Rate Class	47
CCA Rate	8%
CCA	<u>\$ 2,823,071</u>
Closing UCC	<u>\$ 32,465,314</u>



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1840 Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,131,373
Closing Capital Investment	\$ 1,131,373
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 28,284
Closing Accumulated Amortization	\$ 28,284
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,103,089
Average Net Fixed Assets	\$ 551,544

### For PILs Calculation

**UCC**

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,131,373
UCC Before Half Year Rule	\$ 1,131,373
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,131,373
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 90,510
Closing UCC	\$ 1,040,863



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

#### Name or General Description of Project

B1 Underground Infrastructure

#### Asset Component

1840 Underground Conduit - Vault Roof

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 51,556
Closing Capital Investment	\$ 51,556
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 2,578
Closing Accumulated Amortization	\$ 2,578
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 48,979
Average Net Fixed Assets	\$ 24,489

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 51,556
UCC Before Half Year Rule	\$ 51,556
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 51,556
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 4,125
Closing UCC	\$ 47,432





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

#### Name or General Description of Project

B1 Underground Infrastructure

#### Asset Component

1845 Underground Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 7,405,909
Closing Capital Investment	\$ 7,405,909
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 185,148
Closing Accumulated Amortization	\$ 185,148
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 7,220,761
Average Net Fixed Assets	\$ 3,610,381

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 7,405,909
UCC Before Half Year Rule	\$ 7,405,909
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 7,405,909
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 592,473
Closing UCC	\$ 6,813,436



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

#### Name or General Description of Project

B1 Underground Infrastructure

#### Asset Component

1845 Underground Conductors and Devices - Switch

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 3,100,057
Closing Capital Investment	\$ 3,100,057
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 155,003
Closing Accumulated Amortization	\$ 155,003
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,945,054
Average Net Fixed Assets	\$ 1,472,527

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 3,100,057
UCC Before Half Year Rule	\$ 3,100,057
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 3,100,057
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 248,005
Closing UCC	\$ 2,852,052



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 10

#### Name or General Description of Project

B1 Underground Infrastructure

#### Asset Component

1850\_Line Transformers - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 27,579
Closing Capital Investment	\$ 27,579
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 919
Closing Accumulated Amortization	\$ 919
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 26,660
Average Net Fixed Assets	\$ 13,330

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 27,579
UCC Before Half Year Rule	\$ 27,579
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 27,579
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 2,206
Closing UCC	\$ 25,373



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

#### Name or General Description of Project

B1 Underground Infrastructure

#### Asset Component

1850 Line Transformers - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 2,473,884
Closing Capital Investment	\$ 2,473,884
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 82,463
Closing Accumulated Amortization	\$ 82,463
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,391,421
Average Net Fixed Assets	\$ 1,195,711

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 2,473,884
UCC Before Half Year Rule	\$ 2,473,884
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 2,473,884
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 197,911
Closing UCC	\$ 2,275,973



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1860 Meters - Smart Meters

### Average Net Fixed Assets

**Net Fixed Assets**

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 5,247
Closing Capital Investment	\$ 5,247
Opening Accumulated Amortization	\$ -
Amortization	7% \$ 350
Closing Accumulated Amortization	\$ 350
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 4,898
Average Net Fixed Assets	\$ 2,449

### For PILs Calculation

**UCC**

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 5,247
UCC Before Half Year Rule	\$ 5,247
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 5,247
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 420
Closing UCC	\$ 4,828



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 13

**Name or General Description of Project**

B1 Underground Infrastructure

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
 Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	366,766
Closing Capital Investment	\$	366,766
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 9,169
Closing Accumulated Amortization	\$	9,169
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	357,597
Average Net Fixed Assets	\$	178,798

### For PILs Calculation

**UCC**

2013  
 Forecasted

Opening UCC	\$	-
Capital Additions	\$	366,766
UCC Before Half Year Rule	\$	366,766
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	366,766
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	29,341
Closing UCC	\$	337,425



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 14

#### Name or General Description of Project

B1 Underground Infrastructure

#### Asset Component

1855\_Services - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 27,766
Closing Capital Investment	\$ 27,766
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 555
Closing Accumulated Amortization	\$ 555
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 27,211
Average Net Fixed Assets	\$ 13,605

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 27,766
UCC Before Half Year Rule	\$ 27,766
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 27,766
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 2,221
Closing UCC	\$ 25,545



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

ISA Year

2013

Details of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

Number of Asset Components

7

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Depreciation Rate	CCA Class	CCA Rate
1 1840_Underground Conduit - Cable Chamber	127,240	2%	47	8%
2 1840_Underground Conduit - Duct Bank	973,699	3%	47	8%
3 1840_Underground Conduit - Vault	4,835	3%	47	8%
4 1840_Underground Conduit - Vault Roof	2,154	5%	47	8%
5 1845_Underground Conductors and Devices	2,233,148	3%	47	8%
6 1845_Underground Conductors and Devices - Switch	1,150	5%	47	8%
7 1855_Services - UG	888	3%	47	8%

2013

Closing Net Fixed Asset 3,251,977

Amortization Expense 91,138

CCA 267,449





## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	127,240
Closing Capital Investment	\$	127,240
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 2,545
Closing Accumulated Amortization	\$	2,545
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	124,695
Average Net Fixed Assets	\$	62,348

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	127,240
UCC Before Half Year Rule	\$	127,240
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	127,240
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	10,179
Closing UCC	\$	117,061



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	973,699
Closing Capital Investment	\$	973,699
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 32,457
Closing Accumulated Amortization	\$	32,457
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	941,243
Average Net Fixed Assets	\$	470,621

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	973,699
UCC Before Half Year Rule	\$	973,699
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	973,699
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	77,896
Closing UCC	\$	895,803



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

#### Asset Component

1840\_Underground Conduit - Vault

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 4,835
Closing Capital Investment	\$ 4,835
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 121
Closing Accumulated Amortization	\$ 121
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 4,714
Average Net Fixed Assets	\$ 2,357

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 4,835
UCC Before Half Year Rule	\$ 4,835
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 4,835
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 387
Closing UCC	\$ 4,448



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 4

#### Name or General Description of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

#### Asset Component

1840\_Underground Conduit - Vault Roof

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 2,154
Closing Capital Investment	\$ 2,154
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 108
Closing Accumulated Amortization	\$ 108
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,046
Average Net Fixed Assets	\$ 1,023

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 2,154
UCC Before Half Year Rule	\$ 2,154
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 2,154
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 172
Closing UCC	\$ 1,982



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 5

#### Name or General Description of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

#### Asset Component

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 2,233,148
Closing Capital Investment	\$ 2,233,148
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 55,829
Closing Accumulated Amortization	\$ 55,829
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,177,320
Average Net Fixed Assets	\$ 1,088,660

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 2,233,148
UCC Before Half Year Rule	\$ 2,233,148
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 2,233,148
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 178,652
Closing UCC	\$ 2,054,497



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 6

#### Name or General Description of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

#### Asset Component

1845\_Underground Conductors and Devices - Switch

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,150
Closing Capital Investment	\$ 1,150
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 57
Closing Accumulated Amortization	\$ 57
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,092
Average Net Fixed Assets	\$ 546

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,150
UCC Before Half Year Rule	\$ 1,150
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,150
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 92
Closing UCC	\$ 1,058



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 7

#### Name or General Description of Project

B2 Paper Insulated Lead Covered Cable - Piece Outs and Leakers

#### Asset Component

1855\_Services - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 888
Closing Capital Investment	\$ 888
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 22
Closing Accumulated Amortization	\$ 22
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 866
Average Net Fixed Assets	\$ 433

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 888
UCC Before Half Year Rule	\$ 888
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 888
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 71
Closing UCC	\$ 817



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B3 Handwell Replacement

ISA Year

2013

Details of Project

B3 Handwell Replacement

Number of Asset Components

1

Asset Component (Click on the Number to View the Component Details)

1 1830\_Poles Towers and Fixtures

Capital Cost

17,734,625

Depreciation  
Rate

3%

CCA Class

47

CCA Rate

8%

2013

Closing Net Fixed Asset

17,291,259

Amortization Expense

443,366

CCA

1,418,770





## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B3 Handwell Replacement

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 17,734,625
Closing Capital Investment	\$ 17,734,625
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 443,366
Closing Accumulated Amortization	\$ 443,366
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 17,291,259
Average Net Fixed Assets	\$ 8,645,630

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 17,734,625
UCC Before Half Year Rule	\$ 17,734,625
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 17,734,625
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,418,770
Closing UCC	\$ 16,315,855



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B4 Overhead Infrastructure

ISA Year

2013

Details of Project

B4 Overhead Infrastructure

Number of Asset Components

14

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	12,181,784	3%	47	8%
2 1835_Overhead Conductors and Devices	10,108,770	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	4,011,109	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	2,970	2%	47	8%
5 1840_Underground Conduit - Duct Bank	908,964	3%	47	8%
6 1840_Underground Conduit - Vault	20,251	3%	47	8%
7 1840_Underground Conduit - Vault Roof	1,230	5%	47	8%
8 1845_Underground Conductors and Devices	954,168	3%	47	8%
9 1845_Underground Conductors and Devices - Switch	180,595	5%	47	8%
10 1850_Line Transformers - OH	8,767,338	3%	47	8%
11 1850_Line Transformers - UG	644,834	3%	47	8%
12 1860_Meters - Smart Meters	105,586	7%	47	8%
13 1855_Services - UG	66,297	3%	47	8%
14 1855_Services - OH	1,102,912	2%	47	8%

2013

Closing Net Fixed Asset 38,008,080

Amortization Expense 1,048,727

CCA 3,124,545



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 12,181,784
Closing Capital Investment	\$ 12,181,784
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 304,545
Closing Accumulated Amortization	\$ 304,545
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 11,877,240
Average Net Fixed Assets	\$ 5,938,620

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$ -
Capital Additions	\$ 12,181,784
UCC Before Half Year Rule	\$ 12,181,784
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 12,181,784
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 974,543
Closing UCC	\$ 11,207,242



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	10,108,770
Closing Capital Investment	\$	10,108,770
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 202,175
Closing Accumulated Amortization	\$	202,175
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	9,906,595
Average Net Fixed Assets	\$	4,953,297

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	10,108,770
UCC Before Half Year Rule	\$	10,108,770
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	10,108,770
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	808,702
Closing UCC	\$	9,300,068



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B4 Overhead Infrastructure

#### Asset Component

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 4,011,109
Closing Capital Investment	\$ 4,011,109
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 133,704
Closing Accumulated Amortization	\$ 133,704
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 3,877,405
Average Net Fixed Assets	\$ 1,938,703

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 4,011,109
UCC Before Half Year Rule	\$ 4,011,109
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 4,011,109
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 320,889
Closing UCC	\$ 3,690,220



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 2,970
Closing Capital Investment	\$ 2,970
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 59
Closing Accumulated Amortization	\$ 59
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,910
Average Net Fixed Assets	\$ 1,455

### For PILs Calculation

**UCC**

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 2,970
UCC Before Half Year Rule	\$ 2,970
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 2,970
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 238
Closing UCC	\$ 2,732



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	908,964
Closing Capital Investment	\$	908,964
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 30,299
Closing Accumulated Amortization	\$	30,299
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	878,666
Average Net Fixed Assets	\$	439,333

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	908,964
UCC Before Half Year Rule	\$	908,964
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	908,964
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	72,717
Closing UCC	\$	836,247



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1840 Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 20,251
Closing Capital Investment	\$ 20,251
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 506
Closing Accumulated Amortization	\$ 506
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 19,745
Average Net Fixed Assets	\$ 9,873

### For PILs Calculation

**UCC**

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 20,251
UCC Before Half Year Rule	\$ 20,251
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 20,251
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,620
Closing UCC	\$ 18,631





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1840\_Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,230
Closing Capital Investment	\$	1,230
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 61
Closing Accumulated Amortization	\$	61
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,168
Average Net Fixed Assets	\$	584

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,230
UCC Before Half Year Rule	\$	1,230
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,230
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	98
Closing UCC	\$	1,131



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 8

#### Name or General Description of Project

B4 Overhead Infrastructure

#### Asset Component

1845 Underground Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 954,168
Closing Capital Investment	\$ 954,168
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 23,854
Closing Accumulated Amortization	\$ 23,854
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 930,314
Average Net Fixed Assets	\$ 465,157

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 954,168
UCC Before Half Year Rule	\$ 954,168
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 954,168
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 76,333
Closing UCC	\$ 877,835



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 9

#### Name or General Description of Project

B4 Overhead Infrastructure

#### Asset Component

1845\_Underground Conductors and Devices - Switch

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 180,595
Closing Capital Investment	\$ 180,595
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 9,030
Closing Accumulated Amortization	\$ 9,030
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 171,565
Average Net Fixed Assets	\$ 85,782

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 180,595
UCC Before Half Year Rule	\$ 180,595
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 180,595
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 14,448
Closing UCC	\$ 166,147



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 10

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1850 Line Transformers - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 8,767,338
Closing Capital Investment	\$ 8,767,338
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 292,245
Closing Accumulated Amortization	\$ 292,245
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 8,475,094
Average Net Fixed Assets	\$ 4,237,547

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$ -
Capital Additions	\$ 8,767,338
UCC Before Half Year Rule	\$ 8,767,338
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 8,767,338
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 701,387
Closing UCC	\$ 8,065,951



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1850 Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	644,834
Closing Capital Investment	\$	644,834
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 21,494
Closing Accumulated Amortization	\$	21,494
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	623,339
Average Net Fixed Assets	\$	311,670

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	644,834
UCC Before Half Year Rule	\$	644,834
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	644,834
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	51,587
Closing UCC	\$	593,247



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1860 Meters - Smart Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	105,586
Closing Capital Investment	\$	105,586
Opening Accumulated Amortization	\$	-
Amortization	7%	\$ 7,039
Closing Accumulated Amortization	\$	7,039
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	98,547
Average Net Fixed Assets	\$	49,274

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	105,586
UCC Before Half Year Rule	\$	105,586
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	105,586
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	8,447
Closing UCC	\$	97,139



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 13

**Name or General Description of Project**

B4 Overhead Infrastructure

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	66,297
Closing Capital Investment	\$	66,297
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 1,657
Closing Accumulated Amortization	\$	1,657
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	64,639
Average Net Fixed Assets	\$	32,320

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	66,297
UCC Before Half Year Rule	\$	66,297
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	66,297
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	5,304
Closing UCC	\$	60,993



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 14

#### Name or General Description of Project

B4 Overhead Infrastructure

#### Asset Component

1855\_Services - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,102,912
Closing Capital Investment	\$ 1,102,912
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 22,058
Closing Accumulated Amortization	\$ 22,058
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,080,854
Average Net Fixed Assets	\$ 540,427

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,102,912
UCC Before Half Year Rule	\$ 1,102,912
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,102,912
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 88,233
Closing UCC	\$ 1,014,679





## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B5 Box Construction

ISA Year

2013

Details of Project

B5 Box Construction

Number of Asset Components

15

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	3,065,314	3%	47	8%
2 1835_Overhead Conductors and Devices	3,110,237	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	769,296	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	666,067	2%	47	8%
5 1840_Underground Conduit - Duct Bank	188,452	3%	47	8%
6 1840_Underground Conduit - Vault	23,450	3%	47	8%
7 1840_Underground Conduit - Vault Roof	14,528	5%	47	8%
8 1845_Underground Conductors and Devices	1,964,141	3%	47	8%
9 1845_Underground Conductors and Devices - Switch	155,947	5%	47	8%
10 1850_Line Transformers - OH	2,380,297	3%	47	8%
11 1850_Line Transformers - UG	306,617	3%	47	8%
12 1850_Line Transformers - UG Network w/protector	70,398	5%	47	8%
13 1860_Meters - Smart Meters	17,673	7%	47	8%
14 1855_Services - UG	81,585	3%	47	8%
15 1855_Services - OH	1,533,885	2%	47	8%

2013

Closing Net Fixed Asset

13,978,611

Amortization Expense

369,277

CCA

1,147,831



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

**Net Fixed Assets**

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 3,065,314
Closing Capital Investment	\$ 3,065,314
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 76,633
Closing Accumulated Amortization	\$ 76,633
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,988,681
Average Net Fixed Assets	\$ 1,494,341

### For PILs Calculation

**UCC**

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 3,065,314
UCC Before Half Year Rule	\$ 3,065,314
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 3,065,314
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 245,225
Closing UCC	\$ 2,820,089



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	3,110,237
Closing Capital Investment	\$	3,110,237
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 62,205
Closing Accumulated Amortization	\$	62,205
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	3,048,032
Average Net Fixed Assets	\$	1,524,016

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	3,110,237
UCC Before Half Year Rule	\$	3,110,237
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	3,110,237
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	248,819
Closing UCC	\$	2,861,418



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

**Net Fixed Assets**

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 769,296
Closing Capital Investment	\$ 769,296
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 25,643
Closing Accumulated Amortization	\$ 25,643
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 743,653
Average Net Fixed Assets	\$ 371,827

### For PILs Calculation

**UCC**

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 769,296
UCC Before Half Year Rule	\$ 769,296
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 769,296
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 61,544
Closing UCC	\$ 707,753



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	666,067
Closing Capital Investment	\$	666,067
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 13,321
Closing Accumulated Amortization	\$	13,321
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	652,746
Average Net Fixed Assets	\$	326,373

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	666,067
UCC Before Half Year Rule	\$	666,067
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	666,067
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	53,285
Closing UCC	\$	612,782



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1840\_Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	188,452
Closing Capital Investment	\$	188,452
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 6,282
Closing Accumulated Amortization	\$	6,282
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	182,170
Average Net Fixed Assets	\$	91,085

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	188,452
UCC Before Half Year Rule	\$	188,452
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	188,452
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	15,076
Closing UCC	\$	173,375



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1840\_Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	23,450
Closing Capital Investment	\$	23,450
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 586
Closing Accumulated Amortization	\$	586
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	22,864
Average Net Fixed Assets	\$	11,432

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	23,450
UCC Before Half Year Rule	\$	23,450
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	23,450
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,876
Closing UCC	\$	21,574



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1840\_Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 14,528
Closing Capital Investment	\$ 14,528
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 726
Closing Accumulated Amortization	\$ 726
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 13,802
Average Net Fixed Assets	\$ 6,901

### For PILs Calculation

**UCC**

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 14,528
UCC Before Half Year Rule	\$ 14,528
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 14,528
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,162
Closing UCC	\$ 13,366





## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,964,141
Closing Capital Investment	\$	1,964,141
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 49,104
Closing Accumulated Amortization	\$	49,104
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,915,038
Average Net Fixed Assets	\$	957,519

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,964,141
UCC Before Half Year Rule	\$	1,964,141
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,964,141
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	157,131
Closing UCC	\$	1,807,010



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1845\_Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	155,947
Closing Capital Investment	\$	155,947
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 7,797
Closing Accumulated Amortization	\$	7,797
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	148,149
Average Net Fixed Assets	\$	74,075

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	155,947
UCC Before Half Year Rule	\$	155,947
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	155,947
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	12,476
Closing UCC	\$	143,471



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 10

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1850\_Line Transformers - OH

### Average Net Fixed Assets

**Net Fixed Assets**

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 2,380,297
Closing Capital Investment	\$ 2,380,297
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 79,343
Closing Accumulated Amortization	\$ 79,343
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,300,954
Average Net Fixed Assets	\$ 1,150,477

### For PILs Calculation

**UCC**

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 2,380,297
UCC Before Half Year Rule	\$ 2,380,297
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 2,380,297
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 190,424
Closing UCC	\$ 2,189,873



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1850 Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	306,617
Closing Capital Investment	\$	306,617
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 10,221
Closing Accumulated Amortization	\$	10,221
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	296,396
Average Net Fixed Assets	\$	148,198

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	306,617
UCC Before Half Year Rule	\$	306,617
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	306,617
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	24,529
Closing UCC	\$	282,088



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 12

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

**Net Fixed Assets**

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 70,398
Closing Capital Investment	\$ 70,398
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 3,520
Closing Accumulated Amortization	\$ 3,520
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 66,878
Average Net Fixed Assets	\$ 33,439

### For PILs Calculation

**UCC**

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 70,398
UCC Before Half Year Rule	\$ 70,398
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 70,398
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 5,632
Closing UCC	\$ 64,766



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 13

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1860 Meters - Smart Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	17,673
Closing Capital Investment	\$	17,673
Opening Accumulated Amortization	\$	-
Amortization	7%	\$ 1,178
Closing Accumulated Amortization	\$	1,178
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	16,495
Average Net Fixed Assets	\$	8,247

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	17,673
UCC Before Half Year Rule	\$	17,673
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	17,673
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,414
Closing UCC	\$	16,259



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 14

#### Name or General Description of Project

B5 Box Construction

#### Asset Component

1855\_Services - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 81,585
Closing Capital Investment	\$ 81,585
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 2,040
Closing Accumulated Amortization	\$ 2,040
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 79,545
Average Net Fixed Assets	\$ 39,773

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 81,585
UCC Before Half Year Rule	\$ 81,585
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 81,585
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 6,527
Closing UCC	\$ 75,058



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 15

**Name or General Description of Project**

B5 Box Construction

**Asset Component**

1855\_Services - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 1,533,885
Closing Capital Investment	\$ 1,533,885
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 30,678
Closing Accumulated Amortization	\$ 30,678
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,503,207
Average Net Fixed Assets	\$ 751,603

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$ -
Capital Additions	\$ 1,533,885
UCC Before Half Year Rule	\$ 1,533,885
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,533,885
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 122,711
Closing UCC	\$ 1,411,174





## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B6 Rear Lot Construction

ISA Year

2013

Details of Project

B6 Rear Lot Construction

Number of Asset Components

13

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	1,464,048	3%	47	8%
2 1835_Overhead Conductors and Devices	1,098,276	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	114,017	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	165,362	2%	47	8%
5 1840_Underground Conduit - Duct Bank	10,038,257	3%	47	8%
6 1840_Underground Conduit - Vault	245,639	3%	47	8%
7 1845_Underground Conductors and Devices	5,686,848	3%	47	8%
8 1845_Underground Conductors and Devices - Switch	495,065	5%	47	8%
9 1850_Line Transformers - OH	458,116	3%	47	8%
10 1850_Line Transformers - UG	2,010,431	3%	47	8%
11 1860_Meters - Smart Meters	357,556	7%	47	8%
12 1855_Services - UG	4,029,856	3%	47	8%
13 1855_Services - OH	852,718	2%	47	8%

<b>Closing Net Fixed Asset</b>	<b>2013</b> 26,218,918
<b>Amortization Expense</b>	797,271
<b>CCA</b>	2,161,295



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B6 Rear Lot Construction

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,464,048
Closing Capital Investment	\$ 1,464,048
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 36,601
Closing Accumulated Amortization	\$ 36,601
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,427,446
Average Net Fixed Assets	\$ 713,723

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,464,048
UCC Before Half Year Rule	\$ 1,464,048
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,464,048
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 117,124
Closing UCC	\$ 1,346,924



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
 Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,098,276
Closing Capital Investment	\$	1,098,276
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 21,966
Closing Accumulated Amortization	\$	21,966
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,076,310
Average Net Fixed Assets	\$	538,155

### For PILs Calculation

**UCC**

2013  
 Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,098,276
UCC Before Half Year Rule	\$	1,098,276
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,098,276
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	87,862
Closing UCC	\$	1,010,414



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B6 Rear Lot Construction

#### Asset Component

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 114,017
Closing Capital Investment	\$ 114,017
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 3,801
Closing Accumulated Amortization	\$ 3,801
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 110,216
Average Net Fixed Assets	\$ 55,108

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 114,017
UCC Before Half Year Rule	\$ 114,017
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 114,017
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 9,121
Closing UCC	\$ 104,896



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	165,362
Closing Capital Investment	\$	165,362
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 3,307
Closing Accumulated Amortization	\$	3,307
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	162,054
Average Net Fixed Assets	\$	81,027

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	165,362
UCC Before Half Year Rule	\$	165,362
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	165,362
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	13,229
Closing UCC	\$	152,133



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1840\_Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	10,038,257
Closing Capital Investment	\$	10,038,257
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 334,609
Closing Accumulated Amortization	\$	334,609
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	9,703,649
Average Net Fixed Assets	\$	4,851,824

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	10,038,257
UCC Before Half Year Rule	\$	10,038,257
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	10,038,257
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	803,061
Closing UCC	\$	9,235,197



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1840\_Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	245,639
Closing Capital Investment	\$	245,639
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 6,141
Closing Accumulated Amortization	\$	6,141
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	239,498
Average Net Fixed Assets	\$	119,749

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	245,639
UCC Before Half Year Rule	\$	245,639
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	245,639
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	19,651
Closing UCC	\$	225,988



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	5,686,848
Closing Capital Investment	\$	5,686,848
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 142,171
Closing Accumulated Amortization	\$	142,171
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	5,544,676
Average Net Fixed Assets	\$	2,772,338

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	5,686,848
UCC Before Half Year Rule	\$	5,686,848
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	5,686,848
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	454,948
Closing UCC	\$	5,231,900





## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1845\_Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	495,065
Closing Capital Investment	\$	495,065
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 24,753
Closing Accumulated Amortization	\$	24,753
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	470,312
Average Net Fixed Assets	\$	235,156

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	495,065
UCC Before Half Year Rule	\$	495,065
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	495,065
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	39,605
Closing UCC	\$	455,460



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1850\_Line Transformers - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	458,116
Closing Capital Investment	\$	458,116
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 15,271
Closing Accumulated Amortization	\$	15,271
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	442,846
Average Net Fixed Assets	\$	221,423

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	458,116
UCC Before Half Year Rule	\$	458,116
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	458,116
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	36,649
Closing UCC	\$	421,467



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 10

#### Name or General Description of Project

B6 Rear Lot Construction

#### Asset Component

1850 Line Transformers - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 2,010,431
Closing Capital Investment	\$ 2,010,431
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 67,014
Closing Accumulated Amortization	\$ 67,014
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,943,417
Average Net Fixed Assets	\$ 971,709

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 2,010,431
UCC Before Half Year Rule	\$ 2,010,431
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 2,010,431
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 160,835
Closing UCC	\$ 1,849,597



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1860 Meters - Smart Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	357,556
Closing Capital Investment	\$	357,556
Opening Accumulated Amortization	\$	-
Amortization	7%	\$ 23,837
Closing Accumulated Amortization	\$	23,837
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	333,719
Average Net Fixed Assets	\$	166,860

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	357,556
UCC Before Half Year Rule	\$	357,556
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	357,556
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	28,604
Closing UCC	\$	328,952



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 12

**Name or General Description of Project**

B6 Rear Lot Construction

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	4,029,856
Closing Capital Investment	\$	4,029,856
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 100,746
Closing Accumulated Amortization	\$	100,746
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	3,929,110
Average Net Fixed Assets	\$	1,964,555

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	4,029,856
UCC Before Half Year Rule	\$	4,029,856
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	4,029,856
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	322,389
Closing UCC	\$	3,707,468



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 13

#### Name or General Description of Project

B6 Rear Lot Construction

#### Asset Component

1855\_Services - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 852,718
Closing Capital Investment	\$ 852,718
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 17,054
Closing Accumulated Amortization	\$ 17,054
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 835,664
Average Net Fixed Assets	\$ 417,832

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 852,718
UCC Before Half Year Rule	\$ 852,718
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 852,718
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 68,217
Closing UCC	\$ 784,501



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B7 Polymer SMD-20 Switches

ISA Year

2013

Details of Project

B7 Polymer SMD-20 Switches

Number of Asset Components

-

Asset Component (Click on the Number to View the Component Details)

1

Capital Cost

-

Depreciation  
Rate

0%

CCA Class

0

CCA Rate

0%

2013

Closing Net Fixed Asset

-

Amortization Expense

-

CCA

-



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B7 Polymer SMD-20 Switches

**Asset Component**

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	-
Closing Capital Investment	\$	-
Opening Accumulated Amortization	\$	-
Amortization	0%	\$ -
Closing Accumulated Amortization	\$	-
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	-
Average Net Fixed Assets	\$	-

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	-
UCC Before Half Year Rule	\$	-
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	-
CCA Rate Class	0	
CCA Rate	0%	
CCA	\$	-
Closing UCC	\$	-





## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B8 SCADA-Mate R1 Switches

ISA Year

2013

Details of Project

B8 SCADA-Mate R1 Switches

Number of Asset Components

-

Asset Component (Click on the Number to View the Component Details)

1

Capital Cost

-

Depreciation  
Rate

0%

CCA Class

0

CCA Rate

0%

2013

Closing Net Fixed Asset

-

Amortization Expense

-

CCA

-



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B8 SCADA-Mate R1 Switches

**Asset Component**

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	-
Closing Capital Investment	\$	-
Opening Accumulated Amortization	\$	-
Amortization	0%	\$ -
Closing Accumulated Amortization	\$	-
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	-
Average Net Fixed Assets	\$	-

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	-
UCC Before Half Year Rule	\$	-
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	-
CCA Rate Class	0	
CCA Rate	0%	
CCA	\$	-
Closing UCC	\$	-



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B9 Network Vault & Roofs

ISA Year

2013

Details of Project

B9 Network Vault & Roofs

Number of Asset Components

14

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	16,238	3%	47	8%
2 1835_Overhead Conductors and Devices	12,160	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	61,689	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	1,327,824	2%	47	8%
5 1840_Underground Conduit - Duct Bank	833,185	3%	47	8%
6 1840_Underground Conduit - Vault	3,359,519	3%	47	8%
7 1840_Underground Conduit - Vault Roof	69,460	5%	47	8%
8 1845_Underground Conductors and Devices	3,052,374	3%	47	8%
9 1845_Underground Conductors and Devices - Switch	1,629,921	5%	47	8%
10 1850_Line Transformers - OH	19,046	3%	47	8%
11 1850_Line Transformers - UG	40,357	3%	47	8%
12 1850_Line Transformers - UG Network w/protector	2,540,969	5%	47	8%
13 1855_Services - UG	33,004	3%	47	8%
14 1855_Services - OH	2,397	2%	47	8%

2013

Closing Net Fixed Asset 12,565,941

Amortization Expense 432,203

CCA 1,039,852



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B9 Network Vault & Roofs

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 16,238
Closing Capital Investment	\$ 16,238
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 406
Closing Accumulated Amortization	\$ 406
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 15,832
Average Net Fixed Assets	\$ 7,916

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 16,238
UCC Before Half Year Rule	\$ 16,238
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 16,238
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,299
Closing UCC	\$ 14,939



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
 Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	12,160
Closing Capital Investment	\$	12,160
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 243
Closing Accumulated Amortization	\$	243
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	11,917
Average Net Fixed Assets	\$	5,958

### For PILs Calculation

**UCC**

2013  
 Forecasted

Opening UCC	\$	-
Capital Additions	\$	12,160
UCC Before Half Year Rule	\$	12,160
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	12,160
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	973
Closing UCC	\$	11,187



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	61,689
Closing Capital Investment	\$	61,689
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 2,056
Closing Accumulated Amortization	\$	2,056
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	59,633
Average Net Fixed Assets	\$	29,816

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	61,689
UCC Before Half Year Rule	\$	61,689
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	61,689
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	4,935
Closing UCC	\$	56,754



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 4

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,327,824
Closing Capital Investment	\$	1,327,824
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 26,556
Closing Accumulated Amortization	\$	26,556
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,301,268
Average Net Fixed Assets	\$	650,634

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,327,824
UCC Before Half Year Rule	\$	1,327,824
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,327,824
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	106,226
Closing UCC	\$	1,221,598



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	833,185
Closing Capital Investment	\$	833,185
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 27,773
Closing Accumulated Amortization	\$	27,773
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	805,412
Average Net Fixed Assets	\$	402,706

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	833,185
UCC Before Half Year Rule	\$	833,185
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	833,185
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	66,655
Closing UCC	\$	766,531





## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1840 Underground Conduit - Vault

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	3,359,519
Closing Capital Investment	\$	3,359,519
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 83,988
Closing Accumulated Amortization	\$	83,988
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	3,275,531
Average Net Fixed Assets	\$	1,637,766

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	3,359,519
UCC Before Half Year Rule	\$	3,359,519
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	3,359,519
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	268,762
Closing UCC	\$	3,090,758



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 7

#### Name or General Description of Project

B9 Network Vault & Roofs

#### Asset Component

1840\_Underground Conduit - Vault Roof

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 69,460
Closing Capital Investment	\$ 69,460
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 3,473
Closing Accumulated Amortization	\$ 3,473
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 65,987
Average Net Fixed Assets	\$ 32,994

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 69,460
UCC Before Half Year Rule	\$ 69,460
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 69,460
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 5,557
Closing UCC	\$ 63,903



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	3,052,374
Closing Capital Investment	\$	3,052,374
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 76,309
Closing Accumulated Amortization	\$	76,309
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	2,976,064
Average Net Fixed Assets	\$	1,488,032

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	3,052,374
UCC Before Half Year Rule	\$	3,052,374
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	3,052,374
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	244,190
Closing UCC	\$	2,808,184



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1845\_Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,629,921
Closing Capital Investment	\$ 1,629,921
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 81,496
Closing Accumulated Amortization	\$ 81,496
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,548,425
Average Net Fixed Assets	\$ 774,213

### For PILs Calculation

**UCC**

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,629,921
UCC Before Half Year Rule	\$ 1,629,921
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,629,921
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 130,394
Closing UCC	\$ 1,499,528



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 10

#### Name or General Description of Project

B9 Network Vault & Roofs

#### Asset Component

1850\_Line Transformers - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 19,046
Closing Capital Investment	\$ 19,046
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 635
Closing Accumulated Amortization	\$ 635
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 18,411
Average Net Fixed Assets	\$ 9,206

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 19,046
UCC Before Half Year Rule	\$ 19,046
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 19,046
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,524
Closing UCC	\$ 17,523



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1850 Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	40,357
Closing Capital Investment	\$	40,357
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 1,345
Closing Accumulated Amortization	\$	1,345
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	39,012
Average Net Fixed Assets	\$	19,506

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	40,357
UCC Before Half Year Rule	\$	40,357
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	40,357
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	3,229
Closing UCC	\$	37,128



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 12

#### Name or General Description of Project

B9 Network Vault & Roofs

#### Asset Component

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 2,540,969
Closing Capital Investment	\$ 2,540,969
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 127,048
Closing Accumulated Amortization	\$ 127,048
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,413,920
Average Net Fixed Assets	\$ 1,206,960

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 2,540,969
UCC Before Half Year Rule	\$ 2,540,969
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 2,540,969
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 203,277
Closing UCC	\$ 2,337,691



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 13

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	33,004
Closing Capital Investment	\$	33,004
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 825
Closing Accumulated Amortization	\$	825
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	32,178
Average Net Fixed Assets	\$	16,089

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	33,004
UCC Before Half Year Rule	\$	33,004
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	33,004
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	2,640
Closing UCC	\$	30,363





## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 14

**Name or General Description of Project**

B9 Network Vault & Roofs

**Asset Component**

1855\_Services - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	2,397
Closing Capital Investment	\$	2,397
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 48
Closing Accumulated Amortization	\$	48
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	2,349
Average Net Fixed Assets	\$	1,175

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	2,397
UCC Before Half Year Rule	\$	2,397
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	2,397
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	192
Closing UCC	\$	2,205



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B10 Fibertop Network Units

ISA Year

2013

Details of Project

B10 Fibertop Network Units

Number of Asset Components

3

Asset Component (Click on the Number to View the Component Details)

1	1840_Underground Conduit - Vault
2	1845_Underground Conductors and Devices
3	1850_Line Transformers - UG Network w/protector

Capital Cost

42,748
394,119
5,078,215

Depreciation  
Rate

3%
3%
5%

CCA Class

47
47
47

CCA Rate

8%
8%
8%

2013

Closing Net Fixed Asset

5,250,249

Amortization Expense

264,832

CCA

441,207



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B10 Fibertop Network Units

#### Asset Component

1840 Underground Conduit - Vault

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 42,748
Closing Capital Investment	\$ 42,748
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,069
Closing Accumulated Amortization	\$ 1,069
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 41,679
Average Net Fixed Assets	\$ 20,840

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 42,748
UCC Before Half Year Rule	\$ 42,748
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 42,748
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 3,420
Closing UCC	\$ 39,328



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 2

#### Name or General Description of Project

B10 Fibertop Network Units

#### Asset Component

1845\_Underground Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 394,119
Closing Capital Investment	\$ 394,119
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 9,853
Closing Accumulated Amortization	\$ 9,853
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 384,266
Average Net Fixed Assets	\$ 192,133

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 394,119
UCC Before Half Year Rule	\$ 394,119
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 394,119
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 31,530
Closing UCC	\$ 362,589



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B10 Fibertop Network Units

**Asset Component**

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 5,078,215
Closing Capital Investment	\$ 5,078,215
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 253,911
Closing Accumulated Amortization	\$ 253,911
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 4,824,304
Average Net Fixed Assets	\$ 2,412,152

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$ -
Capital Additions	\$ 5,078,215
UCC Before Half Year Rule	\$ 5,078,215
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 5,078,215
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 406,257
Closing UCC	\$ 4,671,957



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

ISA Year

2013

Details of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

Number of Asset Components

12

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	5,608	3%	47	8%
2 1835_Overhead Conductors and Devices	4,199	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	21,304	3%	47	8%
4 1840_Underground Conduit - Duct Bank	4,422	3%	47	8%
5 1840_Underground Conduit - Vault	19,391	3%	47	8%
6 1845_Underground Conductors and Devices	250,922	3%	47	8%
7 1845_Underground Conductors and Devices - Switch	258,500	5%	47	8%
8 1850_Line Transformers - OH	6,578	3%	47	8%
9 1850_Line Transformers - UG	149,200	3%	47	8%
10 1850_Line Transformers - UG Network w/protector	1,264,046	5%	47	8%
11 1855_Services - UG	1,021	3%	47	8%
12 1855_Services - OH	828	2%	47	8%

2013

Closing Net Fixed Asset 1,896,817

Amortization Expense 89,201

CCA 158,881



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 5,608
Closing Capital Investment	\$ 5,608
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 140
Closing Accumulated Amortization	\$ 140
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 5,468
Average Net Fixed Assets	\$ 2,734

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 5,608
UCC Before Half Year Rule	\$ 5,608
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 5,608
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 449
Closing UCC	\$ 5,159



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 2

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 4,199
Closing Capital Investment	\$ 4,199
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 84
Closing Accumulated Amortization	\$ 84
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 4,116
Average Net Fixed Assets	\$ 2,058

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 4,199
UCC Before Half Year Rule	\$ 4,199
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 4,199
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 336
Closing UCC	\$ 3,864





## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 21,304
Closing Capital Investment	\$ 21,304
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 710
Closing Accumulated Amortization	\$ 710
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 20,594
Average Net Fixed Assets	\$ 10,297

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 21,304
UCC Before Half Year Rule	\$ 21,304
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 21,304
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,704
Closing UCC	\$ 19,600



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 4

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 4,422
Closing Capital Investment	\$ 4,422
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 147
Closing Accumulated Amortization	\$ 147
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 4,275
Average Net Fixed Assets	\$ 2,137

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 4,422
UCC Before Half Year Rule	\$ 4,422
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 4,422
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 354
Closing UCC	\$ 4,068



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 5

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1840 Underground Conduit - Vault

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 19,391
Closing Capital Investment	\$ 19,391
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 485
Closing Accumulated Amortization	\$ 485
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 18,906
Average Net Fixed Assets	\$ 9,453

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 19,391
UCC Before Half Year Rule	\$ 19,391
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 19,391
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,551
Closing UCC	\$ 17,839



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 6

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1845 Underground Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 250,922
Closing Capital Investment	\$ 250,922
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 6,273
Closing Accumulated Amortization	\$ 6,273
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 244,649
Average Net Fixed Assets	\$ 122,325

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 250,922
UCC Before Half Year Rule	\$ 250,922
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 250,922
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 20,074
Closing UCC	\$ 230,848



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 7

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1845\_Underground Conductors and Devices - Switch

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 258,500
Closing Capital Investment	\$ 258,500
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 12,925
Closing Accumulated Amortization	\$ 12,925
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 245,575
Average Net Fixed Assets	\$ 122,787

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 258,500
UCC Before Half Year Rule	\$ 258,500
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 258,500
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 20,680
Closing UCC	\$ 237,820



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 8

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1850 Line Transformers - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 6,578
Closing Capital Investment	\$ 6,578
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 219
Closing Accumulated Amortization	\$ 219
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 6,358
Average Net Fixed Assets	\$ 3,179

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 6,578
UCC Before Half Year Rule	\$ 6,578
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 6,578
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 526
Closing UCC	\$ 6,051



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 9

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1850 Line Transformers - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 149,200
Closing Capital Investment	\$ 149,200
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 4,973
Closing Accumulated Amortization	\$ 4,973
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 144,227
Average Net Fixed Assets	\$ 72,114

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 149,200
UCC Before Half Year Rule	\$ 149,200
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 149,200
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 11,936
Closing UCC	\$ 137,264



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 10

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,264,046
Closing Capital Investment	\$ 1,264,046
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 63,202
Closing Accumulated Amortization	\$ 63,202
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,200,843
Average Net Fixed Assets	\$ 600,422

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,264,046
UCC Before Half Year Rule	\$ 1,264,046
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,264,046
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 101,124
Closing UCC	\$ 1,162,922





## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 11

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1855\_Services - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,021
Closing Capital Investment	\$ 1,021
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 26
Closing Accumulated Amortization	\$ 26
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 995
Average Net Fixed Assets	\$ 498

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,021
UCC Before Half Year Rule	\$ 1,021
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,021
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 82
Closing UCC	\$ 939



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 12

#### Name or General Description of Project

B11 Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)

#### Asset Component

1855\_Services - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 828
Closing Capital Investment	\$ 828
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 17
Closing Accumulated Amortization	\$ 17
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 811
Average Net Fixed Assets	\$ 406

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 828
UCC Before Half Year Rule	\$ 828
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 828
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 66
Closing UCC	\$ 762



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B12 Stations Power Transformers

ISA Year

2013

Details of Project

B12 Stations Power Transformers

Number of Asset Components

3

Asset Component (Click on the Number to View the Component Details)

1	1808_Buildings and Fixtures - Stn Shell Site
2	1820_DS Equip - Normally Primary below 50 kV - Power Transformer
3	1840_Underground Conduit - Duct Bank

Capital Cost

4,475
2,298,779
25,182

Depreciation  
Rate

3%
3%
3%

CCA Class

01
47
47

CCA Rate

4%
8%
8%

2013

Closing Net Fixed Asset

2,255,610

Amortization Expense

72,825

CCA

186,096



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B12 Stations Power Transformers

**Asset Component**

1808 Buildings and Fixtures - Stn Shell Site

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	4,475
Closing Capital Investment	\$	4,475
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 149
Closing Accumulated Amortization	\$	149
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	4,325
Average Net Fixed Assets	\$	2,163

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	4,475
UCC Before Half Year Rule	\$	4,475
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	4,475
CCA Rate Class	01	
CCA Rate	4%	
CCA	\$	179
Closing UCC	\$	4,296



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B12 Stations Power Transformers

**Asset Component**

1820\_DS Equip - Normally Primary below 50 kV - Power Transformer

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	2,298,779
Closing Capital Investment	\$	2,298,779
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 71,837
Closing Accumulated Amortization	\$	71,837
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	2,226,942
Average Net Fixed Assets	\$	1,113,471

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	2,298,779
UCC Before Half Year Rule	\$	2,298,779
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	2,298,779
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	183,902
Closing UCC	\$	2,114,877



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

B12 Stations Power Transformers

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 25,182
Closing Capital Investment	\$ 25,182
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 839
Closing Accumulated Amortization	\$ 839
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 24,343
Average Net Fixed Assets	\$ 12,171

### For PILs Calculation

**UCC**

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 25,182
UCC Before Half Year Rule	\$ 25,182
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 25,182
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 2,015
Closing UCC	\$ 23,167



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

ISA Year

2013

Details of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

Number of Asset Components

10

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Depreciation Rate	CCA Class	CCA Rate
1 1808_Buildings and Fixtures - Stn Shell Site	59,142	3%	01	4%
2 1820_DS Equip - Normally Primary below 50 kV - Indoor Breaker	30,043	3%	47	8%
3 1820_DS Equip - Normally Primary below 50 kV - Switchgear Air	8,374,459	3%	47	8%
4 1820_DS Equip - Normally Primary below 50 kV - Switchgear GIS	136,713	3%	47	8%
5 1830_Poles Towers and Fixtures	31,109	3%	47	8%
6 1835_Overhead Conductors and Devices	69,034	2%	47	8%
7 1835_Overhead Conductors and Devices - Switches	113,478	3%	47	8%
8 1840_Underground Conduit - Duct Bank	149,670	3%	47	8%
9 1845_Underground Conductors and Devices	141,914	3%	47	8%
10 1980_System Supervisory Equipment - Scada RTU	52,610	7%	08	20%

2013

Closing Net Fixed Asset

8,924,433

Amortization Expense

233,737

CCA

736,601



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1808\_Buildings and Fixtures - Stn Shell Site

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 59,142
Closing Capital Investment	\$ 59,142
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,971
Closing Accumulated Amortization	\$ 1,971
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 57,170
Average Net Fixed Assets	\$ 28,585

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 59,142
UCC Before Half Year Rule	\$ 59,142
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 59,142
CCA Rate Class	01
CCA Rate	4%
CCA	\$ 2,366
Closing UCC	\$ 56,776





## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 2

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1820\_DS Equip - Normally Primary below 50 kV - Indoor Breaker

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 30,043
Closing Capital Investment	\$ 30,043
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,001
Closing Accumulated Amortization	\$ 1,001
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 29,042
Average Net Fixed Assets	\$ 14,521

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 30,043
UCC Before Half Year Rule	\$ 30,043
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 30,043
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 2,403
Closing UCC	\$ 27,640



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1820\_DS Equip - Normally Primary below 50 kV - Switchgear Air

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 8,374,459
Closing Capital Investment	\$ 8,374,459
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 209,361
Closing Accumulated Amortization	\$ 209,361
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 8,165,098
Average Net Fixed Assets	\$ 4,082,549

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 8,374,459
UCC Before Half Year Rule	\$ 8,374,459
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 8,374,459
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 669,957
Closing UCC	\$ 7,704,503



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 4

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1820\_DS Equip - Normally Primary below 50 kV - Switchgear GIS

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 136,713
Closing Capital Investment	\$ 136,713
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 3,418
Closing Accumulated Amortization	\$ 3,418
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 133,295
Average Net Fixed Assets	\$ 66,647

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 136,713
UCC Before Half Year Rule	\$ 136,713
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 136,713
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 10,937
Closing UCC	\$ 125,776



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 5

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 31,109
Closing Capital Investment	\$ 31,109
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 778
Closing Accumulated Amortization	\$ 778
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 30,331
Average Net Fixed Assets	\$ 15,166

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 31,109
UCC Before Half Year Rule	\$ 31,109
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 31,109
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 2,489
Closing UCC	\$ 28,620



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 6

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 69,034
Closing Capital Investment	\$ 69,034
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 1,381
Closing Accumulated Amortization	\$ 1,381
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 67,653
Average Net Fixed Assets	\$ 33,827

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 69,034
UCC Before Half Year Rule	\$ 69,034
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 69,034
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 5,523
Closing UCC	\$ 63,511



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 7

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 113,478
Closing Capital Investment	\$ 113,478
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 3,783
Closing Accumulated Amortization	\$ 3,783
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 109,695
Average Net Fixed Assets	\$ 54,848

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 113,478
UCC Before Half Year Rule	\$ 113,478
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 113,478
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 9,078
Closing UCC	\$ 104,399



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 8

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 149,670
Closing Capital Investment	\$ 149,670
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 4,989
Closing Accumulated Amortization	\$ 4,989
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 144,681
Average Net Fixed Assets	\$ 72,340

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 149,670
UCC Before Half Year Rule	\$ 149,670
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 149,670
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 11,974
Closing UCC	\$ 137,696



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 9

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1845 Underground Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 141,914
Closing Capital Investment	\$ 141,914
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 3,548
Closing Accumulated Amortization	\$ 3,548
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 138,366
Average Net Fixed Assets	\$ 69,183

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 141,914
UCC Before Half Year Rule	\$ 141,914
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 141,914
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 11,353
Closing UCC	\$ 130,561





## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 10

#### Name or General Description of Project

B13.1 & 13.2 Stations Switchgear - Muncipal and Transformer Stations

#### Asset Component

1980\_System Supervisory Equipment - Scada RTU

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 52,610
Closing Capital Investment	\$ 52,610
Opening Accumulated Amortization	\$ -
Amortization	7% \$ 3,507
Closing Accumulated Amortization	\$ 3,507
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 49,102
Average Net Fixed Assets	\$ 24,551

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 52,610
UCC Before Half Year Rule	\$ 52,610
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 52,610
CCA Rate Class	08
CCA Rate	20%
CCA	\$ 10,522
Closing UCC	\$ 42,088



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B14 Stations Circuit Breakers

ISA Year

2013

Details of Project

B14 Stations Circuit Breakers

Number of Asset Components

-

Asset Component (Click on the Number to View the Component Details)

1

Capital Cost

-

Depreciation  
Rate

0%

CCA Class

0

CCA Rate

0%

2013

Closing Net Fixed Asset

-

Amortization Expense

-

CCA

-



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B14 Stations Circuit Breakers

**Asset Component**

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	-
Closing Capital Investment	\$	-
Opening Accumulated Amortization	\$	-
Amortization	0%	\$ -
Closing Accumulated Amortization	\$	-
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	-
Average Net Fixed Assets	\$	-

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	-
UCC Before Half Year Rule	\$	-
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	-
CCA Rate Class	0	
CCA Rate	0%	
CCA	\$	-
Closing UCC	\$	-



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B15 Stations Control & Communicaton Systems

ISA Year

2013

Details of Project

B15 Stations Control & Communicaton Systems

Number of Asset Components

-

Asset Component (Click on the Number to View the Component Details)

1

Capital Cost

-

Depreciation  
Rate

0%

CCA Class

0

CCA Rate

0%

2013

Closing Net Fixed Asset

-

Amortization Expense

-

CCA

-



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B15 Stations Control & Communicaton Systems

**Asset Component**

### Average Net Fixed Assets

**Net Fixed Assets**

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ -
Closing Capital Investment	\$ -
Opening Accumulated Amortization	\$ -
Amortization	0% \$ -
Closing Accumulated Amortization	\$ -
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ -
Average Net Fixed Assets	\$ -

### For PILs Calculation

**UCC**

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ -
UCC Before Half Year Rule	\$ -
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ -
CCA Rate Class	0
CCA Rate	0%
CCA	\$ -
Closing UCC	\$ -



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B16 Downtown Station Load Transfers

ISA Year

2013

Details of Project

B16 Downtown Station Load Transfers

Number of Asset Components

-

Asset Component (Click on the Number to View the Component Details)

1

Capital Cost

-

Depreciation  
Rate

0%

CCA Class

0

CCA Rate

0%

2013

Closing Net Fixed Asset

-

Amortization Expense

-

CCA

-



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B16 Downtown Station Load Transfers

**Asset Component**

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	-
Closing Capital Investment	\$	-
Opening Accumulated Amortization	\$	-
Amortization	0%	\$ -
Closing Accumulated Amortization	\$	-
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	-
Average Net Fixed Assets	\$	-

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	-
UCC Before Half Year Rule	\$	-
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	-
CCA Rate Class	0	
CCA Rate	0%	
CCA	\$	-
Closing UCC	\$	-



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B17 Bremner Transformer Station

ISA Year

2013

Details of Project

B17 Bremner Transformer Station

Number of Asset Components

2

Asset Component (Click on the Number to View the Component Details)

1	1840_Underground Conduit - Cable Chamber
2	1808_Buildings and Fixtures - Roadway

Capital Cost

1,506,663

Depreciation  
Rate

2%

CCA Class

47

CCA Rate

8%

2013

Closing Net Fixed Asset

1,940,469

Amortization Expense

494,073

CCA

194,763





## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B17 Bremner Transformer Station

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,506,663
Closing Capital Investment	\$	1,506,663
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 30,133
Closing Accumulated Amortization	\$	30,133
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,476,529
Average Net Fixed Assets	\$	738,265

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,506,663
UCC Before Half Year Rule	\$	1,506,663
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,506,663
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	120,533
Closing UCC	\$	1,386,130



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B17 Bremner Transformer Station

**Asset Component**

1808 Buildings and Fixtures - Roadway

### Average Net Fixed Assets

**Net Fixed Assets**

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 927,879
Closing Capital Investment	\$ 927,879
Opening Accumulated Amortization	\$ -
Amortization	50% \$ 463,939
Closing Accumulated Amortization	\$ 463,939
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 463,939
Average Net Fixed Assets	\$ 231,970

### For PILs Calculation

**UCC**

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 927,879
UCC Before Half Year Rule	\$ 927,879
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 927,879
CCA Rate Class	17
CCA Rate	8%
CCA	\$ 74,230
Closing UCC	\$ 853,649



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B18 Hydro One Capital Contributions

ISA Year

2013

Details of Project

B18 Hydro One Capital Contributions

Number of Asset Components

-

Asset Component (Click on the Number to View the Component Details)

1

Capital Cost

-

Depreciation  
Rate

0%

CCA Class

0

CCA Rate

0%

2013

Closing Net Fixed Asset

-

Amortization Expense

-

CCA

-



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B18 Hydro One Capital Contributions

**Asset Component**

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	-
Closing Capital Investment	\$	-
Opening Accumulated Amortization	\$	-
Amortization	0%	\$ -
Closing Accumulated Amortization	\$	-
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	-
Average Net Fixed Assets	\$	-

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	-
UCC Before Half Year Rule	\$	-
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	-
CCA Rate Class	0	
CCA Rate	0%	
CCA	\$	-
Closing UCC	\$	-



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B19 Feeder Automation

ISA Year

2013

Details of Project

B19 Feeder Automation

Number of Asset Components

-

Asset Component (Click on the Number to View the Component Details)

1

Capital Cost

-

Depreciation  
Rate

0%

CCA Class

0

CCA Rate

0%

2013

Closing Net Fixed Asset

-

Amortization Expense

-

CCA

-



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B19 Feeder Automation

**Asset Component**

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	-
Closing Capital Investment	\$	-
Opening Accumulated Amortization	\$	-
Amortization	0%	\$ -
Closing Accumulated Amortization	\$	-
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	-
Average Net Fixed Assets	\$	-

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	-
UCC Before Half Year Rule	\$	-
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	-
CCA Rate Class	0	
CCA Rate	0%	
CCA	\$	-
Closing UCC	\$	-



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B20 Metering

ISA Year

2013

Details of Project

B20 Metering

Number of Asset Components

2

Asset Component (Click on the Number to View the Component Details)

1	1820_DS Equip - Normally Primary below 50 kV - Grid Point Meters
2	1860_Meters - Smart Meters

Capital Cost

4,379,273

3,374,191

Depreciation  
Rate

4%

7%

CCA Class

47

47

CCA Rate

8%

8%

2013

Closing Net Fixed Asset

7,353,347

Amortization Expense

400,117

CCA

620,277



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

B20 Metering

**Asset Component**

1820\_DS Equip - Normally Primary below 50 kV - Grid Point Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	4,379,273
Closing Capital Investment	\$	4,379,273
Opening Accumulated Amortization	\$	-
Amortization	4%	\$ 175,171
Closing Accumulated Amortization	\$	175,171
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	4,204,102
Average Net Fixed Assets	\$	2,102,051

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	4,379,273
UCC Before Half Year Rule	\$	4,379,273
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	4,379,273
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	350,342
Closing UCC	\$	4,028,931





## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B20 Metering

**Asset Component**

1860 Meters - Smart Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 3,374,191
Closing Capital Investment	\$ 3,374,191
Opening Accumulated Amortization	\$ -
Amortization	7% \$ 224,946
Closing Accumulated Amortization	\$ 224,946
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 3,149,245
Average Net Fixed Assets	\$ 1,574,623

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$ -
Capital Additions	\$ 3,374,191
UCC Before Half Year Rule	\$ 3,374,191
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 3,374,191
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 269,935
Closing UCC	\$ 3,104,256



## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

ISA Year

2013

Details of Project

B21 Externally-Initiated Plant Relocations and Expansions

Number of Asset Components

14

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Depreciation Rate	CCA Class	CCA Rate
1 1830_Poles Towers and Fixtures	310,779	3%	47	8%
2 1835_Overhead Conductors and Devices	437,366	2%	47	8%
3 1835_Overhead Conductors and Devices - Switches	56,806	3%	47	8%
4 1840_Underground Conduit - Cable Chamber	1,717,587	2%	47	8%
5 1840_Underground Conduit - Duct Bank	13,766,401	3%	47	8%
6 1840_Underground Conduit - Vault	218,006	3%	47	8%
7 1840_Underground Conduit - Vault Roof	63,463	5%	47	8%
8 1845_Underground Conductors and Devices	3,701,069	3%	47	8%
9 1845_Underground Conductors and Devices - Switch	316,034	5%	47	8%
10 1850_Line Transformers - OH	45,824	3%	47	8%
11 1850_Line Transformers - UG	1,721	3%	47	8%
12 1850_Line Transformers - UG Network w/protector	99,607	5%	47	8%
13 1855_Services - UG	3,048	3%	47	8%
14 1855_Services - OH	39,106	2%	47	8%

2013

Closing Net Fixed Asset 20,140,798

Amortization Expense 636,017

CCA 1,662,145



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 310,779
Closing Capital Investment	\$ 310,779
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 7,769
Closing Accumulated Amortization	\$ 7,769
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 303,009
Average Net Fixed Assets	\$ 151,505

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 310,779
UCC Before Half Year Rule	\$ 310,779
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 310,779
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 24,862
Closing UCC	\$ 285,917



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	437,366
Closing Capital Investment	\$	437,366
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 8,747
Closing Accumulated Amortization	\$	8,747
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	428,619
Average Net Fixed Assets	\$	214,309

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	437,366
UCC Before Half Year Rule	\$	437,366
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	437,366
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	34,989
Closing UCC	\$	402,377



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 3

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 56,806
Closing Capital Investment	\$ 56,806
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,894
Closing Accumulated Amortization	\$ 1,894
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 54,913
Average Net Fixed Assets	\$ 27,456

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 56,806
UCC Before Half Year Rule	\$ 56,806
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 56,806
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 4,545
Closing UCC	\$ 52,262



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 4

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1840 Underground Conduit - Cable Chamber

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,717,587
Closing Capital Investment	\$ 1,717,587
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 34,352
Closing Accumulated Amortization	\$ 34,352
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,683,235
Average Net Fixed Assets	\$ 841,618

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,717,587
UCC Before Half Year Rule	\$ 1,717,587
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,717,587
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 137,407
Closing UCC	\$ 1,580,180



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 5

**Name or General Description of Project**

B21 Externally-Initiated Plant Relocations and Expansions

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$ -
Capital Investment	\$ 13,766,401
Closing Capital Investment	\$ 13,766,401
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 458,880
Closing Accumulated Amortization	\$ 458,880
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 13,307,521
Average Net Fixed Assets	\$ 6,653,760

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$ -
Capital Additions	\$ 13,766,401
UCC Before Half Year Rule	\$ 13,766,401
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 13,766,401
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 1,101,312
Closing UCC	\$ 12,665,089



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 6

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1840 Underground Conduit - Vault

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 218,006
Closing Capital Investment	\$ 218,006
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 5,450
Closing Accumulated Amortization	\$ 5,450
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 212,555
Average Net Fixed Assets	\$ 106,278

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 218,006
UCC Before Half Year Rule	\$ 218,006
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 218,006
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 17,440
Closing UCC	\$ 200,565





## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 7

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1840 Underground Conduit - Vault Roof

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 63,463
Closing Capital Investment	\$ 63,463
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 3,173
Closing Accumulated Amortization	\$ 3,173
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 60,290
Average Net Fixed Assets	\$ 30,145

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 63,463
UCC Before Half Year Rule	\$ 63,463
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 63,463
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 5,077
Closing UCC	\$ 58,386



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 8

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1845 Underground Conductors and Devices

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 3,701,069
Closing Capital Investment	\$ 3,701,069
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 92,527
Closing Accumulated Amortization	\$ 92,527
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 3,608,542
Average Net Fixed Assets	\$ 1,804,271

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 3,701,069
UCC Before Half Year Rule	\$ 3,701,069
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 3,701,069
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 296,085
Closing UCC	\$ 3,404,983



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 9

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1845 Underground Conductors and Devices - Switch

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 316,034
Closing Capital Investment	\$ 316,034
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 15,802
Closing Accumulated Amortization	\$ 15,802
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 300,232
Average Net Fixed Assets	\$ 150,116

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 316,034
UCC Before Half Year Rule	\$ 316,034
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 316,034
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 25,283
Closing UCC	\$ 290,751



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 10

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1850\_Line Transformers - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 45,824
Closing Capital Investment	\$ 45,824
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,527
Closing Accumulated Amortization	\$ 1,527
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 44,297
Average Net Fixed Assets	\$ 22,148

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 45,824
UCC Before Half Year Rule	\$ 45,824
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 45,824
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 3,666
Closing UCC	\$ 42,158



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 11

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1850 Line Transformers - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 1,721
Closing Capital Investment	\$ 1,721
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 57
Closing Accumulated Amortization	\$ 57
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 1,664
Average Net Fixed Assets	\$ 832

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 1,721
UCC Before Half Year Rule	\$ 1,721
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 1,721
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 138
Closing UCC	\$ 1,584



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 12

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 99,607
Closing Capital Investment	\$ 99,607
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 4,980
Closing Accumulated Amortization	\$ 4,980
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 94,626
Average Net Fixed Assets	\$ 47,313

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 99,607
UCC Before Half Year Rule	\$ 99,607
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 99,607
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 7,969
Closing UCC	\$ 91,638



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 13

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1855\_Services - UG

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 3,048
Closing Capital Investment	\$ 3,048
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 76
Closing Accumulated Amortization	\$ 76
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 2,972
Average Net Fixed Assets	\$ 1,486

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 3,048
UCC Before Half Year Rule	\$ 3,048
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 3,048
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 244
Closing UCC	\$ 2,805



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 14

#### Name or General Description of Project

B21 Externally-Initiated Plant Relocations and Expansions

#### Asset Component

1855\_Services - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 39,106
Closing Capital Investment	\$ 39,106
Opening Accumulated Amortization	\$ -
Amortization	2% \$ 782
Closing Accumulated Amortization	\$ 782
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 38,323
Average Net Fixed Assets	\$ 19,162

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 39,106
UCC Before Half Year Rule	\$ 39,106
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 39,106
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 3,128
Closing UCC	\$ 35,977





## Incremental Capital Project Summary

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

2nd Year of IRM Cycle

Name or General Description of Project

BXX ICM Understatement of Capitalized Labour

ISA Year

2013

Details of Project

BXX ICM Understatement of Capitalized Labour

Number of Asset Components

20

Asset Component (Click on the Number to View the Component Details)	Capital Cost	Depreciation Rate	CCA Class	CCA Rate
1 1808_Buildings and Fixtures - Stn Shell Site	481	3%	01	4%
2 1820_DS Equip - Normally Primary below 50 kV - Grid Point Meters	50,685	4%	47	8%
3 1820_DS Equip - Normally Primary below 50 kV - Power Transformer	19,360	3%	47	8%
4 1820_DS Equip - Normally Primary below 50 kV - Switchgear Air	86,218	3%	47	8%
5 1830_Poles Towers and Fixtures	884,025	3%	47	8%
6 1835_Overhead Conductors and Devices	185,209	2%	47	8%
7 1835_Overhead Conductors and Devices - Switches	72,316	3%	47	8%
8 1840_Underground Conduit - Cable Chamber	68,518	2%	47	8%
9 1840_Underground Conduit - Duct Bank	1,488,435	3%	47	8%
10 1840_Underground Conduit - Vault	77,548	3%	47	8%
11 1840_Underground Conduit - Vault Roof	3,270	5%	47	8%
12 1845_Underground Conductors and Devices	714,263	3%	47	8%
13 1845_Underground Conductors and Devices - Switch	152,986	5%	47	8%
14 1850_Line Transformers - OH	113,827	3%	47	8%
15 1850_Line Transformers - UG	168,333	3%	47	8%
16 1850_Line Transformers - UG Network w/protector	101,090	5%	47	8%
17 1860_Meters - Smart Meters	199,480	7%	47	8%
18 1855_Services - UG	197,206	3%	47	8%
19 1855_Services - OH	46,179	2%	47	8%
20 1980_System Supervisory Equipment - Scada RTU	829	7%	08	20%

2013

Closing Net Fixed Asset 4,484,979

Amortization Expense 145,280

CCA 370,501



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 1

**Name or General Description of Project**

BXX ICM Understatement of Capitalized Labour

**Asset Component**

1808\_Buildings and Fixtures - Stn Shell Site

### Average Net Fixed Assets

**Net Fixed Assets**

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 481
Closing Capital Investment	\$ 481
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 16
Closing Accumulated Amortization	\$ 16
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 465
Average Net Fixed Assets	\$ 233

### For PILs Calculation

**UCC**

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 481
UCC Before Half Year Rule	\$ 481
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 481
CCA Rate Class	01
CCA Rate	4%
CCA	\$ 19
Closing UCC	\$ 462



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 2

**Name or General Description of Project**

BXX ICM Understatement of Capitalized Labour

**Asset Component**

1820\_DS Equip - Normally Primary below 50 kV - Grid Point Meters

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	50,685
Closing Capital Investment	\$	50,685
Opening Accumulated Amortization	\$	-
Amortization	4%	\$ 2,027
Closing Accumulated Amortization	\$	2,027
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	48,658
Average Net Fixed Assets	\$	24,329

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	50,685
UCC Before Half Year Rule	\$	50,685
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	50,685
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	4,055
Closing UCC	\$	46,630



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 3

**Name or General Description of Project**

BXX ICM Understatement of Capitalized Labour

**Asset Component**

1820\_DS Equip - Normally Primary below 50 kV - Power Transformer

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	19,360
Closing Capital Investment	\$	19,360
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 605
Closing Accumulated Amortization	\$	605
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	18,755
Average Net Fixed Assets	\$	9,377

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	19,360
UCC Before Half Year Rule	\$	19,360
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	19,360
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	1,549
Closing UCC	\$	17,811



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 4

#### Name or General Description of Project

BXX ICM Understatement of Capitalized Labour

#### Asset Component

1820\_DS Equip - Normally Primary below 50 kV - Switchgear Air

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 86,218
Closing Capital Investment	\$ 86,218
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 2,155
Closing Accumulated Amortization	\$ 2,155
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 84,063
Average Net Fixed Assets	\$ 42,031

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 86,218
UCC Before Half Year Rule	\$ 86,218
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 86,218
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 6,897
Closing UCC	\$ 79,321



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 5

#### Name or General Description of Project

BXX ICM Understatement of Capitalized Labour

#### Asset Component

1830\_Poles Towers and Fixtures

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 884,025
Closing Capital Investment	\$ 884,025
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 22,101
Closing Accumulated Amortization	\$ 22,101
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 861,925
Average Net Fixed Assets	\$ 430,962

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 884,025
UCC Before Half Year Rule	\$ 884,025
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 884,025
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 70,722
Closing UCC	\$ 813,303



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 6

**Name or General Description of Project**

BXX ICM Understatement of Capitalized Labour

**Asset Component**

1835\_Overhead Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	185,209
Closing Capital Investment	\$	185,209
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 3,704
Closing Accumulated Amortization	\$	3,704
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	181,505
Average Net Fixed Assets	\$	90,753

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	185,209
UCC Before Half Year Rule	\$	185,209
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	185,209
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	14,817
Closing UCC	\$	170,393



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 7

**Name or General Description of Project**

BXX ICM Understatement of Capitalized Labour

**Asset Component**

1835\_Overhead Conductors and Devices - Switches

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	72,316
Closing Capital Investment	\$	72,316
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 2,411
Closing Accumulated Amortization	\$	2,411
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	69,905
Average Net Fixed Assets	\$	34,953

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	72,316
UCC Before Half Year Rule	\$	72,316
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	72,316
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	5,785
Closing UCC	\$	66,531





## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 8

**Name or General Description of Project**

BXX ICM Understatement of Capitalized Labour

**Asset Component**

1840\_Underground Conduit - Cable Chamber

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
 Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	68,518
Closing Capital Investment	\$	68,518
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 1,370
Closing Accumulated Amortization	\$	1,370
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	67,147
Average Net Fixed Assets	\$	33,574

### For PILs Calculation

**UCC**

2013  
 Forecasted

Opening UCC	\$	-
Capital Additions	\$	68,518
UCC Before Half Year Rule	\$	68,518
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	68,518
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	5,481
Closing UCC	\$	63,036



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 9

**Name or General Description of Project**

BXX ICM Understatement of Capitalized Labour

**Asset Component**

1840 Underground Conduit - Duct Bank

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	1,488,435
Closing Capital Investment	\$	1,488,435
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 49,615
Closing Accumulated Amortization	\$	49,615
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	1,438,821
Average Net Fixed Assets	\$	719,410

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	1,488,435
UCC Before Half Year Rule	\$	1,488,435
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	1,488,435
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	119,075
Closing UCC	\$	1,369,361



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 10

#### Name or General Description of Project

BXX ICM Understatement of Capitalized Labour

#### Asset Component

1840 Underground Conduit - Vault

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 77,548
Closing Capital Investment	\$ 77,548
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 1,939
Closing Accumulated Amortization	\$ 1,939
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 75,609
Average Net Fixed Assets	\$ 37,805

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 77,548
UCC Before Half Year Rule	\$ 77,548
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 77,548
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 6,204
Closing UCC	\$ 71,344



## Incremental Capital Project Summary

[Return to Main Summary](#)

### Fixed Asset Amortization and UCC 11

**Name or General Description of Project**

BXX ICM Understatement of Capitalized Labour

**Asset Component**

1840\_Underground Conduit - Vault Roof

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment		\$	-
Capital Investment		\$	3,270
Closing Capital Investment		\$	3,270
Opening Accumulated Amortization		\$	-
Amortization	5%	\$	164
Closing Accumulated Amortization		\$	164
Opening Net Fixed Assets		\$	-
Closing Net Fixed Assets		\$	3,107
Average Net Fixed Assets		\$	1,553

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC		\$	-
Capital Additions		\$	3,270
UCC Before Half Year Rule		\$	3,270
Half Year Rule (1/2 Additions - Disposals)		\$	-
Reduced UCC		\$	3,270
CCA Rate Class	47		
CCA Rate	8%		
CCA		\$	262
Closing UCC		\$	3,009



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 12

**Name or General Description of Project**

BXX ICM Understatement of Capitalized Labour

**Asset Component**

1845 Underground Conductors and Devices

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	714,263
Closing Capital Investment	\$	714,263
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 17,857
Closing Accumulated Amortization	\$	17,857
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	696,406
Average Net Fixed Assets	\$	348,203

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	714,263
UCC Before Half Year Rule	\$	714,263
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	714,263
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	57,141
Closing UCC	\$	657,122



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 13

**Name or General Description of Project**

BXX ICM Understatement of Capitalized Labour

**Asset Component**

1845\_Underground Conductors and Devices - Switch

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	152,986
Closing Capital Investment	\$	152,986
Opening Accumulated Amortization	\$	-
Amortization	5%	\$ 7,649
Closing Accumulated Amortization	\$	7,649
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	145,336
Average Net Fixed Assets	\$	72,668

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	152,986
UCC Before Half Year Rule	\$	152,986
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	152,986
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	12,239
Closing UCC	\$	140,747



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 14

#### Name or General Description of Project

BXX ICM Understatement of Capitalized Labour

#### Asset Component

1850\_Line Transformers - OH

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 113,827
Closing Capital Investment	\$ 113,827
Opening Accumulated Amortization	\$ -
Amortization	3% \$ 3,794
Closing Accumulated Amortization	\$ 3,794
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 110,033
Average Net Fixed Assets	\$ 55,016

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 113,827
UCC Before Half Year Rule	\$ 113,827
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 113,827
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 9,106
Closing UCC	\$ 104,721



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 15

**Name or General Description of Project**

BXX ICM Understatement of Capitalized Labour

**Asset Component**

1850\_Line Transformers - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	168,333
Closing Capital Investment	\$	168,333
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 5,611
Closing Accumulated Amortization	\$	5,611
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	162,722
Average Net Fixed Assets	\$	81,361

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	168,333
UCC Before Half Year Rule	\$	168,333
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	168,333
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	13,467
Closing UCC	\$	154,866





## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 16

#### Name or General Description of Project

BXX ICM Understatement of Capitalized Labour

#### Asset Component

1850 Line Transformers - UG Network w/protector

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 101,090
Closing Capital Investment	\$ 101,090
Opening Accumulated Amortization	\$ -
Amortization	5% \$ 5,055
Closing Accumulated Amortization	\$ 5,055
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 96,036
Average Net Fixed Assets	\$ 48,018

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 101,090
UCC Before Half Year Rule	\$ 101,090
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 101,090
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 8,087
Closing UCC	\$ 93,003



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 17

#### Name or General Description of Project

BXX ICM Understatement of Capitalized Labour

#### Asset Component

1860 Meters - Smart Meters

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 199,480
Closing Capital Investment	\$ 199,480
Opening Accumulated Amortization	\$ -
Amortization	7% \$ 13,299
Closing Accumulated Amortization	\$ 13,299
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 186,181
Average Net Fixed Assets	\$ 93,090

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 199,480
UCC Before Half Year Rule	\$ 199,480
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 199,480
CCA Rate Class	47
CCA Rate	8%
CCA	\$ 15,958
Closing UCC	\$ 183,521



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 18

**Name or General Description of Project**

BXX ICM Understatement of Capitalized Labour

**Asset Component**

1855\_Services - UG

### Average Net Fixed Assets

**Net Fixed Assets**

2013

Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	197,206
Closing Capital Investment	\$	197,206
Opening Accumulated Amortization	\$	-
Amortization	3%	\$ 4,930
Closing Accumulated Amortization	\$	4,930
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	192,276
Average Net Fixed Assets	\$	96,138

### For PILs Calculation

**UCC**

2013

Forecasted

Opening UCC	\$	-
Capital Additions	\$	197,206
UCC Before Half Year Rule	\$	197,206
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	197,206
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	15,777
Closing UCC	\$	181,430



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 19

**Name or General Description of Project**

BXX ICM Understatement of Capitalized Labour

**Asset Component**

1855\_Services - OH

### Average Net Fixed Assets

**Net Fixed Assets**

2013  
Forecasted

Opening Capital Investment	\$	-
Capital Investment	\$	46,179
Closing Capital Investment	\$	46,179
Opening Accumulated Amortization	\$	-
Amortization	2%	\$ 924
Closing Accumulated Amortization	\$	924
Opening Net Fixed Assets	\$	-
Closing Net Fixed Assets	\$	45,255
Average Net Fixed Assets	\$	22,628

### For PILs Calculation

**UCC**

2013  
Forecasted

Opening UCC	\$	-
Capital Additions	\$	46,179
UCC Before Half Year Rule	\$	46,179
Half Year Rule (1/2 Additions - Disposals)	\$	-
Reduced UCC	\$	46,179
CCA Rate Class	47	
CCA Rate	8%	
CCA	\$	3,694
Closing UCC	\$	42,485



## Incremental Capital Project Summary

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### Fixed Asset Amortization and UCC 20

#### Name or General Description of Project

BXX ICM Understatement of Capitalized Labour

#### Asset Component

1980\_System Supervisory Equipment - Scada RTU

### Average Net Fixed Assets

#### Net Fixed Assets

	2013 Forecasted
Opening Capital Investment	\$ -
Capital Investment	\$ 829
Closing Capital Investment	\$ 829
Opening Accumulated Amortization	\$ -
Amortization	7% \$ 55
Closing Accumulated Amortization	\$ 55
Opening Net Fixed Assets	\$ -
Closing Net Fixed Assets	\$ 774
Average Net Fixed Assets	\$ 387

### For PILs Calculation

#### UCC

	2013 Forecasted
Opening UCC	\$ -
Capital Additions	\$ 829
UCC Before Half Year Rule	\$ 829
Half Year Rule (1/2 Additions - Disposals)	\$ -
Reduced UCC	\$ 829
CCA Rate Class	08
CCA Rate	20%
CCA	\$ 166
Closing UCC	\$ 663

1 **DRAFT ACCOUNTING ORDER**

2

3 Toronto Hydro-Electric System Limited (“THESL”) shall establish Subaccounts to Account 1508  
 4 – Other Regulatory Assets, as listed and described in Schedule 2 to this Appendix, effective  
 5 June 1, 2013.

6

7 Entries to these accounts shall be as described in Chapter 3, Section 2.2.7 of the Ontario Energy  
 8 Board’s (“OEB”) *Filing Requirements for Electricity Transmission and Distribution*  
 9 *Applications*, updated June 28, 2012 and as per the OEB’s EB-2012-0064 Partial Decision and  
 10 Order.

11

12 Examples of the proposed accounting entries are provided below.

13

14 A. To record the 2013 Eligible ICM capital expenditures, subject to the assets coming into  
 15 service:

Dr / Cr	OEB account	Amount - \$
Dr	1508 Other Regulatory Asset, sub-account Incremental Capital Expenditures - Specific Project	\$xxx
Cr	2055 Construction Work in Progress Electric	(\$xxx)

16 B. To record the monthly amortization of the 2013 ICM capital assets in a separate amortization  
 17 account of the sub-account, Incremental Capital Expenditures:

Dr / Cr	OEB account	Amount - \$
Dr	1508 Other Regulatory Asset, sub-account Incremental Capital Expenditures - Amortization Expense - Specific Project	\$xxx
Cr	1508 Other Regulatory Asset, sub-account Incremental Capital Expenditures - Accumulated Amortization - Specific Project	(\$xxx)

1 C. To record the ICM Rate Rider revenue billed to THESL customers:

Dr / Cr	OEB account	Amount - \$
Dr	1100 Customer Accounts Receivable	\$xxx
Cr	1508 Other Regulatory Asset, sub-account Incremental Capital Expenditures - ICM Rate Rider Revenue	(\$xxx)

2 D. To record the monthly Carrying Charges in sub-accounts Incremental Capital Expenditures  
 3 and Incremental Capital Expenditures rate rider, as follows:

Dr / Cr	OEB account	Amount - \$
Dr	1508 Other Regulatory Asset, sub-account Incremental Capital Expenditures - Carrying Charges - ICM Expenditures	\$xxx
Cr	1508 Other Regulatory Asset, sub-account Incremental Capital Expenditures - Carrying Charges - ICM Rate Rider Revenue	(\$xxx)
Cr	4375 Revenues from Non-Utility Operations	(\$xxx)

**Proposed Sub-Accounts - Regulatory Asset Account 1508 - Other Regulatory Assets**

<b>Sub-account Name</b>	<b>Purpose</b>
Incremental Capital Expenditures - Underground Infrastructure	To record the in-service asset costs for this named project
Incremental Capital Expenditures - PILC Piece Outs and Leakers	To record the in-service asset costs for this named project
Incremental Capital Expenditures - Handwell Replacment	To record the in-service asset costs for this named project
Incremental Capital Expenditures - Overhead Infrastructure	To record the in-service asset costs for this named project
Incremental Capital Expenditures - Box Construction	To record the in-service asset costs for this named project
Incremental Capital Expenditures - Rear Lot Construction	To record the in-service asset costs for this named project
Incremental Capital Expenditures - Network Vault & Roofs	To record the in-service asset costs for this named project
Incremental Capital Expenditures - Fibertop Network Units	To record the in-service asset costs for this named project
Incremental Capital Expenditures - Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)	To record the in-service asset costs for this named project
Incremental Capital Expenditures - Stations Power Transformers	To record the in-service asset costs for this named project
Incremental Capital Expenditures - Stations Switchgear - Muncipal and Transformer Stations	To record the in-service asset costs for this named project
Incremental Capital Expenditures - Bremner Transformer Station	To record the in-service asset costs for this named project
Incremental Capital Expenditures - Metering	To record the in-service asset costs for this named project
Incremental Capital Expenditures - Externally-Initiated Plant Relocations and Expansions	To record the in-service asset costs for this named project
Incremental Capital Expenditures - Amortization Expense - Underground Infrastructure	To record the amortization expense for this named project
Incremental Capital Expenditures - Amortization Expense - PILC Piece Outs and Leakers	To record the amortization expense for this named project
Incremental Capital Expenditures - Amortization Expense - Handwell Replacment	To record the amortization expense for this named project
Incremental Capital Expenditures - Amortization Expense - Overhead Infrastructure	To record the amortization expense for this named project
Incremental Capital Expenditures - Amortization Expense - Box Construction	To record the amortization expense for this named project
Incremental Capital Expenditures - Amortization Expense - Rear Lot Construction	To record the amortization expense for this named project
Incremental Capital Expenditures - Amortization Expense - Network Vault & Roofs	To record the amortization expense for this named project
Incremental Capital Expenditures - Amortization Expense - Fibertop Network Units	To record the amortization expense for this named project
Incremental Capital Expenditures - Amortization Expense - Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)	To record the amortization expense for this named project
Incremental Capital Expenditures - Amortization Expense - Stations Power Transformers	To record the amortization expense for this named project
Incremental Capital Expenditures - Amortization Expense - Stations Switchgear - Muncipal and Transformer Stations	To record the amortization expense for this named project
Incremental Capital Expenditures - Amortization Expense - Bremner Transformer Station	To record the amortization expense for this named project
Incremental Capital Expenditures - Amortization Expense - Metering	To record the amortization expense for this named project
Incremental Capital Expenditures - Amortization Expense - Externally-Initiated Plant Relocations and Expansions	To record the amortization expense for this named project
Incremental Capital Expenditures - Accumulated Amortization - Underground Infrastructure	To record the accumulated amortization for this named project
Incremental Capital Expenditures - Accumulated Amortization - PILC Piece Outs and Leakers	To record the accumulated amortization for this named project
Incremental Capital Expenditures - Accumulated Amortization - Handwell Replacment	To record the accumulated amortization for this named project
Incremental Capital Expenditures - Accumulated Amortization - Overhead Infrastructure	To record the accumulated amortization for this named project
Incremental Capital Expenditures - Accumulated Amortization - Box Construction	To record the accumulated amortization for this named project
Incremental Capital Expenditures - Accumulated Amortization - Network Vault & Roofs	To record the accumulated amortization for this named project
Incremental Capital Expenditures - Accumulated Amortization - Fibertop Network Units	To record the accumulated amortization for this named project
Incremental Capital Expenditures - Accumulated Amortization - Automatic Transfer Switches (ATS) & Reverse Power Breakers (RPB)	To record the accumulated amortization for this named project
Incremental Capital Expenditures - Accumulated Amortization - Stations Power Transformers	To record the accumulated amortization for this named project
Incremental Capital Expenditures - Accumulated Amortization - Stations Switchgear - Muncipal and Transformer Stations	To record the accumulated amortization for this named project
Incremental Capital Expenditures - Accumulated Amortization - Bremner Transformer Station	To record the accumulated amortization for this named project
Incremental Capital Expenditures - Accumulated Amortization - Metering	To record the accumulated amortization for this named project
Incremental Capital Expenditures - Accumulated Amortization - Externally-Initiated Plant Relocations and Expansions	To record the accumulated amortization for this named project
Incremental Capital Expenditures - Carrying Charges - ICM Expenditures	To record carrying charges on monthly opening balances of Total non-Bremner ICM expenditures
Incremental Capital Expenditures - Carrying Charges - Bremner Expenditures	To record carrying charges on monthly opening balances for Bremner expenditures
Incremental Capital Expenditures - ICM Rate Rider Revenue	To record revenue collected from 2013 ICM rate riders
Incremental Capital Expenditures - Bremner Rate Rider Revenue	To record revenue collected from 2013 Bremner rate rider
Incremental Capital Expenditures - Carrying Charges - ICM Rate Rider Revenue	To record carrying charges on monthly balances of ICM rate rider revenues
Incremental Capital Expenditures - Carrying Charges - Bremner Rate Rider Revenue	To record carrying charges on monthly balances of Bremner rate rider revenues