Ontario Energy Board
Commission de l'énergie de l'Ontario

2009 OEB 3GIRM Supplementary Filing Module

How to Turn on Macros

Purpose of this Workbook:

This workbook has been developed to assist the applicant in filing for 3GIRM rates. This workbook calculates:

1. Revenue/Cost ratio adjustments
2. 3GIRM K-factor adjustment
3. 3GIRM Price Cap Adjustment
4. Shared Tax Saving Rate Rider
5. Incremental Capital Rate Rider

Note: All Applicants have a stretch factor group of II or .40 until the listing is finalized. This will be adjusted later.

Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.
For best viewing, set your screen resolution to 1280 by 960 pixels

Applicant Name	**PUC Distribution Inc.**
Applicant Service Area	
OEB Application Number	**EB-2008-0208**
LDC Licence Number	**ED-2002-0546**
Stretch Factor Group	**II**
Stretch Factor Value	**0.4000%**

Please Note:
In the event of an inconsistency between this model and any element of the July 15, 2008 "Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors ", the September 5, 2008 "Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors", or other related Board Direction, the Board direction governs.

Ontario Energy Board
Commission de l'énergie de l'Ontario
2009 OEB 3GIRM Supplementary Filing Module

Sheet Name

Ontario Energy Board
Commission de l'énergie de l'Ontario

2009 OEB 3GIRM Supplementary Filing Module

Table of Contents

Purpose of this sheet:
To record general rate class billing determinants and base distribution rates.

Steps:
1. Assign applicants general rate classes,
2. Enter billing determinants as approved in the last rate re-basing, and
3. Enter the base rates (service charge and distribution volumetric charge net of rate adders)

Instructions:
1. Select rate group from drop down in column C
2. Select rate class from drop down in column D
3. Enter number of customers in column I (A)
4. Enter kWh in column J (B) for all classes
5. Enter kW in column K (C) for customer groups billed in kW or kVA
6. Enter base service charge as found on rate generator sheet "C7.1 Base Dist Rates Gen" in column M (D)
7. Enter base distribution volumetric kWh as found on rate generator sheet "C7.1 Base Dist Rates Gen" in column N (E)
8. Enter base distribution volumetric kW as found on rate generator sheet "C7.1 Base Dist Rates Gen" in column O (F)

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-basing Billed Customers or Connections A	Re-basing Billed kWh B	Re-basing Billed kW C	Current Base Service Charge D	Current Base Distribution Volumetric Rate kWh E	Current 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	Total Revenue by Rate Class 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
RES	Residential	Customer	kWh	28,675	352,377,221		$8.65	$0.0150		$2,976,465	$5,290,592	$0	$8,267,057	36.0%	64.0%	0.0%	55.4%
GSLT50	General Service Less Than 50 kW	Customer	kWh	3,294	96,197,960		$15.40	$0.0185		$608,731	$1,781,182	$0	$2,389,913	25.5%	74.5%	0.0%	16.0%
GSGT50	General Service 50 to 4,999 kW	Customer	kW	426	265,745,829	675,865	$150.07		$4.5237	$767,158	$0	$3,057,384	$3,824,542	20.1%	0.0%	79.9%	25.6%
USL	Unmetered Scattered Load	Customer	kWh	26	755,305		$10.94	$0.0269		$3,413	$20,309	$0	$23,722	14.4%	85.6%	0.0%	0.2%
Sen	Sentinel Lighting	Connection	kW	436	273,329	759	$1.93		$17.9528	$10,098	$0	$13,626	$23,724	42.6%	0.0%	57.4%	0.2%
SL	Street Lighting	Connection	kW	8,753	7,051,649	21,706	$1.56		$10.1419	$163,856	$0	$220,141	$383,997	42.7%	0.0%	57.3%	2.6%
NA	Rate Class 7	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 8	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 9	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 10	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 11	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 12	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 13	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 14	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 15	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 16	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 17	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 18	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 19	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 20	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 21	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 22	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 23	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 24	NA	NA							$0	$0	$0	$0				0.0%
NA	Rate Class 25	NA	NA							$0	$0	$0	$0				0.0%
										$4,529,721	$7,092,082	$3,291,152	$14,912,955				100.0%

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Purpose of this sheet:
To record unique rate class billing determinants and base distribution rates.

Steps:
1. Assign applicants Unique rate classes,
2. Enter billing determinants as approved in the last rate re-basing, and
3. Enter the base rates (service charge and distribution volumetric charge net of rate adders)

Instructions:
1. Select rate group from drop down in column C
2. Select rate class from drop down in column D
3. Enter number of customers in column I (A)

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-Basing Billed Customers or Connections A	Re-Basing Billed kWh B	Re-Basing Billed kW C	Current Base Service Charge D	Current Base Distribution Volumetric Rate kWh E	Current 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	Total Revenue by Rate Class J = G + H +	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
NA	Rate Class 26	NA	NA							$0	$0	$0	$0				
NA	Rate Class 27	NA	NA							$0	$0	$0	$0				
NA	Rate Class 28	NA	NA							$0	$0	$0	$0				
NA	Rate Class 29	NA	NA							$0	$0	$0	$0				
NA	Rate Class 30	NA	NA							$0	$0	$0	$0				
NA	Rate Class 31	NA	NA							$0	$0	$0	$0				
NA	Rate Class 32	NA	NA							$0	$0	$0	$0				
NA	Rate Class 33	NA	NA							$0	$0	$0	$0				
NA	Rate Class 34	NA	NA							$0	$0	$0	$0				
NA	Rate Class 35	NA	NA							$0	$0	$0	$0				
										$0	$0	$0	$0				0.0%

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Purpose of this sheet:
This sheet discloses the revenue requirement recovered by the rebased distribution rates approved in the 2008 cost of service review.

Steps:
1. From the last rebasing, identify the various inputs to determine the revenue requirement recovered by distribution rates.
2. Balance the resulting amount to sheets B1.1 and B1.2
3. Reconcile the difference if material (other than the results of rate rounding).

Applicants Rate Base	Last Rate Re-Basing Amount			
Average Net Fixed Assets				
Gross Fixed Assets - Re-Basing Opening	$ 79,274,399	A		
Add: CWIP Re-Basing Opening		B		
Re-Basing Capital Additions	$ 4,900,000	C		
Re-Basing Capital Disposals		D		
Re-Basing Capital Retirements	$ 1,433,932	E		
Deduct: CWIP Re-Basing Closing		F		
Gross Fixed Assets - Re-Basing Closing	$ 85,608,331	G		
Average Gross Fixed Assets			$ 82,441,365	H = (A + G) / 2
Accumulated Depreciation - Re-Basing Opening	$ 42,950,631	I		
Re-Basing Depreciation Expense	$ 3,165,769	J		
Re-Basing Disposals		K		
Re-Basing Retirements	$ 1,433,932	L		
Accumulated Depreciation - Re-Basing Closing	$ 47,550,332	M		
Average Accumulated Depreciation			$ 45,250,482	N = (I + M) / 2
Average Net Fixed Assets			**$ 37,190,884**	O = H - M
Working Capital Allowance				
Working Capital Allowance Base	$ 56,190,596	P		
Working Capital Allowance Rate	15.0%	Q		
Working Capital Allowance			**$ 8,428,589**	R = P * Q
Rate Base			**$ 45,619,473**	S = O + R
Return on Rate Base				
Deemed ShortTerm Debt %	4.00%	T	$ 1,824,779	W = S * T
Deemed Long Term Debt %	49.33%	U	$ 22,504,086	X = S * U
Deemed Equity %	46.67%	V	$ 21,290,608	Y = S * V
Short Term Interest	4.47%	Z	$ 81,568	AC = W * Z
Long Term Interest	6.10%	AA	$ 1,372,749	AD = X * AA
Return on Equity	8.57%	AB	$ 1,824,605	AE = Y * AB
Return on Rate Base			**$ 3,278,922**	AF = AC + AD + AE
Distribution Expenses				
OM&A Expenses	$ 7,980,150	AG		
Amortization	$ 3,165,769	AH		
Ontario Capital Tax (F1.1 Z-Factor Tax Changes)	$ 68,894	AI		
Grossed Up PILs (F1.1 Z-Factor Tax Changes)	$ 1,286,785	AJ		
Low Voltage	$ -	AK		
Transformer Allowance	$ 86,864	AL		
	$ -	AM		
	$ -	AN		
	$ -	AO		
			$ 12,588,462	AP = SUM (AG : AO)
Revenue Offsets				
Specific Service Charges	-$ 172,900	AQ		
Late Payment Charges	-$ 195,000	AR		
Other Distribution Income	-$ 604,821	AS		
Other Income and Deductions	$ -	AT	**-$ 972,721**	AU = SUM (AQ : AT)
Revenue Requirement from Distribution Rates			**$ 14,894,663**	AV = AP + AU
Rate Classes Revenue				
Rate Classes Revenue - General (B1.1 Re-Basing Revenue - Gen)	$ 14,912,955	AW		
Rate Classes Revenue - Unique (B2.1 Re-Basing Revenue - Unique)	$ -	AX		
Rate Classes Revenue - Total			**$ 14,912,955**	AY = AW + AX
Difference			-$ 18,292	AZ = AV - AY
Difference (Percentage - should be less than 1%)			-0.12%	

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Purpose of this sheet:
This sheet may be completed by applicants required to make adjustment to revenue cost ratios. This sheet captures the allocation of costs to the affected rate classes.

Steps:
1. From the last rebasing identify the cost allocation study used.
2. Enter the original revenue and expenses to the assigned rate classes.

Note:
This sheet may be completed by applicants required to make revenue cost ratio adjustments. The completion of the revenue component is

Rate Class	Total Revenue	% of Revenue	Total Expenses	% of Cost	Allocated Net Income (NI)	% of All NI	Total Expenses plus Allocated Net Income	% Tot Exp plus All NI	Revenue/Cost Ratio %
	A	B = A / $J	C	D = C / $K	E	F = E / $L	G = C + D	H = G / $M	I = A / H
Residential							$ -		
General Service Less Than 50 kW							$ -		
General Service 50 to 4,999 kW							$ -		
Unmetered Scattered Load							$ -		
Sentinel Lighting							$ -		
Street Lighting							$ -		
Rate Class 7							$ -		
Rate Class 8							$ -		
Rate Class 9							$ -		
Rate Class 10							$ -		
Rate Class 11							$ -		
Rate Class 12							$ -		
Rate Class 13							$ -		
Rate Class 14							$ -		
Rate Class 15							$ -		
Rate Class 16							$ -		
Rate Class 17							$ -		
Rate Class 18							$ -		
Rate Class 19							$ -		
Rate Class 20							$ -		
Rate Class 21							$ -		
Rate Class 22							$ -		
Rate Class 23							$ -		
Rate Class 24							$ -		
Rate Class 25							$ -		
	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	
	J		K		L		M		

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Purpose of this sheet:

This sheet may be completed by applicants who have unique rate classes requiring adjustment to revenue cost ratios. This shee captures the allocation of costs to the affected rate classes.

Steps:

1. From the last rebasing, identify the cost allocation study used.
2. Enter the original revenue and expenses to the assigned rate classes.

Note:

This sheet may be completed by applicants required to make revenue cost ratio adjustments. The completion of the revenue

Rate Class	Total Revenue A	% of Revenue B = A / $J	Total Expenses C	% of Cost D = C / $K	Allocated Net Income (NI) E	% of All NI F = E / $L	Total Expenses plus Allocated Net Income G = C + D	% Tot Exp plus All NI H = G / $M	Revenue/Cost Ratio % I = A / H
Rate Class 26							$ -		
Rate Class 27							$ -		
Rate Class 28							$ -		
Rate Class 29							$ -		
Rate Class 30							$ -		
Rate Class 31							$ -		
Rate Class 32							$ -		
Rate Class 33							$ -		
Rate Class 34							$ -		
Rate Class 35							$ -		
	$ -	0.0%	$ -	0.0%	$ -	0.0%	$ -	0.0%	
	J		K		L		M		

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Purpose of this sheet:

This sheet shows the calculation of expenses for general classes when applied to the re-based revenue as calculated on sheet B1.1. The result is the revenue cost ratio from the re-basing.

Note:

It is important that the ratios in E (column K) be close to those in the rebasing Decision, or supplied in support of the draft Rate Order. If the difference is material, then 1) the applicant may wish to check the accuracy of the inputs at B1.1, or 2) assure that the anomaly is not due to a unique classe that prevents a proper reconciliation.

Rate Class	Total Revenue A	% of Revenue B = A / $H	Total Expenses plus Allocated Net Income C	% Tot Exp plus All NI D = C / $I	Revenue/ Cost Ratio % E = B / D	% Recovered from Monthly Service Charge F	% Recovered from Volumetric Distribution Charge G
Residential	$ 8,267,057	55.4%				36.0%	64.0%
General Service Less Than 50 kW	$ 2,389,913	16.0%				25.5%	74.5%
General Service 50 to 4,999 kW	$ 3,824,542	25.6%				20.1%	79.9%
Unmetered Scattered Load	$ 23,722	0.2%				14.4%	85.6%
Sentinel Lighting	$ 23,724	0.2%				42.6%	57.4%
Street Lighting	$ 383,997	2.6%				42.7%	57.3%
Rate Class 7	$ -	0.0%					
Rate Class 8	$ -	0.0%					
Rate Class 9	$ -	0.0%					
Rate Class 10	$ -	0.0%					
Rate Class 11	$ -	0.0%					
Rate Class 12	$ -	0.0%					
Rate Class 13	$ -	0.0%					
Rate Class 14	$ -	0.0%					
Rate Class 15	$ -	0.0%					
Rate Class 16	$ -	0.0%					
Rate Class 17	$ -	0.0%					
Rate Class 18	$ -	0.0%					
Rate Class 19	$ -	0.0%					
Rate Class 20	$ -	0.0%					
Rate Class 21	$ -	0.0%					
Rate Class 22	$ -	0.0%					
Rate Class 23	$ -	0.0%					
Rate Class 24	$ -	0.0%					
Rate Class 25	$ -	0.0%					
	$14,912,955	100.0%	$ -	0.0%			
	H		I				

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Purpose of this sheet:

This sheet shows the calculation of expenses for unique classes when applied to the re-based revenue as calculated on sheet B2.1. The result is the revenue cost ratio from the re-basing.

Rate Class	Total Revenue A	% of Revenue B = A / $H	Total Expenses plus Allocated Net Income C	% Tot Exp plus All NI D = C / $I	Revenue/Cost Ratio % E = B / D	% Recovered from Monthly Service Charge F	% Recovered from Volumetric Distribution Charge G
Rate Class 26	$ -						0.0%
Rate Class 27	$ -						0.0%
Rate Class 28	$ -						0.0%
Rate Class 29	$ -						0.0%
Rate Class 30	$ -						0.0%
Rate Class 31	$ -						0.0%
Rate Class 32	$ -						0.0%
Rate Class 33	$ -						0.0%
Rate Class 34	$ -						0.0%
Rate Class 35	$ -						0.0%
	$ -	0.0%	$ -	0.0%			
	H		I				

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Purpose of this sheet:
This sheet aids in the re-allocation of revenues for general classes. The result is the revenue cost ratio adjustment as required.

Steps:
1. The "Adjust Revenue/Cost Ratio %" (B) is originally set to the value shown in (A).

2. By entering the value(s) of the target ratio as required against the rate class that are to be adjusted, a formulaic adjustment to the current rate in proportion to the classes fixed variable split will result.

3. The value computed in step 2 will not complete the transition to the new ratio. The applicant can perform a "goal seek" calculation which will adjust the input variable to arrive at the target. On the menu bar select "Tools" - "Goal Seek" - "Set Cell" (select cell in column C) - "To Value" (enter target value i.e. .58) - "By Changing Value" (select cell in column B). To work properly column B must have a numeric value.

4. Once the target values are set, the applicant can iterate the ratios for each rate class. The objective is to obtain an "Out of Balance" value (under column F) close to Zero. This can be acheived by using goal seek, solver or manual iteration adjustments.

5. Manual adjustments can also be entered in Columns G, H & I.

6. Transfer the resultant adjustments found in Columns J, K & L to the 2009 OEB 3GIRM Rate Generator sheet "D1.2 Reven Cost Ratio Adj - Gen"

Rate Class	Current Revenue/Cost Ratio % A	Adjust Revenue/Cost Ratio % B	Resultant Revenue/Cost Ratio % C	Formulaic Adjustment to Service Charge D	Formulaic Adjustment to Distribution Volumetric Rate kWh E	Formulaic Adjustment to Distribution Volumetric Rate kW F	Manual Adjustment to Service Charge G	Manual Adjustment to Distribution Volumetric Rate kWh H	Manual Adjustment to Distribution Volumetric Rate kW I	Resultant Adjustment to Service Charge J	Resultant Adjustment to Distribution Volumetric Rate kWh K	Resultant Adjustment to Distribution Volumetric Rate kW L	Base % Recovered from Monthly Service Charge M	Base % Recovered from Volumetric Distribution Charge N	Ratio Adjusted% Recovered from Monthly Service Charge O	Ratio Adjusted % Recovered from Volumetric Distribution Charge P	Ratio Adjusted Total Revenue Q	Ratio Adjusted % of Revenue R	Ratio Adjusted Total Expenses plus Allocated Net Income S	Ratio Adjusted % Tot Exp plus All NI T
Residential				$ -	$ -	$ -				$ -	$ -	$ -	36.0%	64.0%	36.0%	64.0%	$ 8,262,123	55.4%		
General Service Less Than 50 kW				$ -	$ -	$ -	-$ 0.40	-$ 0.0004		-$ 0.40	-$ 0.0004	$ -	25.5%	74.5%	25.4%	74.6%	$ 2,334,103	15.7%		
General Service 50 to 4,999 kW				$ -	$ -	$ -	-$ 2.65		-$ 0.0800	-$ 2.65	$ -	-$ 0.0800	20.1%	79.9%	20.1%	79.9%	$ 3,756,952	25.2%		
Unmetered Scattered Load				$ -	$ -	$ -				$ -	$ -	$ -	14.4%	85.6%	14.4%	85.6%	$ 23,731	0.2%		
Sentinel Lighting				$ -	$ -	$ -	$ 0.30		$ 2.8075	$ 0.30	$ -	$ 2.8075	42.6%	57.4%	42.5%	57.5%	$ 27,424	0.2%		
Street Lighting				$ -	$ -	$ -	$ 0.50		$ 3.2720	$ 0.50	$ -	$ 3.2720	42.7%	57.3%	42.6%	57.4%	$ 507,536	3.4%		
Rate Class 7				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 8				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 9				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 10				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 11				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 12				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 13				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 14				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 15				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 16				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 17				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 18				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 19				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 20				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 21				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 22				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 23				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 24				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
Rate Class 25				$ -	$ -	$ -				$ -	$ -	$ -					$ -	0.0%		
					Out of balance	$1,084.71											$14,911,870	100.0%	$ -	0.0%
																	K		L	

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Purpose of this sheet:

This sheet aids in the re-allocation of revenues for Unique classes (if applicable). The result is the revenue to cost ratio adjustment as required.

Steps:

1. The "Adjust Revenue/Cost Ratio %" (B) is originally set to the value shown in (A).

2. By entering the value(s) of the target ratio (as required) against the rate classes that are to be adjusted, this will result in a formulaic adjustment to the current rates in proportion to the class's fixed variable split.

3. The value computed in step 2 will not complete the transition to the new ratio. The applicant can perform a "goal seek" calculation which

Rate Class	Current Revenue/Cost Ratio %	Adjust Revenue/Cost Ratio %	Resultant Revenue/Cost Ratio %	Formulaic Adjustment to Service Charge	Formulaic Adjustment to Distribution Volumetric Rate kWh	Formulaic Adjustment to Distribution Volumetric Rate kW	Manual Adjustment to Service Charge	Manual Adjustment to Distribution Volumetric Rate kWh	Manual Adjustment to Distribution Volumetric Rate kW	Resultant Adjustment to Service Charge
Rate Class 26				$ -	$ -	$ -				$ -
Rate Class 27				$ -	$ -	$ -				$ -
Rate Class 28				$ -	$ -	$ -				$ -
Rate Class 29				$ -	$ -	$ -				$ -
Rate Class 30				$ -	$ -	$ -				$ -
Rate Class 31				$ -	$ -	$ -				$ -
Rate Class 32				$ -	$ -	$ -				$ -
Rate Class 33				$ -	$ -	$ -				$ -
Rate Class 34				$ -	$ -	$ -				$ -
Rate Class 35				$ -	$ -	$ -				$ -

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Purpose of this sheet:
This sheet shows the result of the changes to ratio's from Sheet 3.1.

Rate Class	Fixed Metric	Vol Metric	Billed Customers or Connections	Billed kWh	Billed kW	Base Service Charge	Ratio Adjustment to Service Charge	Ratio Adjusted Service Charge	Base Distribution Volumetric Rate kWh	Ratio Adjustment to Distribution Volumetric Rate kWh	Ratio Adjusted Distribution Volumetric Rate kWh	Base Distribution Volumetric Rate kW	Ratio Adjustment to Distribution Volumetric Rate kW	Ratio Adjusted Distribution Volumetric Rate kW
			A	B	C	D	E	F = D + E	G	H	I = G + H	J	K	L = J + K
Residential	Customer	kWh	28,675	352,377,221	-	$8.65	$0.00	$8.65	$0.0150	$0.0000	$0.0150	$0.0000	$0.0000	$0.0000
General Service Less Than 50 kW	Customer	kWh	3,294	96,197,960	-	$15.40	-$0.40	$15.00	$0.0185	-$0.0004	$0.0181	$0.0000	$0.0000	$0.0000
General Service 50 to 4,999 kW	Customer	kW	426	265,745,829	675,865	$150.07	-$2.65	$147.42	$0.0000	$0.0000	$0.0000	$4.5237	-$0.0800	$4.4437
Unmetered Scattered Load	Customer	kWh	26	755,305	-	$10.94	$0.00	$10.94	$0.0269	$0.0000	$0.0269	$0.0000	$0.0000	$0.0000
Sentinel Lighting	Connection	kW	436	273,329	759	$1.93	$0.30	$2.23	$0.0000	$0.0000	$0.0000	$17.9528	$2.8075	$20.7603
Street Lighting	Connection	kW	8,753	7,051,649	21,706	$1.56	$0.50	$2.06	$0.0000	$0.0000	$0.0000	$10.1419	$3.2720	$13.4139
Rate Class 7	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 8	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 9	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 10	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 11	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 12	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 13	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 14	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 15	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 16	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 17	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 18	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 19	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 20	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 21	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 22	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 23	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 24	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 25	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Base Service Charge Revenue	Base Distribution Volumetric Rate Revenue kWh	Base Distribution Volumetric Rate Revenue kW	BaseTotal Revenue by Rate Class	Ratio Adjustment to Service Charge Revenue	Ratio Adjustment to Distribution Volumetric Rate Revenue kWh	Ratio Adjustment To Distribution Volumetric Rate Revenue kW	Ratio Adjustment To Total Revenue by Rate Class	Ratio Adjusted Service Charge Revenue	Ratio Adjusted Distribution Volumetric Rate Revenue kWh	Ratio Adjusted Distribution Volumetric Rate Revenue kW	Ratio Adjusted Total Revenue by Rate Class
M = A * D * 12	N = B * E	O = C * F	P = M + N + O	Q = A * G *12	R = B * H	S = C * I	T = Q + R + S	U = A * J * 12	V = B * K	W = C * L	X = U + V + W
$2,976,465	$5,290,592	$0	$8,267,057	$0	$0	$0	$0	$2,976,465	$5,285,658	$0	$8,262,123
$608,731	$1,781,182	$0	$2,389,913	-$15,811	-$38,479	$0	-$54,290	$592,920	$1,741,183	$0	$2,334,103
$767,158	$0	$3,057,384	$3,824,542	-$13,547	$0	-$54,069	-$67,616	$753,611	$0	$3,003,341	$3,756,952
$3,413	$20,309	$0	$23,722	$0	$0	$0	$0	$3,413	$20,318	$0	$23,731
$10,098	$0	$13,626	$23,724	$1,570	$0	$2,131	$3,700	$11,667	$0	$15,757	$27,424
$163,856	$0	$220,141	$383,997	$52,518	$0	$71,022	$123,540	$216,374	$0	$291,162	$507,536
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$4,529,721	$7,092,082	$3,291,152	$14,912,955	$24,730	-$38,479	$19,084	$5,334	$4,554,451	$7,047,159	$3,310,260	$14,911,870
AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV

Base Service Charge % Revenue	Base Distribution Volumetric Rate % Revenue kWh	Base Distribution Volumetric Rate % Revenue kW	Base Total % Revenue by Rate Class	Ratio Adjustment to Service Charge % Revenue	Ratio Adjustment to Distribution Volumetric Rate % Revenue kWh	Ratio Adjustment to Distribution Volumetric Rate % Revenue kW	Ratio Adjustment to Total % Revenue by Rate Class	Ratio Adjusted Service Charge % Revenue	Ratio Adjusted Distribution Volumetric Rate % Revenue kWh	Ratio Adjusted Distribution Volumetric Rate % Revenue kW	Ratio Adjusted Total % Revenue by Rate Class
Y = M / $AK	Z = N / $AL	AA = O / $AM	AB = P / $AN	AC = Q / $ AO	AD = R / $AP	AE = S / $AQ	AF = T / $AR	AG = U / $AS	AH = V / $AT	AI = W / $AU	AJ = V / $AV
36.0%	64.0%	0.0%	55.4%				0.0%	36.0%	64.0%	0.0%	55.4%
25.5%	74.5%	0.0%	16.0%	29.1%	70.9%	0.0%	-1017.8%	25.4%	74.6%	0.0%	15.7%
20.1%	0.0%	79.9%	25.6%	20.0%	0.0%	80.0%	-1267.6%	20.1%	0.0%	79.9%	25.2%
14.4%	85.6%	0.0%	0.2%				0.0%	14.4%	85.6%	0.0%	0.2%
42.6%	0.0%	57.4%	0.2%	42.4%	0.0%	57.6%	69.4%	42.5%	0.0%	57.5%	0.2%
42.7%	0.0%	57.3%	2.6%	42.5%	0.0%	57.5%	2316.0%	42.6%	0.0%	57.4%	3.4%
			0.0%				0.0%				0.0%
			0.0%				0.0%				0.0%
			0.0%				0.0%				0.0%
			0.0%				0.0%				0.0%
			0.0%				0.0%				0.0%
			0.0%				0.0%				0.0%
			0.0%				0.0%				0.0%
			0.0%				0.0%				0.0%
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			0.0%				0.0%				0.0%
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			0.0%				0.0%				0.0%
			100.0%				100.0%				100.0%

Ontario Energy Board
Commission de l'énergie de l'Ontario
2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:
This sheet shows the result of the changes to ratios from Sheet 3.2.

Rate Class	Fixed Metric	Vol Metric	Billed Customers or Connections	Billed kWh	Billed kW	Base Service Charge	Ratio Adjustment to Service Charge	Ratio Adjusted Service Charge	Base Distribution Volumetric Rate kWh	Ratio Adjustment to Distribution Volumetric Rate kWh	Ratio Adjusted Distribution Volumetric Rate kWh	Base Distribution Volumetric Rate kW	Ratio Adjustment to Distribution Volumetric Rate kW	Ratio Adjusted Distribution Volumetric Rate kW
			A	B	C	D	E	F = D + E	G	H	I = G + H	J	K	L = J + K
Rate Class 26	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 27	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 28	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 29	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 30	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 31	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 32	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 33	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 34	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
Rate Class 35	NA	NA	-	-	-	$0.00	$0.00	$0.00	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Base Service Charge Revenue	Base Distribution Volumetric Rate Revenue kWh	Base Distribution Volumetric Rate Revenue kW	BaseTotal Revenue by Rate Class	Ratio Adjustment to Service Charge Revenue	Ratio Adjustment to Distribution Volumetric Rate Revenue kWh	Ratio Adjustment To Distribution Volumetric Rate Revenue kW	Ratio Adjustment To Total Revenue by Rate Class	Ratio Adjusted Service Charge Revenue	Ratio Adjusted Distribution Volumetric Rate Revenue kWh	Ratio Adjusted Distribution Volumetric Rate Revenue kW	Ratio Adjusted Total Revenue by Rate Class
M = A * D * 12	N = B * E	O = C * F	P = M + N + O	Q = A * G * 12	R = B * H	S = C * I	T = Q + R + S	U = A * J * 12	V = B * K	W = C * L	X = U + V + W
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV

Base Service Charge % Revenue	Base Distribution Volumetric Rate % Revenue kWh	Base Distribution Volumetric Rate % Revenue kW	Base Total % Revenue by Rate Class	Ratio Adjustment to Service Charge % Revenue	Ratio Adjustment to Distribution Volumetric Rate % Revenue kWh	Ratio Adjustment to Distribution Volumetric Rate % Revenue kW	Ratio Adjustment to Total % Revenue by Rate Class	Ratio Adjusted Service Charge % Revenue	Ratio Adjusted Distribution Volumetric Rate % Revenue kWh	Ratio Adjusted Distribution Volumetric Rate % Revenue kW	Ratio Adjusted Total % Revenue by Rate Class
Y = M / $AK	Z = N / $AL	AA = O / $AM	AB = P / $AN	AC = Q / $ AO	AD = R / $AP	AE = S / $AQ	AF = T / $AR	AG = U / $AS	AH = V / $AT	AI = W / $AU	AJ = V / $AV
	0.0%										
	0.0%										
	0.0%										
	0.0%										
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	0.0%										
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			0.0%				0.0%				0.0%

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2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:
This sheet shows the result of the changes to ratios from Sheet 3.1 and Sheet 3.2 to result in the "Out of Balance" section.

	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Total Revenue by Rate Class
Revenue Before Cost Ratio Adjustment				
General (C3.1 CA RevCst-RateRe-alloc-Gen)	$ 4,529,721	$ 7,092,082	$ 3,291,152	$ 14,912,955
Unique (C3.2 CA RevCst-RateRe-alloc-Unq)	$ -	$ -	$ -	$ -
Total Revenue Before Cost Ratio Adjustment	**$ 4,529,721**	**$ 7,092,082**	**$ 3,291,152**	**$ 14,912,955**
Revenue Cost Ratio Adjustment				
General (C3.1 CA RevCst-RateRe-alloc-Gen)	$ 24,730	-$ 38,479	$ 19,084	$ 5,334
Unique (C3.2 CA RevCst-RateRe-alloc-Unq)	$ -	$ -	$ -	$ -
Total Revenue Cost Ratio Adjustment	$ 24,730	-$ 38,479	$ 19,084	$ 5,334
Revenue After Cost Ratio Adjustment				
General (C3.1 CA RevCst-RateRe-alloc-Gen)	$ 4,554,451	$ 7,047,159	$ 3,310,260	$ 14,911,870
Unique (C3.2 CA RevCst-RateRe-alloc-Unq)	$ -	$ -	$ -	$ -
Total Revenue After Cost Ratio Adjustment	**$ 4,554,451**	**$ 7,047,159**	**$ 3,310,260**	**$ 14,911,870**
Out of Balance				
Before Cost Ratio Adjustment	$ 4,529,721	$ 7,092,082	$ 3,291,152	$ 14,912,955
After Cost Ratio Adjustment	$ 4,554,451	$ 7,047,159	$ 3,310,260	$ 14,911,870
Total	**-$ 24,730**	**$ 44,923**	**-$ 19,109**	**$ 1,085**

Ontario Energy Board
Commission de l'énergie de l'Ontario

2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet is only required to be completed if the applicant is intending to apply for incremental capital. This sheet captures the Billing Determinants from the "Most Recent Year" (i.e. 2007 Actual) as required to calculate the "Growth" function to be used for the Incremental Capital Threhhold calculation.

Instructions:

1. Enter number of customers in column H (A)
2. Enter kWh in column I (B) for all classes
3. Enter kW in column J (C) for customer groups billed in kW or kVA

Rate Class	Fixed Metric	Vol Metric	Billed Customers or Connections A	Billed kWh B	Billed kW C	Base Service Charge D	Base Distribution Volumetric Rate kWh E	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	Total Revenue by Rate Class J = G + H + I
Residential	Customer	kWh	0	0	0	$8.65	$0.0150	$0.0000	$0.00	$0.00	$0.00	$0.00
General Service Less Than 50 kW	Customer	kWh	0	0	0	$15.40	$0.0185	$0.0000	$0.00	$0.00	$0.00	$0.00
General Service 50 to 4,999 kW	Customer	kW	0	0	0	$150.07	$0.0000	$4.5237	$0.00	$0.00	$0.00	$0.00
Unmetered Scattered Load	Customer	kWh	0	0	0	$10.94	$0.0269	$0.0000	$0.00	$0.00	$0.00	$0.00
Sentinel Lighting	Connection	kW	0	0	0	$1.93	$0.0000	$17.9528	$0.00	$0.00	$0.00	$0.00
Street Lighting	Connection	kW	0	0	0	$1.56	$0.0000	$10.1419	$0.00	$0.00	$0.00	$0.00
Rate Class 7	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 8	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 9	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 10	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 11	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 12	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 13	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 14	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 15	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 16	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 17	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 18	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 19	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 20	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 21	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 22	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 23	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 24	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
Rate Class 25	NA	NA	0	0	0	$0.00	$0.0000	$0.0000	$0.00	$0.00	$0.00	$0.00
									$0.00	**$0.00**	**$0.00**	**$0.00**

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2009 OEB 3GIRM Supplementary Filing Module

Purpose of this sheet:

This sheet is only required to be completed if the applicant is intending to apply for incremental capital. This sheet captures the Billing Determinants from the "Most Recent Year" (i.e. 2007 Actual) as required to calculate the "Growth" function to be used for the Incremental Capital Threhhold calculation.

Instructions:

1. Enter number of customers in column H (A)
2. Enter kWh in column I (B) for all classes
3. Enter kW in column J (C) for customer groups billed in kW or kVA

Rate Class	Fixed Metric	Vol Metric	Billed Customers or Connections A	Billed kWh B	Billed kW C	Base Service Charge D	Base Distribution Volumetric Rate kWh E	Base Distribution Volumetric Rate kW F	Service Charge Revenue 12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Total Revenue by Rate Class I
Rate Class 26	NA	NA	0	0	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Rate Class 27	NA	NA	0	0	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Rate Class 28	NA	NA	0	0	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Rate Class 29	NA	NA	0	0	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Rate Class 30	NA	NA	0	0	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Rate Class 31	NA	NA	0	0	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Rate Class 32	NA	NA	0	0	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Rate Class 33	NA	NA	0	0	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Rate Class 34	NA	NA	0	0	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Rate Class 35	NA	NA	0	0	0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
									$0.00	**$0.00**	**$0.00**	**$0.00**

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Purpose of this sheet:
This sheet determines the capital structure transition adjustment necessary for the utility. It is based on the Rate Base as shown on Sheet B3.1.

Capital Structure Transition

Size of Utility (Rate Base)

Year	Small [$0, $100M)			Med-Small [$100M,$250M)			Med-Large [$250M,$1B)			Large >=$1B		
	Short Term Debt	Long Term Debt	Equity	Short Term Debt	Long Term Debt	Equity	Short Term Debt	Long Term Debt	Equity	Short Term Debt	Long Term Debt	Equity
2007	4.0%	46.0%	50.0%	4.0%	51.0%	45.0%	4.0%	56.0%	40.0%	4.0%	61.0%	35.0%
2008	4.0%	49.3%	46.7%	4.0%	53.5%	42.5%	4.0%	56.0%	40.0%	4.0%	58.5%	37.5%
2009	4.0%	52.7%	43.3%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%
2010	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%

Rate Base	***A***	$45,619,473
Size of Utility	***B***	Small

Deemed Capital Structure

	Short Term Debt	Long Term Debt	Equity
2008	4.0%	49.3%	46.7%
2009	4.0%	52.7%	43.3%

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Purpose of this sheet:
This sheet calculates the K-Factor adjustment as determined from Sheet "E1.1". The K-factor value as calculated below (AX) should be entered on Sheet "D2.2 K-Factor Adjustment - Gen" and Sheet "D2.2 K-Factor Adjustment - Uniq".

Applicants Rate Base	Last Rate Re-Basing Amount			
Average Net Fixed Assets				
Gross Fixed Assets - Re-Basing Opening	$79,274,399	A		
Add: CWIP Re-Basing Opening	$ -	B		
Re-Basing Capital Additions	$ 4,900,000	C		
Re-Basing Capital Disposals	$ -	D		
Re-Basing Capital Retirements	$ 1,433,932	E		
Deduct: CWIP Re-Basing Closing	$ -	F		
Gross Fixed Assets - Re-Basing Closing	$85,608,331	G		
Average Gross Fixed Assets			$82,441,365	H
Accumulated Depreciation - Re-Basing Opening	$42,950,631	I		
Re-Basing Depreciation Expense	$ 3,165,769	J		
Re-Basing Disposals	$ -	K		
Re-Basing Retirements	$ 1,433,932	L		
Accumulated Depreciation - Re-Basing Closing	$47,550,332	M		
Average Accumulated Depreciation			$45,250,482	N
Average Net Fixed Assets			$37,190,884	O
Working Capital Allowance				
Working Capital Allowance Base	$56,190,596	P		
Working Capital Allowance Rate	15.0%	Q		
Working Capital Allowance			**$ 8,428,589**	R
Rate Base			**$45,619,473**	S

Return on Rate Base				
Deemed ShortTerm Debt %	**4.00%**	T	$ 1,824,779	W
Deemed Long Term Debt %	**52.70%**	U	$24,041,462	X
Deemed Equity %	**43.30%**	V	$19,753,232	Y
Short Term Interest	4.47%	Z	$ 81,568	AC
Long Term Interest	6.10%	AA	$ 1,466,529	AD
Return on Equity	8.57%	AB	$ 1,692,852	AE
Return on Rate Base			**$ 3,240,949**	AF

Distribution Expenses			
OM&A Expenses	$ 7,980,150	AG	
Amortization	$ 3,165,769	AH	
Ontario Capital Tax	$ 68,894	AI	
Grossed Up PILs	$ 1,286,785	AJ	
Low Voltage	$ -	AK	
Transformer Allowance	$ 86,864	AL	
	$ -	AM	
	$ -	AN	
	$ -	AO	
		$12,588,462	AP

Revenue Offsets				
Specific Service Charges	-$ 172,900	AQ		
Late Payment Charges	-$ 195,000	AR		
Other Distribution Income	-$ 604,821	AS		
Other Income and Deductions	$ -	AT	**-$ 972,721**	AU
Revenue Requirement from Distribution Rates **(after Capital Structure Transition)**			**$14,856,690**	AV
Revenue Requirement from Distribution Rates **(Before Capital Structure Transition)**			**$14,894,663**	AW
K-factor Adjustment			-0.25%	AX

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Purpose of this sheet:
This sheet calculates "Shared Tax Saving Rate Rider"

Instructions:
1. If the CCA rate changes were not applied in the re-basing then the appropriate values should be inputted here.

2. Enter the Taxable Capital amount and Deduction used in the last re-basing for the Ontario Taxable Capital calculation.

3. Enter the Regulatory Taxable Income used in the last rebasing to calculated PILs.

Summary - Sharing of Tax Change Forecast Amounts

1. Tax Related Amounts Forecast from CCA Rate Changes

Please note that the component with respect to CCA rates need only be completed if the affected changes were not applied in the 2008 COS process.

Computer Equipment (All Class 45 - If no change made)

Opening UCC Balance - Jan 1, 2007	$ -
UCC Purchases / Additions to March 18, 2007	$ -
UCC Purchases / Additions on or after March 19, 2007	$ -
Closinging UCC Balance - Dec 31, 2007	$ -
UCC Purchases / Additions in Test Year 2008	$ 21,734
UCC Before 1/2 Yr Adjustment	$ 21,734
1/2 Year Rule {1/2 Additions Less Disposals}	$ 10,867
Reduced UCC	$ 10,867
CCA Rate -former tax rule CCA rate	**45%**
Total CCA Test Year - Computer Equipment (Class 45 - No Change)	**$ 4,890**

Computer Equipment (Class 45 - If change made)

Opening UCC Balance - Jan 1, 2007	$ -
UCC Purchases / Additions to March 18, 2007	$ -
UCC Balance - former tax rule CCA rate	$ -
CCA Rate	**45%**
CCA Test Year - Computer Equipment (Class 45 - No Change)	$ -

Computer Equipment (Class 50 - If change made)

UCC Purchases / Additions on or after March 19, 2007	$ -
Closinging UCC Balance - Dec 31, 2007	$ -
UCC Purchases / Additions in Test Year 2008	$ 21,734
UCC Before 1/2 Yr Adjustment	$ 21,734
1/2 Year Rule {1/2 Additions Less Disposals}	$ 10,867
Reduced UCC	$ 10,867
CCA Rate -former tax rule CCA rate	**55%**
CCA Test Year	**$ 5,977**

Total CCA Test Year - Computer Equipment - If change made	**$ 5,977**

Affected Computer Equipment (Class 50 - As included in re-basing)

UCC Purchases / Additions on or after March 19, 2007	$ -
Closinging UCC Balance - Dec 31, 2007	$ -
UCC Purchases / Additions in Test Year 2008	$ 21,734
UCC Before 1/2 Yr Adjustment	$ 21,734
1/2 Year Rule {1/2 Additions Less Disposals}	$ 10,867
Reduced UCC	$ 10,867
CCA Rate -former tax rule CCA rate	45%
CCA Test Year (Class 50 - As included in re-basing)	**$ 4,890**

	2008	2009	2010	2011	2012
Change in CCA - Computer Equipment (Class 45; New Class 50)	**$ 1,087**	**$ 1,087**	**$ 1,087**	**$ 1,087**	**$ 1,087**

Distribution Assets (All Class 1 - If no change made)

Opening UCC Balance - Jan 1, 2007	$48,298,603
UCC Purchases / Additions to March 18, 2007	$ -
UCC Purchases / Additions on or after March 19, 2007	
Closinging UCC Balance - Dec 31, 2007	$48,298,603
UCC Purchases / Additions in Test Year 2008	$ 10,867
UCC Before 1/2 Yr Adjustment	$48,309,470
1/2 Year Rule {1/2 Additions Less Disposals}	$ 5,434
Reduced UCC	$48,304,037
CCA Rate -former tax rule CCA rate	**4%**
Total CCA Test Year - Distribution Assets (Class 1 - No Change)	**$ 1,932,161**

Distribution Assets (Class 4 - If change made)

Opening UCC Balance - Jan 1, 2007	$48,298,603
UCC Purchases / Additions to March 18, 2007	$ -
UCC Balance - former tax rule CCA rate	$48,298,603
CCA Rate	**4%**
CCA Test Year - Computer Equipment (Class 45 - No Change)	$ 1,931,944

Distribution Assets (Class 1.1 - If change made)

UCC Purchases / Additions on or after March 19, 2007	$ -
Closinging UCC Balance - Dec 31, 2007	$ -
UCC Purchases / Additions in Test Year 2008	$ 10,867
UCC Before 1/2 Yr Adjustment	$ 10,867
1/2 Year Rule {1/2 Additions Less Disposals}	$ 5,434
Reduced UCC	$ 5,434
CCA Rate -former tax rule CCA rate	**6%**
CCA Test Year	**$ 326**

Total CCA Test Year - Distribution Assets - If change made	**$ 1,932,270**

Affected Distribution Assets (Class 1.1 - As included in re-basing)

UCC Purchases / Additions on or after March 19, 2007	$ -
Closinging UCC Balance - Dec 31, 2007	$ -
UCC Purchases / Additions in Test Year 2008	$ 10,867
UCC Before 1/2 Yr Adjustment	$ 10,867
1/2 Year Rule {1/2 Additions Less Disposals}	$ 5,434
Reduced UCC	$ 5,434
CCA Rate -former tax rule CCA rate	4%
Affected Distribution Assets CCA Test Year (Class 1.1 - As included in re-basing)	**$ 217**

Change in CCA - Distribution Assets (Class 1; New Class 1.1)	**2008**	**2009**	**2010**	**2011**	**2012**
	$ 109	**$ 109**	**$ 109**	**$ 109**	**$ 109**
CCA Difference	$ 1,195	$ 1,195	$ 1,195	$ 1,195	$ 1,195
Tax Rate (Anticipated Corporate Incorne Tax Rates during IR term)	33.5%	33.0%	32.0%	30.5%	29.0%
Tax Impact	$ 400	$ 394	$ 383	$ 365	$ 347
Grossed-up Tax Amount	**$ 602**	**$ 589**	**$ 563**	**$ 525**	**$ 488**

2. Tax Related Amounts Forecast from Capital Tax Rate Changes

	2008	2009	2010	2011	2012
Taxable Capital	$45,619,473	$45,619,473	$45,619,473	$45,619,473	$45,619,473
Deduction from taxable capital up to $15,000,000	$15,000,000	$15,000,000	$15,000,000	$15,000,000	$15,000,000
Net Taxable Capital	$30,619,473	$30,619,473	$30,619,473	$30,619,473	$30,619,473
Rate	0.225%	0.225%	0.150%	0.000%	0.000%
Ontario Capital Tax (Deductible, not grossed-up)	**$ 68,894**	**$ 68,894**	**$ 22,902**	**$ -**	**$ -**

3. Tax Related Amounts Forecast from Income Tax Rate Changes

	2008	2009	2010	2011	2012
Regulatory Taxable Income	$ 2,554,365	$ 2,554,365	$ 2,554,365	$ 2,554,365	$ 2,554,365
Corporate Tax Rate	33.5%	33.0%	32.0%	30.5%	29.0%
Tax Impact	$ 855,712	$ 842,940	$ 817,397	$ 779,081	$ 740,766
Grossed-up Tax Amount	**$ 1,286,785**	**$ 1,258,120**	**$ 1,202,054**	**$ 1,120,980**	**$ 1,043,332**
Tax Related Amounts Forecast from CCA Rate Changes	$ 602	$ 589	$ 563	$ 525	$ 488
Tax Related Amounts Forecast from Capital Tax Rate Changes	$ 68,894	$ 68,894	$ 22,902	$ -	$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	$ 1,286,785	$ 1,258,120	$ 1,202,054	$ 1,120,980	$ 1,043,332
Total Tax Related Amounts	**$ 1,356,281**	**$ 1,327,603**	**$ 1,225,518**	**$ 1,121,505**	**$ 1,043,820**
Incremental Tax Savings		**-$ 28,679**	**-$ 130,763**	**-$ 234,776**	**-$ 312,461**
Total Tax Savings (2009 - 2012)					-$ 706,679
Sharing of Tax Savings (50%)		**-$ 14,339**	**-$ 65,382**	**-$ 117,388**	**-$ 156,230**
Total Sharing of Tax Savings (50%)					-$ 353,340

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Purpose of this sheet:

This sheet calculates "Shared Tax Saving Rate Rider" based on Option A: Fixed Variable split.
The applicant may elect to enter the calculated rate riders as found under Columns K, L, & M onto Sheet "J2.5 Tax Change Rate Rider"

The applicant may alternatively elect to use Option B based on Volumetric allocation or calculate an alternative rate rider.

The instructions per the September 5, 2008 Supplementary Report of the Board on 3GIRM apply in all cases.

Rate Class	Fixed Metric	Vol Metric	Service Charge % Revenue A	Distribution Volumetric Rate % Revenue kWh B	Distribution Volumetric Rate % Revenue kW C	Service Charge Revenue D = $N * A	Distribution Volumetric Rate Revenue kWh E = $N * B	Distribution Volumetric Rate Revenue kW F = $N * C	Total Revenue by Rate Class G = D + E +	Billed Customers or Connections H	Billed kWh I	Billed kW J	Service Charge Rate Rider K = D / H / 12	Distribution Volumetric Rate kWh Rate Rider L = E / I	Distribution Volumetric Rate kW Rate Rider M = F / J
Residential	Customer	kWh	20.0%	35.4%	0.0%	-$ 2,862.19	-$ 5,082.73	$ -	-$ 7,944.92	28,675	352,377,221	0	-$0.0083180	-$0.0000140	
General Service Less Than 50 kW	Customer	kWh	4.0%	11.7%	0.0%	-$ 570.16	-$ 1,674.33	$ -	-$ 2,244.49	3,294	96,197,960	0	-$0.0144240	-$0.0000170	
General Service 50 to 4,999 kW	Customer	kW	5.1%	0.0%	20.1%	-$ 724.68	$ -	-$ 2,888.03	-$ 3,612.71	426	265,745,829	675,865	-$0.1417600	$0.0000000	-$0.0042730
Unmetered Scattered Load	Customer	kWh	0.0%	0.1%	0.0%	-$ 3.28	-$ 19.54	$ -	-$ 22.82	26	755,305	0	-$0.0105200	-$0.0000260	
Sentinel Lighting	Connection	kW	0.1%	0.0%	0.1%	-$ 11.22	$ -	-$ 15.15	-$ 26.37	436	273,329	759	-$0.0021440	$0.0000000	-$0.0199630
Street Lighting	Connection	kW	1.5%	0.0%	2.0%	-$ 208.07	$ -	-$ 279.98	-$ 488.05	8,753	7,051,649	21,706	-$0.0019810	$0.0000000	-$0.0128990
Rate Class 7	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 8	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 9	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 10	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 11	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 12	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 13	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 14	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 15	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 16	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 17	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 18	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 19	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 20	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 21	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 22	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 23	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 24	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 25	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
			30.5%	47.3%	22.2%	-$4,379.59	-$6,776.60	-$3,183.17	-$14,339.36						
									-						
									N						

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Purpose of this sheet:

This sheet calculates "Shared Tax Saving Rate Rider" based on Option B: Volumetric allocation .
The applicant may elect to enter the calculated rate riders as found under Columns F & G onto Sheet "J2.5 Tax Change Rate Rider"

The applicant may alternatively elect to use Option A based on Fixed Variable split or calculate an alternative rate rider.

The instructions per the September 5, 2008 Supplementary Report of the Board on 3GIRM apply in all cases.

Rate Class	Fixed Metric	Vol Metric	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	Customer	kWh	$8,262,123	55.41%	-$7,945	352,377,221	0	-$0.000023	
General Service Less Than 50 kW	Customer	kWh	$2,334,103	15.65%	-$2,244	96,197,960	0	-$0.000023	
General Service 50 to 4,999 kW	Customer	kW	$3,756,952	25.19%	-$3,613	265,745,829	675,865		-$0.005345
Unmetered Scattered Load	Customer	kWh	$23,731	0.16%	-$23	755,305	0	-$0.000030	
Sentinel Lighting	Connection	kW	$27,424	0.18%	-$26	273,329	759		-$0.034745
Street Lighting	Connection	kW	$507,536	3.40%	-$488	7,051,649	21,706		-$0.022485
Rate Class 7	NA	NA	$0	0.00%	$0	0	0		
Rate Class 8	NA	NA	$0	0.00%	$0	0	0		
Rate Class 9	NA	NA	$0	0.00%	$0	0	0		
Rate Class 10	NA	NA	$0	0.00%	$0	0	0		
Rate Class 11	NA	NA	$0	0.00%	$0	0	0		
Rate Class 12	NA	NA	$0	0.00%	$0	0	0		
Rate Class 13	NA	NA	$0	0.00%	$0	0	0		
Rate Class 14	NA	NA	$0	0.00%	$0	0	0		
Rate Class 15	NA	NA	$0	0.00%	$0	0	0		
Rate Class 16	NA	NA	$0	0.00%	$0	0	0		
Rate Class 17	NA	NA	$0	0.00%	$0	0	0		
Rate Class 18	NA	NA	$0	0.00%	$0	0	0		
Rate Class 19	NA	NA	$0	0.00%	$0	0	0		
Rate Class 20	NA	NA	$0	0.00%	$0	0	0		
Rate Class 21	NA	NA	$0	0.00%	$0	0	0		
Rate Class 22	NA	NA	$0	0.00%	$0	0	0		
Rate Class 23	NA	NA	$0	0.00%	$0	0	0		
Rate Class 24	NA	NA	$0	0.00%	$0	0	0		
Rate Class 25	NA	NA	$0	0.00%	$0	0	0		
			$14,911,870	100.00%	-$14,339				
			H		I				

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Purpose of this sheet:

This sheet calculates "Price Cap Index" and the "Growth" value to be used in the Incremental Capital Threshold calculation.

The Price Cap Index is also to be entered on Sheet "F1.2 Price Cap Adjustment - Gen" and Sheet "F1.3 Price Cap Adjustment - Unq" if applicable.

Note:

Price Cap Index

Price Escalator (GDP-IPI)		2.10%		
Less Productivity Factor		-0.72%		
Less Stretch Factor		-0.40%		
Price Cap Index			**0.98%**	

Growth

Re-Basing - General	B1.1 Re-Basing Revenue - Gen	$14,912,955	A	
Re-Basing - Unique	B2.1 Re-Basing Revenue - Unique	$ -	B	
Re-Basing - Total			$14,912,955	C
Most Recent Year Reported - General	D1.1 Ld Act-Mst Rcent Yr - Gen	$ -	D	
Most Recent Year Reported - Unique	D1.2 Ld Act-Mst Rcent Yr - Uniq	$ -	E	
Most Recent Year Reported - Total			$ -	F
Growth			**0.00%**	G

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Purpose of this sheet:
This sheet calculates the Incremental Capital Threshold and the Incremental Capital CAPEX

Instructions:
1. The Threshold Test (L) and resultant Threshold CAPEX (M) are based on inputs form sheets "B3.1 Re-Basing Reven Requiremt" , "D1.1 Ld Act-Mst Rcent Yr - Gen", "D1.2 Ld Act-Mst Rcent Yr - Unq" , and "G1.1 Threshold Parameters".

2. The applicant may elect to test their 2009 Proposed Capital Forecast by entering inputs as shown in Column O which calculates Proposed CAPEX" (Q).

3. If Proposed CAPEX (Q) is greater than Threshold CAPEX (M), Incremental Capital CAPEX (R) is calculated.

Year	2005	2006	2007	2008		2008		2009	
Status	Actual	Actual	Actual	Re-Basing		Forecast		Proposed	
Price Cap Index				**0.98%**	**A**				
Growth				**0.00%**	**B**				
Dead Band				**20%**	**C**				
Average Net Fixed Assets									
Gross Fixed Assets Opening	$ -	$ -	$ -	$79,274,399		$ -		$ -	
Add: CWIP Opening	$ -	$ -	$ -	$ -		$ -		$ -	**D**
Capital Additions	$ -	$ -	$ -	$ 4,900,000		$ -		$ -	**E**
Capital Disposals	$ -	$ -	$ -	$ -		$ -		$ -	
Capital Retirements	$ -	$ -	$ -	$ 1,433,932		$ -		$ -	
Deduct: CWIP Closing	$ -	$ -	$ -	$ -		$ -		$ -	**F**
Gross Fixed Assets - Closing	$ -	$ -	$ -	$85,608,331		$ -		$ -	
Average Gross Fixed Assets	$ -	$ -	$ -	$82,441,365		$ -		$ -	
Accumulated Depreciation - Opening	$ -	$ -	$ -	$42,950,631		$ -		$ -	
Depreciation Expense	$ -	$ -	$ -	$ 3,165,769	**G**	$ -		$ -	
Disposals	$ -	$ -	$ -	$ -		$ -		$ -	
Retirements	$ -	$ -	$ -	$ 1,433,932		$ -		$ -	
Accumulated Depreciation - Closing	$ -	$ -	$ -	$47,550,332		$ -		$ -	
Average Accumulated Depreciation	$ -	$ -	$ -	$45,250,482		$ -		$ -	
Average Net Fixed Assets	$ -	$ -	$ -	$37,190,884	**H**	$ -		$ -	
Working Capital Allowance									
Working Capital Allowance Base				$56,190,596					
Working Capital Allowance Rate				15%					
Working Capital Allowance				$ 8,428,589	**I**				
Rate Base				**$45,619,473**	**J = H + I**				
Depreciation			**G**	**$ 3,165,769**	**K**				
Threshold Test				**134.12%**	**L = 1 + (J / K) * (B + A * (1 + B)) + C**				
Threshold CAPEX								$4,245,994	**M = K * L**
Proposed CAPEX									
CWIP Opening						**D**	$ -	**N**	
Capital Additions						**E**	$ -	**O**	
CWIP Closing						**F**	$ -	**P**	
Proposed CAPEX								$ -	**Q = N + O + P**
Incremental Capital CAPEX								**$ -**	**R = Q - M**

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Purpose of this sheet:

This sheet calculates the Depreciation Expense factor and CCA factor to be applied to Incremental CAPEX.

Instructions:

1. In order to calculate depreciation for Incremental CAPEX, a factor for the depreciation on new capital in 2009 must be inputted. This amount is exclusive of depreciation on previous period investments. The half year rule for depreciation must be applied to this calculation

Balance Sheet

Year	2005	2006	2007	2008	2008	2009	
Status	Actual	Actual	Actual	Re-Basing	Forecast	Proposed	
Fixed Assets & Accumulated Depreciation							
Gross Fixed Assets -Opening	$ -	$ -	$ -	$79,274,399	$ -	$ -	
Add: CWIP Opening	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Additions	$ -	$ -	$ -	$ 4,900,000	$ -	$ -	
Capital Disposals	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Retirements	$ -	$ -	$ -	$ 1,433,932	$ -	$ -	
Deduct: CWIP Closing	$ -	$ -	$ -	$ -	$ -	$ -	
Gross Fixed Assets - Closing	$ -	$ -	$ -	$85,608,331	$ -	$ -	
Accumulated Depreciation - Opening	$ -	$ -	$ -	$42,950,631	$ -	$ -	
Depreciation Expense	$ -	$ -	$ -	$ 3,165,769	$ -	$ -	
Disposals	$ -	$ -	$ -	$ -	$ -	$ -	
Retirements	$ -	$ -	$ -	$ 1,433,932	$ -	$ -	
Accumulated Depreciation - Closing	$ -	$ -	$ -	$47,550,332	$ -	$ -	
Depreciation Expense as a percentage of Gross Fixed Assets							
Depreciation Expense on Gross Fixed Assets attributable to prior years	$ -	$ -	$ -	$ 3,165,769	$ -	$ -	
Depreciation Expense on Gross Fixed Assets attributable to reporting years	$ -	$ -	$ -	$ -	$ -	$ -	**A**
Depreciation Expense on Gross Fixed Assets	$ -	$ -	$ -	$ 3,165,769	$ -	$ -	
Gross Fixed Assets attributable to prior years	$ -	$ -	$ -	$80,708,331	$ -	$ -	
Gross Fixed Assets attributable to reporting years	$ -	$ -	$ -	$ 4,900,000	$ -	**$ -**	**B**
Gross Fixed Assets - Closing	$ -	$ -	$ -	$85,608,331	$ -	$ -	
Depreciation Expense as a percentage of Gross Fixed Assets - Prior Years	0%	0%	0%	4%	0%	0%	
Depreciation Expense as a percentage of Gross Fixed Assets - Reporting Years	0%	0%	0%	0%	0%	**0%**	**C = A / B**
Depreciation Expense as a percentage of Gross Fixed Assets - Reporting Years Times 2 (Two) to adjust for half-year rule						**0%**	**D = C * 2**

Income Tax Return

Year		2005	2006	2007	2008	2008	2009	
Status		Actual	Actual	Actual	Re-Basing	Forecast	Proposed	
Undepreciated Capital Cost and Captial Cost Allowance								
(as derived from CCRA T2 SCH 8 (99))								
Undepreciated capital cost at the beginning of the year	**2**	$ -	$ -	$ -	$ -	$ -	$ -	
Cost of acquisitions during the year (new property must be available for use)	**3**	$ -	$ -	$ -	$ -	$ -	$ -	
Net adjustments	**4**	$ -	$ -	$ -	$ -	$ -	$ -	
Proceeds of dispositions during the year (amount not to exceed the capital cost)	**5**	$ -	$ -	$ -	$ -	$ -	$ -	
Undepreciated capital cost	**6**	$ -	$ -	$ -	$ -	$ -	$ -	
50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds row 5)	**7**	$ -	$ -	$ -	$ -	$ -	$ -	
Reduced undepreciated capital cost (row 6 minus row 7)	**8**	$ -	$ -	$ -	$ -	$ -	$ -	
Recapture of capital cost allowance	**10**	$ -	$ -	$ -	$ -	$ -	$ -	
Terminal loss	**11**	$ -	$ -	$ -	$ -	$ -	$ -	
Capital cost allowance	**12**	$ -	$ -	$ -	$ -	$ -	$ -	
Undepreciated capital cost at the end of the year (row 6 minus row 12)	**13**	$ -	$ -	$ -	$ -	$ -	$ -	
CCA on Opening UCC		$ -	$ -	$ -	$ -	$ -	$ -	
CCA on Additions To UCC		$ -	$ -	$ -	$ -	$ -	**$ -**	**E**
CCA on Other Adjustments		$ -	$ -	$ -	$ -	$ -	**$ -**	
CCA Claimed		$ -	$ -	$ -	$ -	$ -	$ -	
		-	-	-	-	-	-	
CCA as a percent of UCC								
Opening UCC	**2**	$ -	$ -	$ -	$ -	$ -	$ -	
Cost of acquisitions during the year (new property must be available for use)	**3**	$ -	$ -	$ -	$ -	$ -	**$ -**	**F**
Other Adjustments		$ -	$ -	$ -	$ -	$ -	$ -	
Closing UCC	**13**	$ -	$ -	$ -	$ -	$ -	$ -	
CCA as a percent of Opening UCC and Disposals From UCC		0%	0%	0%	0%	0%	0%	
CCA as a percent of Additions To UCC		0%	0%	0%	0%	0%	**0%**	**G = E / F**

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Purpose of this sheet:

This sheet calculates the Revenue Requirement for Incremental CAPEX to be recovered through the Incremental Capital Rate Rider.

Current Revenue Requirement				
Current Revenue Requirement - General			$ 14,912,955	A
Current Revenue Requirement - Unique			$ -	B
Current Revenue Requirement - Total			$ 14,912,955	C = A + B

Return on Rate Base				
Incremental Capital CAPEX			$ -	D
Depreciation Expense as a percentage of Gross Fixed Assets - Reporting Years	0.00%	E	$ -	F = D * E
Incremental Capital CAPEX to be included in Rate Base			$ -	G = D + F
Deemed ShortTerm Debt %	4.0%	H	$ -	J = G * H
Deemed Long Term Debt %	52.7%	I	$ -	K = G * I
Short Term Interest	4.47%	L	$ -	N = J * L
Long Term Interest	6.10%	M	$ -	O =K * M
Return on Rate Base - Interest			$ -	P = N + O
Deemed Equity %	43.3%	Q	$ -	R = G * Q
Return on Rate Base -Equity	8.57%	S	$ -	T = R * S
Return on Rate Base - Total			$ -	U = P + T

Amortization Expense				
Incremental Capital CAPEX	$0.00	V = D		
Depreciation Expense as a percentage of Gross Fixed Assets - Reporting Years	0.00%	W		
Amortization Expense - Incremental			$ -	X = V * W

Grossed up PIL's				
Regulatory Taxable Income			$ -	Y = T
Add Back Amortization Expense			$ -	Z = X
Incremental Capital CAPEX	$0.00	AA = D		
CCA as a percent of Average UCC	0.00%	AB		
Deduct CCA			$ -	AC = AA * AB
Incremental Taxable Income			$ -	AD = Y + Z - AC
Current Tax Rate (F1.1 Z-Factor Tax Changes)	33.0%	AE		
PIL's Before Gross Up			$ -	AF = AD * AE
Incremental Grossed Up PIL's			$ -	AG = AF / (1 - AE)

Ontario Capital Tax				
Incremental Capital CAPEX			$ -	AH = D
Less : Available Capital Exemption (if any)			$ -	AJ
Incremental Capital CAPEX subject to OCT			$ -	AK
Ontario Capital Tax Rate (F1.1 Z-Factor Tax Changes)	0.225%	AL		
Incremental Ontario Capital Tax			$ -	AM = AK * AL

Incremental Revenue Requirement			
Return on Rate Base - Total		$ -	AN
Amortization Expense - Total		$ -	AO
Incremental Grossed Up PIL's		$ -	AP
Incremental Ontario Capital Tax		$ -	AQ
Incremental Revenue Requirement		$ -	R = AN + AO + AP + A

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Purpose of this sheet:

This sheet calculates "Incremental Capital Rate Rider" based on Option A: Fixed Variable split.
The applicant may elect to enter the calculated rate riders as found under Columns K, L & M onto Sheet "J2.5 Tax Change Rate Rider".

The applicant may alternatively elect to use Option B based on Volumetric allocation or calculate an alternative rate rider.

The instructions per the September 5, 2008 Supplementary Report of the Board on 3GIRM apply in all cases.

Rate Class	Fixed Metric	Vol Metric	Service Charge % Revenue A	Distribution Volumetric Rate % Revenue kWh B	Distribution Volumetric Rate % Revenue kW C	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 F	Billed Customers or Connections H	Billed kWh I	Billed kW J	Service Charge Rate Rider K = D / H / 12	Distribution Volumetric Rate kWh Rate Rider L = E / I	Distribution Volumetric Rate kW Rate Rider M = F / J
Residential	Customer	kWh	20.0%	35.4%	0.0%	$ -	$ -	$ -	$ -	28,675	352,377,221	0	$0.000000	$0.000000	
General Service Less Than 50 kW	Customer	kWh	4.0%	11.7%	0.0%	$ -	$ -	$ -	$ -	3,294	96,197,960	0	$0.000000	$0.000000	
General Service 50 to 4,999 kW	Customer	kW	5.1%	0.0%	20.1%	$ -	$ -	$ -	$ -	426	265,745,829	675,865	$0.000000	$0.000000	$0.000000
Unmetered Scattered Load	Customer	kWh	0.0%	0.1%	0.0%	$ -	$ -	$ -	$ -	26	755,305	0	$0.000000	$0.000000	
Sentinel Lighting	Connection	kW	0.1%	0.0%	0.1%	$ -	$ -	$ -	$ -	436	273,329	759	$0.000000	$0.000000	$0.000000
Street Lighting	Connection	kW	1.5%	0.0%	2.0%	$ -	$ -	$ -	$ -	8,753	7,051,649	21,706	$0.000000	$0.000000	$0.000000
Rate Class 7	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 8	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 9	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 10	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 11	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 12	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 13	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 14	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 15	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 16	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 17	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 18	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 19	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 20	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 21	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 22	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 23	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 24	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
Rate Class 25	NA	NA	0.0%	0.0%	0.0%	$ -	$ -	$ -	$ -	0	0	0			
			30.5%	47.3%	22.2%	$ -	$ -	$ -	$ -						
									-						
									N						

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Purpose of this sheet:

This sheet calculates "Incremental Capital Rate Rider" based on Option B: Volumetric allocation.
The applicant may elect to enter the calculated rate riders as found under Columns F & G onto Sheet "J2.5 Tax Change Rate Rider".

The applicant may alternatively elect to use Option A based on Fixed Variable split or calculate an alternative rate rider.

The instructions per the September 5, 2008 Supplementary Report of the Board on 3GIRM apply in all cases.

Rate Class	Fixed Metric	Vol Metric	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	Customer	kWh	$8,262,123	55.41%	$0	352,377,221	0	$0.000000	
General Service Less Than 50 kW	Customer	kWh	$2,334,103	15.65%	$0	96,197,960	0	$0.000000	
General Service 50 to 4,999 kW	Customer	kW	$3,756,952	25.19%	$0	265,745,829	675,865		$0.000000
Unmetered Scattered Load	Customer	kWh	$23,731	0.16%	$0	755,305	0	$0.000000	
Sentinel Lighting	Connection	kW	$27,424	0.18%	$0	273,329	759		$0.000000
Street Lighting	Connection	kW	$507,536	3.40%	$0	7,051,649	21,706		$0.000000
Rate Class 7	NA	NA	$0	0.00%	$0	0	0		
Rate Class 8	NA	NA	$0	0.00%	$0	0	0		
Rate Class 9	NA	NA	$0	0.00%	$0	0	0		
Rate Class 10	NA	NA	$0	0.00%	$0	0	0		
Rate Class 11	NA	NA	$0	0.00%	$0	0	0		
Rate Class 12	NA	NA	$0	0.00%	$0	0	0		
Rate Class 13	NA	NA	$0	0.00%	$0	0	0		
Rate Class 14	NA	NA	$0	0.00%	$0	0	0		
Rate Class 15	NA	NA	$0	0.00%	$0	0	0		
Rate Class 16	NA	NA	$0	0.00%	$0	0	0		
Rate Class 17	NA	NA	$0	0.00%	$0	0	0		
Rate Class 18	NA	NA	$0	0.00%	$0	0	0		
Rate Class 19	NA	NA	$0	0.00%	$0	0	0		
Rate Class 20	NA	NA	$0	0.00%	$0	0	0		
Rate Class 21	NA	NA	$0	0.00%	$0	0	0		
Rate Class 22	NA	NA	$0	0.00%	$0	0	0		
Rate Class 23	NA	NA	$0	0.00%	$0	0	0		
Rate Class 24	NA	NA	$0	0.00%	$0	0	0		
Rate Class 25	NA	NA	$0	0.00%	$0	0	0		
			$14,911,870	100.00%	$0				
			H		I				