

Ontario Energy
Board

Commission de l'Énergie
de l'Ontario



EB-2008-0227

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

AND IN THE MATTER OF an application by EnWin
Utilities Ltd. for an order approving or fixing just and
reasonable rates and other charges for the
distribution of electricity to be effective May 1, 2009.

BEFORE: **Cathy Spoel**
Presiding Member

Pamela Nowina
Member and Vice-Chair

DECISION AND ORDER

April 9, 2009

BACKGROUND

EnWin Utilities Ltd. (“EnWin” or the “Applicant”) filed an application with the Ontario Energy Board on September 18, 2008, under section 78 of the *Ontario Energy Board Act, 1998*, seeking approval for changes to the rates that it charges for electricity distribution to be effective May 1, 2009. EnWin is the licensed electricity distributor serving the City of Windsor.

EnWin is one of about 80 electricity distributors in Ontario that are regulated by the Board. In 2006, the Board announced the establishment of a multi-year electricity distribution rate-setting plan for the years 2007-2010. In an effort to assist distributors in preparing their applications, the Board issued the *Filing Requirements for Transmission and Distribution Applications* on November 14, 2006. Chapter 2 of that document outlines the filing requirements for cost of service rate applications, based on a forward test year, by electricity distributors.

On January 30, 2008, as part of the plan, the Board indicated that EnWin would be one of the electricity distributors to have its rates rebased for the 2009 rate year. Accordingly, EnWin filed a cost of service application based on 2009 as the forward test year.

In its original application, EnWin requested a revenue requirement of \$54,235,554 to be recovered in new distribution rates effective May 1, 2009. The resulting requested rate increase was estimated as a 9.7% increase over 2008 on the delivery component of the bill for a residential customer consuming 1,000 kWh per month.

The Board assigned the application file number EB-2008-0227 and issued a Notice of Application and Hearing dated October 1, 2008. The Board approved six interventions: the Association of Major Power Consumers in Ontario (AMPCO), School Energy Coalition (SEC), the Ford Motor Company (Ford), Consumers Council of Canada (CCC), the Vulnerable Energy Consumers Coalition (VECC) and the Canadian Manufacturers and Exporters (“CME”). Board staff submitted interrogatories and also made submissions. The Board determined that this application would be decided by way of an oral hearing.

An Issues Conference was held on November 21, 2008, and parties agreed on a proposed Issues List which was approved by the Board on November 28, 2008.

A Settlement Conference for the proceeding was held on February 2, 2009. Settlement was achieved on all but one issue (*Issue 7.2 - Are the Proposed Revenue to Cost ratios Appropriate?*), as set out in the Settlement Proposal that was filed with the Board on February 13, 2009. On February 19, 2009 the Board reviewed the Settlement Proposal and accepted the agreement as filed by the parties. The approved settlement proposal is attached to this decision as Appendix A.

As part of the Settlement Proposal, parties agreed that the remaining issue could be addressed by way of written submissions.

Written submissions were received from AMPCO, CCC, VECC, SEC and Board staff. The hearing closed with the filing of EnWin's reply argument on March 12, 2009.

The full record of this proceeding is available at the Board's offices.

THE ISSUES

As noted above, the remaining issue that was not settled was Issue 7.2 - *Are the Proposed Revenue to Cost ratios Appropriate?* The related Issue 7.1 - *Is EnWin's cost allocation appropriate?* was settled and approved by the Board. The cost allocation proposal to which Issue 7.2 applies is the version filed in response to VECC interrogatory # 29(b).

Revenue to Cost Ratios

EnWin submitted revenue to cost (R/C) ratios from its cost allocation study, which was revised from the Information Filing EB-2007-0001. These R/C ratios are shown in column 2 of the following table. In response to VECC interrogatory # 29(b), EnWin filed ratios that were further revised, correcting for an inconsistency in the original model (related to treatment of the Transformer Allowance) that persisted in the Application. The R/C ratios as shown in

column 3 were adopted in the Settlement Agreement as the appropriate starting point for revenue re-balancing.

Revenue to Cost Ratios

1	2	3	4	5	6	7
Rate Class	2008		EnWin's Proposal			Target Ranges
	Original Filing Exhibit 10/ Tab1/Sch9	Settlement Agreement – starting point VECC 29(b)	2009	2010	2011	
	%	%	%	%	%	%
Residential	88	90	90	90	90	85-115
GS < 50 kW	103	105	105	105	105	80-120
GS > 50 kW	137	144	138	x (<138)	y (< x)	80-180
Intermediate	41	-4	80	80	80	80-180
Large Use - Regular	173	121	115	115	115	85-115
Large Use - 3TS	122	102	102	102	102	85-115
Large Use – FA	95	94	94	94	94	85-115
USL	241	258	120	120	120	80-120
Sentinel Lights	57	62	62	70	70	70-120
Street Lighting	24	26	48	59	70	70-120

EnWin applied the following principles when developing its cost allocation proposal:

1. Revenue to Cost ratio starting points should be based on the results of the Board's Cost Allocation Information Filing.¹
2. Revenue to Cost ratio starting points should be updated by the ERA report.
3. Revenue to Cost ratios should move towards the Board's ranges.²
4. Revenue to Cost ratios should not move away from 100%.³
5. Any point within a range is as acceptable as any other point within the range (until better data is available and other conditions).⁴
6. Adjustments upward should have regard for total bill impact.⁵
7. In order to mitigate bill impact, adjustments upward should occur over 3 years.⁶
8. It is acceptable for adjustments to be weighted 50% toward the range in the test year and the remaining 50% over the following 2 years.⁷
9. The Board may leave to the discretion of the LDC which classes that are within the ranges, but above 100%, should be reduced where there are no classes above their ranges.⁸
10. The ARC is not applicable to classes that are open to customers other than affiliates.⁹

Having considered these principles, EnWin proposed to:

- Decrease the Revenue to Cost ratios for all rate classes above the Board's range;
- Increase the Revenue to Cost ratios for all rate classes below the Board's range; and
- Maintain the revenue to Cost ratios for all other rate classifications, except as necessary to maintain a total ratio of 100%.

EnWin's proposal for the years 2009 – 2011 is shown in columns 4 – 6. The Board understands that EnWin proposes to adjust its rates for Sentinel Lights and Streetlighting in 2010, and again for Streetlighting in 2011, to give effect to

¹ Board Report, Application of Cost Allocation for Electricity Distributors, EB-2007-0667

² *ibid*

³ Barrie Hydro Distribution Inc. Distribution Rates Decision, March 25, 2008, EB-2007-0746

⁴ Wellington North Power Inc. Distribution Rates Decision, August 11, 2008, EB-2007-0693

⁵ Wellington North, Barrie Hydro, Lakefront Utilities Inc. Distribution Rates Decision, May 9, 2008, EB- 2007-0761

⁶ Atikokan Hydro Inc. Distribution Rates Decision, August 21, 2008, EB-2007-0014

⁷ Wellington North, EB-2007-0698 Brantford Power, EB-2007-0901 Espanola Regional Hydro

⁸ Wellington North

⁹ Toronto Hydro Distribution Rates Decision, May 15, 2008 EB-2007-0680, Norfolk Power Distribution Rates Decision, May 26, 2008 EB-2007-0753

the ratios shown in columns 5 and 6. These adjustments will be in addition to whatever rate changes may be approved as part of the Incentive Rate Mechanism (IRM) adjustment in those years.

The Board understands that the rebalancing in 2010 and 2011 will be to the benefit of the General Service > 50 kW class. It is not necessary to forecast what the resulting ratio will be for that class in those years.

The Board understands that the ratios for the General Service > 50 kW class cannot be calculated until any IRM adjustments are made for 2010 and 2011, but that X% would be less than 138%, and Y% would be less than X%, due to the proposed increases in ratios of other classes.

Board staff supported the proposed revenue to cost ratios.

VECC pointed out that in all instances where the ratio is currently above the Board's range, EnWin proposed to move it to the upper end of the range in 2009, and in all instances where the ratio is within the range EnWin proposed to not move it. For the three classes whose ratio is below the range, EnWin's proposal is for different changes but all arrive at the lower end of the range in 2011. VECC supports EnWin's proposal, and argues that it is consistent with the preponderant pattern of previous Board decisions.

In support of the proposal, VECC argued that it is not appropriate to rely on the cost allocation study results to move from within the range to 100%. The Board adopted the concept of ranges due to quality of data, limited experience with cost allocation models, and possible changes in rate classes. In VECC's submission, EnWin's cost allocation study is still subject to these qualifiers despite having updated certain class load data.

CCC submitted that EnWin's proposal is consistent with the Board's principles and previous decisions, and supported the proposed ratios.

SEC argued that EnWin's proposed ratios comply with the Board's policies, and supported EnWin's proposed ratios. SEC expressed the caveat that the Board's

policy on the issue of revenue to cost ratios does not have an endpoint that would eliminate cross-subsidization.

AMPCO supported the proposed ratios of 102% for the Large Use – 3TS class and 94% for the Large Use – Ford Annex class, but requested that EnWin be ordered to adjust the ratio for the Large Use – Regular class from the proposed 115% to 100%. AMPCO pointed out that the Board staff summary of cost allocation studies [Board Staff Discussion Paper EB-2007-0667, June 28, 2007: “On the implications arising from a review of the electricity distributors’ cost allocation filings”] found that Large Use classes tended to have ratios above 100%. It argued that “the continued over contribution of the Large Use class to the revenue requirement of EnWin would violate the principle of cost causality and constitute unjust and unreasonable rate making.”

Further, AMPCO argued that uncertainty in the data should lead the Board toward target ratios in the middle of its policy ranges, and away from the boundaries. AMPCO argued that with uncertainty in the data and a target of 115%, there is a significant risk that the actual ratio will be above 115%.

In its reply argument, EnWin pointed out that both AMPCO and SEC are critical of certain aspects of the Board’s policy on revenue to cost ratios, but that SEC is supportive of EnWin’s proposal while AMPCO is opposed to it. EnWin argued that AMPCO has forwarded an incomplete argument inasmuch as it has not indicated which class(es) should have a higher revenue to cost ratio if the ratio for the Large Use – Regular class were lowered, although AMPCO does argue that the Large Use – FA class, which, at 94% is below 100%, should not absorb the increase.

Rates and Bill Impacts

EnWin calculated total bill impacts that would be experienced by customers as a result of the distribution rate changes designed to achieve the proposed revenue to cost ratios.

Board staff questioned, for the Intermediate class only, whether the distribution rates in the Settlement Proposal would yield the proposed revenue to cost ratio,

because a larger change proposed in the original application had resulted in a smaller change in the revenue to cost ratio for that class.

In its reply argument, EnWin pointed out that the most significant change in the distribution rates resulted from the decrease in the revenue requirement, which had more impact on the rates for that class than the change to the revenue to cost ratio, and that the calculations were correct.

Board Findings

The Board finds that EnWin's proposal appropriately applies the Board's cost allocation policies, by moving rate classes that have revenue to cost ratios outside the Board's target ranges in to those ranges. While an LDC may propose to move a rate class closer to the midpoint of the range, it is not required to do so.

In its Report [Application of Cost Allocation for Electricity Distributors, EB-2007-0667, November 28, 2007], the Board expressed its confidence that progress in the practice of cost allocation will enable it to narrow its policy range with respect to revenue to cost ratios. The Board has not considered in the Report or any of its Decisions what the future ranges would be. The Board notes the comments by SEC about the need for an endpoint, but considers that issue to be outside the scope of this decision.

The Board agrees with EnWin that AMPCO's argument is inconsistent in arguing on the one hand that rate classes above 100% should move to 100% as a matter of principle, but that the Large Use – FA class should not move from a ratio of 94% to 100%.

The Board therefore approves EnWin's proposal.

IMPLEMENTATION

The Board has made findings in this Decision which change the Applicant's proposed 2009 distribution rates. These are to be reflected in a Draft Rate Order prepared by EnWin. This Draft Rate Order is to be developed assuming an effective date of May 1, 2009.

In filing its Draft Rate Order, it is the Board's expectation that EnWin will not use a calculation of the revised revenue deficiency to reconcile the new distribution rates with the Board's findings in this Decision. Rather, the Board expects EnWin to file detailed supporting material, including all relevant calculations showing the impact of the approved Settlement Agreement and this Decision on EnWin's proposed revenue requirement, the allocation of the approved revenue requirement to the classes and the determination of the final rates. EnWin should also show detailed calculations of the revised retail transmission rates and variance account rate riders reflecting the Settlement Agreement and this Decision.

RATE ORDER

A Rate Order decision will be issued after the processes set out below are completed.

COST AWARDS

The Board may grant cost awards to eligible stakeholders pursuant to its power under section 30 of the *Ontario Energy Board Act, 1998*. When determining the amount of the cost awards, the Board will apply the principles set out in section 5 of the Board's Practice Direction on Cost Awards. The maximum hourly rates set out in the Board's Cost Awards Tariff will also be applied.

All filings with the Board must quote the file number EB-2008-0227, and be made through the Board's web portal at www.errr.oeb.gov.on.ca, and consist of two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must be received by the Board by 4:45 p.m. on the stated date. Please use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at www.oeb.gov.on.ca. If the web portal is not available you may e-mail your documents to the attention of the Board Secretary at BoardSec@oeb.gov.on.ca. All other filings not filed via the Board's web portal should be filed in accordance with the Board's Practice Directions on Cost Awards.

THE BOARD DIRECTS THAT:

1. EnWin shall file with the Board, and shall also forward to AMPCO, CCC, CME, Ford, SEC, and VECC, a Draft Rate Order attaching a proposed Tariff of Rates and Charges reflecting the Board's findings in this Decision, within 14 days of the date of this Decision. The Draft Rate Order shall also include customer rate impacts and detailed supporting information showing the calculation of the final rates.
2. AMPCO, CCC, CME, Ford, SEC, VECC and Board staff shall file any comments on the Draft Rate Order with the Board and forward such comments to EnWin within 7 days of the filing of the Draft Rate Order.
3. EnWin shall file with the Board and forward to AMPCO, CCC, SEC, CME, Ford and VECC responses to any comments on its Draft Rate Order within 7 days of the receipt of the intervenor rate order comments.
4. AMPCO, CCC, SEC, CME and VECC shall file with the Board and forward their respective cost claims to EnWin, within 26 days from the date of this Decision.
5. EnWin shall file with the Board and forward to AMPCO, CCC, SEC, CME and VECC any objections to the claimed costs within 40 days from the date of this Decision.
6. AMPCO, CCC, SEC, CME and VECC shall file with the Board and forward to EnWin, any responses to any objections for cost claims within 47 days of the date of this Decision.
7. EnWin shall pay the Board's costs incidental to this proceeding upon receipt of the Board's invoice.

DATED at Toronto, April 9, 2009

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary

APPENDIX A

EnWin Utilities Ltd.

EB-2008-0227

April 9, 2009-04-09

Attachment to Board Decision

Approved Settlement Proposal

EB-2008-0227

ENWIN Utilities Ltd.

PROPOSED SETTLEMENT AGREEMENT

FEBRUARY 13, 2009

SETTLEMENT AGREEMENT

This Settlement Agreement (“Agreement”) is for the consideration of the Ontario Energy Board (the “Board”) in its determination of *ENWIN* Utilities Ltd.’s (“EWU” or “*ENWIN*”) 2009 electricity distribution rates application (EB-2008-0227).

By Procedural Order No. 2, dated November 28, 2008, the Board scheduled a Settlement Conference to commence February 2, 2009. The Settlement Conference was duly convened, in accordance with Procedural Order No. 2 with Mr. George Dominy as facilitator. The Settlement Conference concluded on February 4, 2009.

EWU and the following Intervenors participated in the Settlement Conference:

- *ENWIN* Utilities Ltd. (“EWU” or “*ENWIN*”)
- Association of Major Power Consumers in Ontario (“AMPCO”)
- Consumers Council of Canada (“CCC”)
- School Energy Coalition (“SEC”)
- Vulnerable Energy Consumers Coalition (“VECC”)

Although Ford Motor Company (“Ford”) and Canadian Manufacturers and Exporters (“CME”) are Intervenors, neither Ford nor CME participated in the Settlement Conference. Both participating and non-participating Intervenors in respect of the Settlement Conference are collectively referred to herein as the “Parties”. The role adopted by the Board Staff in the Settlement Conference is set out on page 5 of the Board’s Settlement Conference Guidelines. Although Board Staff is not a party to this Agreement, as noted in the Guidelines, the Board Staff who did participate in the Settlement Conference are bound by the same confidentiality standards that apply to the Parties to the proceeding.

The Board’s Issues List, as established in Procedural Order No. 2, is the framework for this Agreement and is attached as Appendix A. The Agreement is supported by the evidence previously filed in EB-2008-0227 and by additional evidence filed herein.

Each of the issues (or, in some cases, parts of issues) identified below falls within one of the following two categories:

1. An issue for which there is complete settlement, because EWU and all of the other parties who discussed the issue either agree with the settlement or take no position,
2. An issue for which there is no settlement.

For the purposes of this Agreement, the term “no position” may include both parties who were involved in negotiations on an issue but who ultimately took no position on that issue and parties who were not involved in negotiations on that issue at all.

This Agreement represents a settlement of all issues but one. The one issue unsettled (Issue 7.2) relates to the appropriate revenue-to-cost ratios. While the Parties have not settled that issue in substance, the Parties have agreed to the hearing process to resolve the issue. Accordingly, with that one exception, all the issues are settled.

It is acknowledged and agreed that none of the completely settled provisions of this Agreement is severable. If the Board does not, prior to commencement of any hearing of the evidence in EB-2008-0227, accept the Agreement in its entirety, then there is no Agreement (unless the Parties agree that the portion of the Agreement that the Board does accept may continue as a valid agreement).

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

It is also agreed that this Agreement is without prejudice to any of the Parties re-examining these issues in any subsequent proceeding and taking positions inconsistent with the resolution of these issues in this Agreement. However, none of the Parties will in any subsequent proceeding take the position that the resolution therein of any issue settled in this Agreement, if contrary to the terms of this Agreement, should be applicable for all or any part of the 2009 Test Year.

The Parties agree that all positions, information, documents, negotiations, and discussions of any kind whatsoever which took place or were exchanged during the Settlement Conference are strictly confidential, without prejudice and inadmissible unless relevant to the resolution of any ambiguity that subsequently arises with respect to the interpretation of any provisions of this Agreement, all as set forth in the Board's Settlement Conference Guidelines.

The evidence supporting this Agreement on each issue is set out in each section of the Agreement. The Appendices to the Agreement provide further evidentiary support. The Parties agree that this Agreement and the Appendices form part of the record in EB-2008-0227.

Statement of Proposed Settlement by Issue

The complete Issues List, as approved by the Board on November 28, 2008, is set out below. All issues were settled except for Issue 7.2. In respect of all settled issues, the Parties were not required to consider whether the scope of any issue should be narrowed for the purpose of hearing evidence. For Issue 7.2, the scope is as described under that issue.

Overview

In support of the need for adjusted distribution rates, EWU has demonstrated that its forecast 2009 Test Year costs to provide electricity distribution service to its customers are reasonable. The rate adjustments arising from this Agreement will allow EWU to make the necessary investments to serve customers, maintain the integrity of the distribution system, to maintain and improve the quality of its service and to meet all compliance requirements during 2009. The resulting rates are just and reasonable.

The Parties have reached an agreement that achieves the following goals:

- 1) Protects the interests of consumers with respect to prices and the adequacy, reliability and quality of electricity service;
- 2) Promotes economic efficiency and cost effectiveness in the distribution of electricity and facilitates the maintenance of the financial viability of EWU;

While EWU has filed a revised budget for the Test Year that is illustrative of how they would achieve these goals, as is always the case with forward test year cost of service cases the actual decisions as to how to allocate resources, and in what areas to spend the agreed-upon capital and OM&A, are ones that made by the utility during the course of the year.

The revenue deficiency for the 2009 Test Year, which the Parties have agreed to, is \$3,308,919. This is calculated as the difference between distribution revenue at current rates of \$43,991,082 and EWU's agreed Base Revenue Requirement of \$47,300,000.

Attached as Appendix B to this Agreement is a summary that demonstrates how this Agreement modifies the major components set out in the Application and Evidence.

Attached as Appendix C to this Agreement is an implementation overview that was prepared by EWU to demonstrate that the agreed Base Revenue Requirement under the settlement of Issue 3.1 is sufficient for the safe and reliable operation of the distribution system for the Test Year.

Attached as Appendix D to this Agreement are the rate schedules resulting from this Agreement. Subject to the resolution of Issue 7.2, the rate schedules were prepared by EWU to reflect the terms of this Agreement.

Attached as Appendices E and F to this Agreement are the bill impacts resulting from this Agreement. Subject to the resolution of Issue 7.2, the bill impacts were prepared by EWU to reflect the terms of this Agreement.

Through this Agreement, EWU agrees to certain changes from its initial 2009 Cost of Service EDR Application, received by the Board on September 18, 2008. The most significant changes are noted below:

- **Load Forecast:** The Parties agree to an update that reflects more recent information, particularly, the load forecast information that was filed by EWU in response to Board Staff and VECC interrogatories. The most recent information in the original Load Forecast filed in the Application and Evidence was from June 2008. The updated information from the interrogatory responses reflected EWU's load profile as of September 30, 2008. Compared to the originally filed information, the updated information projected 189 fewer customers, 2.7% less consumption (71,003,655 kWh), and 4.2% less demand (170,732 kW). The details of the update to the load forecast are set out in Appendices G and H.
- **OM&A Expenses Forecast:** EWU originally forecasted 2009 OM&A at \$25,282,116. The Parties agree that 2009 OM&A should be forecast at \$22,126,141. This revised amount reflects a 4.1% increase over 2007 actual OM&A of \$21,250,685. The Parties note that there is a decline in EWU's customer base and severe economic issues facing the customers that remain. The Parties agree that it is imperative that EWU continue to

undertake OM&A that supports a safe, reliable, well serviced distribution system. The Parties note that in ongoing pursuit of these objectives, EWU is engaged and is forecasted to continue to be engaged in numerous productivity improvement projects that are expected to both support these objectives and mitigate the costs of doing so. These projects include the Padmounted Switchgear Replacements, Pole-Top Recloser Program, Single-Phase Line Protection, SCADA Improvements, Transformer Station Upgrades, Comprehensive ERP, Customer Contact Centre, Digital GPS, and Reporting Software. Please also see Appendix C.

- **PILs Forecast:** The Parties have assumed a deemed tax rate of 29.5% instead of 33%. In consultation with Board Staff, additional adjustments were made to better reflect the Board's PILs methodology. As a result, the grossed-up PILs forecast changes from \$2,597,154 to \$1,799,988.
- **The Regulated Rate of Return:** The Parties have assumed a deemed ROE of 8.01% instead of 8.57%. This has the effect of reducing the Regulated Rate of Return from 7.40% to 7.17%. This changes the Regulated Return on Capital from \$14,868,316 to \$14,329,707. The Parties have also assumed a short-term debt rate of 4.47% and a long-term debt rate for callable affiliate debt of 6.10%.

The Parties have settled all issues, but for Issue 7.2.

Settlement Terms by Issue

1. Administration (Exhibit 1)

1.1 Has ENWIN responded appropriately to all relevant Board directions and settlement agreements from previous proceedings?

Status: Complete Settlement

The Parties agree that the only outstanding Board direction and settlement obligation is the shared services study referred to in Exhibit 4 Tab 2 Schedule 4, and agree that EWU has appropriately responded to that requirement.

The Intervenors take no position at this time on the content of those responses and reserve the right to consider issues arising therefrom at future proceedings.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 1, Tab 1, Schedule 16
Exhibit 4, Tab 2, Schedule 4, Attachments A-B

2. Rate Base (Exhibit 2)

2.1 Are the amounts proposed for Rate Base appropriate?

Status: Complete Settlement

Please see Issue 3.1.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 2

2.2 Are the amounts proposed for 2009 Capital Expenditures appropriate?

Status: Complete Settlement

Please see Issue 3.1.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 2, Tab 1, Schedule 1
Exhibit 2, Tab 1, Schedule 1, Attachments A-E

2.3 Are the 2009 sustaining/infrastructure capital expenditures proposed for the test year justified and appropriate, in particular the 4kv Conversion program and the Comprehensive ERP System?

Status: Complete Settlement

Based on the evidence cited below and consideration of the economic benefits arising from the Comprehensive ERP system, the Parties agree that procurement and implementation of the proposed Comprehensive ERP system is appropriate. The Parties agree that the Comprehensive ERP system is expected to demonstrate its cost-effectiveness through productivity gains to be achieved over its lifespan. Also, please see Issue 3.1.

The Parties also agree to the appropriateness of the 4kV Conversion program as an extension of the provisions set out in Issue 3.1.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 2, Tab 1, Schedule 1
Exhibit 2, Tab 1, Schedule 1, Attachments A-E
Interrogatory Response, VECC 7

2.4 Has the Working Capital Allowance been determined appropriately?

Status: Complete Settlement

Please see Issue 3.1.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 2, Tab 4, Schedule 1
Interrogatory Response, Board Staff 11

2.5 Does the asset condition information adequately address the condition of the distribution system assets and support the planning and budgeting for OMA and Capital expenditures for 2009?

Status: Complete Settlement

In the context of settlement of all issues except Issue 7.2, the Parties have accepted that EWU's evidence on capital and OM&A spending is sufficient to support the level of expenditures encompassed within the agreed upon Base Revenue Requirement.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 1, Tab 2, Schedule 1
Exhibit 2, Tab 1, Schedule 1
Exhibit 2, Tab 1, Schedule 1, Attachments A-E
Exhibit 4, Tab 2, Schedule 1
Interrogatory Response, Board Staff 4

2.6 Is ENWIN's overhead Capitalization Policy appropriate?

Status: Complete Settlement

For the purposes of settlement of all issues but for Issue 7.2, the Parties have accepted EWU's current capitalization policy.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 2, Tab 3, Schedule 3
Interrogatory Response, Board Staff 12
Interrogatory Response, SEC 24

3. Revenue Requirement (Exhibit 3)

3.1 Is the calculation of the proposed revenue requirement for 2009 appropriate?

Status: Complete Settlement

The Parties agree that the appropriate Base Revenue Requirement for the Test Year is \$47,300,000, which is sufficient for the Applicant to operate its distribution system in a safe and reliable manner, invest in capital projects and productivity initiatives appropriate for a utility such as the Applicant, and earn a fair and reasonable rate of return after recovery of all prudently incurred costs.

The Parties acknowledge that in coming to the agreed upon amounts for revenue requirement, assumptions were made as set out in Issues 4.7, 6.1 and 6.2. These assumptions pertain to the government prescribed tax rate and Board-approved and Board-deemed amounts related to cost of capital and rate of return. The Parties agree that in preparing the draft Rate Order, EWU shall use the officially announced rates in place of these assumptions and that the revenue requirement shall be adjusted accordingly specifically and exclusively to reflect those officially announced rates.

EWU has prepared a schedule, Appendix B to this Agreement, setting out the OM&A and capital budgets, and all other costs, that it anticipates incurring in the Test Year given the Base Revenue Requirement of \$47,300,000. EWU has prepared a schedule, Appendix I to this Agreement, setting out a full calculation of the components of the Base Revenue Requirement. The Parties other than EWU have not agreed to any of those components of the Base Revenue Requirement, which they agree are appropriately left to the discretion of EWU to manage in the most efficient manner. Appendix C has been prepared to demonstrate that the agreed Base Revenue Requirement is sufficient for the safe and reliable operation of the distribution system for the Test Year.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Appendices B, C, I
Exhibit 1, Tab 1, Schedule 21, Attachment A
Exhibit 1, Tab 2, Schedule 1
Exhibit 1, Tab 2, Schedule 3
Exhibit 2, Tab 1, Schedule 1
Exhibit 2, Tab 2, Schedule 3
Exhibit 2, Tab 4, Schedule 1
Exhibit 4, Tab 2, Schedule 1
Exhibit 6, Tab 1, Schedule 1

3.2 Is the proposed amount for 2009 Other Revenues, including Corporate and Shared Services appropriate? Is the methodology used to cost and price these services, appropriate?

Status: Complete Settlement

Please see Issue 3.1.

The Intervenors take no position at this time on the Affiliate Study performed by BDR North America and reserve the right to comment on the content in future proceedings.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 3, Tab 3, Schedule 1
Exhibit 4, Tab 1, Schedule 1
Exhibit 4, Tab 2, Schedule 4
Exhibit 4, Tab 2, Schedule 4, Attachments A-C
Interrogatory Responses, Board Staff 13, 23

3.3 Are the proposed Specific Service Charges for 2009 appropriate?

Status: Complete Settlement

For purposes of achieving settlement of all issues but for Issue 7.2, the Parties have accepted EWU's proposed Specific Service Charges for 2009.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 1, Tab 1, Schedule 17
Exhibit 3, Tab 3, Schedule 2

3.4 Are ENWIN's Economic and Business Planning Assumptions for 2009 appropriate?

Status: Complete Settlement

Please see Issue 3.1 and Issue 3.5.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Appendix C
Exhibit 1, Tab 2, Schedule 1
Exhibit 2, Tab 3, Schedule 1
Exhibit 2, Tab 3, Schedule 2
Exhibit 3, Tab 2, Schedule 1
Exhibit 3, Tab 2, Schedule 2
Interrogatory Response, Board Staff 14

3.5 Is the load forecast and methodology appropriate including the weather normalization methodology?

Status: Complete Settlement

The Parties agree to an updated load forecast including the impact of conservation and demand management. The updated load forecast is based on the original load forecast prepared by Elenchus Research Associates, which was included within the Application and Evidence, the responses to interrogatories posed by Board Staff (15-19 and 21-22) and VECC (9-10, 13-14, and 40), and Settlement Conference discussions between the Parties. The new load forecast is Appendices G and H.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Appendices G-H
Exhibit 3, Tab 2, Schedule 1
Exhibit 3, Tab 2, Schedule 2
Interrogatory Responses, Board Staff 15-19, 21-22
Interrogatory Responses, VECC 9-10, 13-14, 40

3.6 Has the impact of Conservation and Demand Management initiatives been suitably reflected in the load forecast?

Status: Complete Settlement

Please see Issue 3.5.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Appendices G-H
Exhibit 3, Tab 2, Schedule 1
Exhibit 3, Tab 2, Schedule 2

3.7 Is the Revenue Deficiency calculation for the test year appropriate? (Exhibit 7)

Status: Complete Settlement

Please see Issue 3.1.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Appendix J
Exhibit 1, Tab 2, Schedule 2
Exhibit 1, Tab 2, Schedule 3
Exhibit 7, Tab 1, Schedule 1
Exhibit 7, Tab 1, Schedule 1, Attachment A

4. Cost of Service (Exhibit 4)

4.1 Are the overall levels of the 2009 Operation, Maintenance and Administration budgets appropriate?

Status: Complete Settlement

Please see Issue 3.1.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 4, Tab 1, Schedule 1
Exhibit 4, Tab 2, Schedule 1
Interrogatory Responses, Board Staff 24, 26-28

4.2 Are the level of Purchased Services and Shared Services spending appropriate?

Status: Complete Settlement

Please see Issue 3.1.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 4, Tab 2, Schedule 3
Exhibit 4, Tab 2, Schedule 4
Interrogatory Response, Board Staff 29
Interrogatory Response, SEC 31

4.3 Are the methodologies used to allocate Corporate and Shared Services appropriate? Are the Affiliate Service Agreements appropriate?

Status: Complete Settlement

The Parties agree that the Affiliate Service Agreements are appropriate. Due to the settlement under Issue 3.1, the methodologies used to allocate Corporate and Shared Services do not have to be assessed in this proceeding. Please also see Issue 4.2.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 4, Tab 2, Schedule 4
Exhibit 4, Tab 2, Schedule 4, Attachments A-C
Interrogatory Responses, VECC 20-22

4.4 Are the 2009 Human Resources related costs (wages, salaries, benefits, incentive payments, labour productivity and pension costs) including employee levels, appropriate?

Status: Complete Settlement

Please see Issue 3.1.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 4, Tab 2, Schedule 2
Interrogatory Response, Board Staff 30

4.5 Is ENWIN's depreciation expense appropriate?

Status: Complete Settlement

Please see Issue 3.1.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 2, Tab 2, Schedule 1
Exhibit 2, Tab 2, Schedule 3
Exhibit 4, Tab 2, Schedule 5

4.6 Are the amounts proposed for 2009 capital and property taxes appropriate?

Status: Complete Settlement

Please see Issue 3.1.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Appendix K
Exhibit 4, Tab 2, Schedule 7
Exhibit 4, Tab 3, Schedule 1
Exhibit 4, Tab 3, Schedule 2

4.7 Is the amount proposed for 2009 Payments in Lieu of taxes, including the methodology, appropriate?

Status: Complete Settlement

As noted above, the Parties accept EWU's grossed-up 2009 PILs amount of \$1,799,988.

The Parties have assumed a 2009 tax rate of 29.5% in arriving at this amount based on an agreed to expectation that the tax rate applicable to EWU in 2009 will be 29.5% rather than 33%. The Parties agree that EWU will use the most accurate announced tax rate available in preparing the draft Rate Order.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Appendix K
Exhibit 4, Tab 3, Schedule 1
Exhibit 4, Tab 3, Schedule 2

5. Regulatory Assets (Exhibit 5)

5.1 Is the proposal for the amounts, disposition and continuance of ENWIN's existing Deferral and Variance Accounts (Regulatory Assets) appropriate?

Status: Complete Settlement

For the purposes of settlement of all issues but for Issue 7.2, the Parties agree that the following accounts should be disposed of through rate riders:

- 1508 – Other Regulatory Assets
- 1518 – RCVA Retail
- 1525 – Miscellaneous Deferred Debits
- 1548 – RCVASTR
- 1574 – Deferred Rate Impact Amounts
- 1580 – RSVAWMS
- 1582 – RSVAONE-TIME
- 1584 – RSVANW
- 1586 – RSVACN
- 1588 – RSVAPOWER

The Parties propose disposal of these accounts, despite the Board's proceeding in respect of RCVA and RSVA accounts (EB-2008-0048). The Parties note that the Board granted disposition of the accounts subject to EB-2008-0048 in the 2008 Cost of Service EDR for Horizon Utilities Corporation (EB-2007-0697). As in that case, EWU presently has a significant net credit balance in those accounts. In light of the current economic conditions in the EWU service area, the Parties propose to refund these amounts to EWU's customers through this proceeding rather than awaiting the outcome of EB-2008-0048. The effect of disposition is a credit to all customer classes, except Sentinel Lighting and Street Lighting.

The Parties propose disposal over a 2 year period commencing May 1, 2009 and concluding April 30, 2011.

EWU is committed to proactively seeking new ways of improving its productivity, and the other Parties support their productivity goals. To further those goals, the Parties have agreed to the establishment of a new deferral account to be called the "Productivity Initiatives Deferral Account" to enable EWU to retain external experts and to facilitate stakeholder involvement to further EWU's productivity initiatives. The Parties propose that this account be a subaccount of 1508 "Other Regulatory Assets". The account would include expenditures of up to \$100,000 per year paid to external persons, including both experts and stakeholders, to assist in developing or assessing productivity initiatives. Internal costs associated with such initiatives are included in the Base Revenue Requirement. Disposition of the Productivity Initiatives Deferral Account would be reviewed in EWU's next rebasing rate case.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Appendix L
Exhibit 5, Tab 1

6. Cost of Capital / Debt (Exhibit 6)

6.1 Is the proposed Capital Structure and Rate of Return on Equity for ENWIN's distribution business appropriate?

Status: Complete Settlement

The Parties accept EWU's proposed Capital Structure. The Parties have assumed a 2009 Rate of Return on Equity of 8.01% rather than the current rate of 8.57%. The Parties agree that EWU will use the most accurate Board-approved rate available in preparing the draft Rate Order.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 6
Interrogatory Responses, VECC 26-27

6.2 Are ENWIN's proposed costs and mix for its short and long-term debt for the 2009 test year appropriate?

Status: Complete Settlement

The Parties accept EWU's proposed costs and mix for short-term debt and long-term debt. The Parties have assumed a 2009 short-term debt rate of 4.47% and a 2009 long-term deemed debt rate of 6.10%. The long-term debt includes third-party debentures of \$50,000,000 at an effective rate of 6.81% and a callable affiliate promissory note of \$3,255,973 at a rate of 6.10%. The Parties agree that EWU will use the most accurate Board-approved short-term debt rate and long-term deemed debt rate available in preparing the draft Rate Order.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 6
Interrogatory Response, Board Staff 34
Interrogatory Responses, VECC 26-27

7. Cost Allocation and Rate Design (Exhibit 8)

7.1 Is ENWIN’s cost allocation appropriate?

Status: Complete Settlement

The Parties agree that EWU followed the Board’s Cost Allocation Model in its Application and Evidence.

However, the Parties are concerned that the treatment of transformer ownership allowance in the current OEB Cost Allocation model results in an over allocation of costs to those classes where customers generally do not own their own transformers (e.g. Residential and GS<50). This circumstance arises because the model not only allocates these classes the full cost of the transformers used to serve them but also a share of the discount. In principle the discount is an intra-class issue for those classes where some customers own their transformer and other don’t. The Cost Allocation model recognizes that some customers own their transformers. However, unless a discount is introduced for these customers (and paid for by the other customers in the same class) those who own their transformer will pay too much and those who don’t will not bear full cost responsibility for the transformers they use. This change in the treatment of the transformer allowance is consistent with the approach approved for a number of distributors’ 2008 rates.

In response to VECC interrogatory 29(b), EWU has provided a revised version of its Cost Allocation Informational filing that follows this approach and is consistent with its proposal regarding the transformer ownership allowance. The Parties agree that these results more closely represent the appropriate reference point to use. The Parties also agree that the Board has demonstrated its approval of an adjustment to that Cost Allocation Model related to the treatment of Transformer Allowance Credits in cases such as EB-2007-0697 (Horizon 2008 COS EDR) and EB-2007-0706 (Enersource 2008 COS EDR). The Parties agree that, in light of these recent precedents, it is appropriate for EWU to make these same adjustments to the Cost Allocation Model in determining its current revenue-to-cost ratios (“R/C ratios”). The results of these adjustments are set out in the table below:

	R/C Ratios per CA Model as Filed	R/C Ratios per VECC 29(b)
Residential	0.88	0.90
GS<50	1.03	1.05
GS>50	1.37	1.44
Intermediate	0.41	(0.04)
Large Use – Regular	1.73	1.21
Large Use – 3TS	1.22	1.02
Large Use – FA	0.95	0.94
USL	2.41	2.58
Sentinel Lighting	0.57	0.62
Street Lighting	0.24	0.26

Further, the Parties agree that EWU shall undertake a study of its costs to serve its customers in the Intermediate, Large Use – Regular, Large Use – 3TS, and Large Use – FA rate classes. The purpose of the study derives from the fact that EWU did not fully update its 2006 Cost Allocation Model (based on 2004 actual expenses) for the 2009 Test Year. Instead, EWU adjusted the Cost Allocation Model to reflect the impact of the significant reduction in electricity consumption by one customer in each of the Large Use – Regular and Large Use – 3TS rate classes. The study will assist both in determining the true costs to serve customers in these 4 rate classes and determining the balancing of rates among all rate classes in the future. The study shall be filed as evidence in EWU's next rebasing rate application.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 8, Tab 1, Schedule 1
Exhibit 8, Tab 1, Schedule 1, Attachment A
Interrogatory Responses, Board Staff 35-36
Interrogatory Response, VECC 29

7.2 Are the proposed revenue to cost ratios appropriate?

Status: No Settlement

The Parties were unable to agree whether the revenue-to-cost ratios were appropriate. The Parties, however, agree as to process. The Parties agree that it would be best to have the revenue-to-cost ratios considered by the Board by way of written submission rather than oral hearing. The Parties agree that the settlement of Issue 7.1 shall not limit the arguments that may be raised by the Parties in respect of this Issue.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Appendix M
Exhibit 8, Tab 1, Schedule 2
Exhibit 10, Tab 1, Schedule 9
Interrogatory Responses, Board Staff 38, 40

8. Rate Design (Exhibit 10)

8.1 Are the customer charges and the fixed-variable splits for each class appropriate?

Status: Complete Settlement

For the purposes of settlement of all issues but for Issue 7.2, the Parties agree that a fixed monthly service charge for the Residential rate class of \$11.70, including the \$1.00 Smart Meter rate adder, is appropriate for the 2009 rate year. The fixed monthly service charge proposed in the Application and Evidence was \$13.45.

The Parties note that EWU's current rate of \$8.39, exclusive of the Smart Meter rate adder, is significantly below the maximum allowable charge of \$16.60, exclusive of the Smart Meter rate adder, set out in the Cost Allocation Study. The agreed to amount better reflects the fixed costs of the distribution system while balancing the interests of low volume Residential customers.

The Parties further agree that EWU shall not seek an increase to that fixed monthly service charge for rates in 2010 and 2011, to the extent that it is within EWU's discretion to do so. If EWU has the discretion to allocate the IRM adjustment or any portion thereof, relative to the Residential class, to the variable charge, it will exercise its discretion to do so.

The Parties also agree that a fixed monthly service charge for the GS>50 rate class of \$105.09, including the \$1.00 Smart Meter rate adder, is appropriate for the 2009 rate year. This amount reflects the top of the range set out in the Cost Allocation Study. The proposed rate is a decrease from the current fixed monthly service charge of \$323.74. The fixed monthly service charge proposed in the Application and Evidence was \$371.81.

The Parties also agree that the fixed-variable splits for the remaining rate classes shall be in the same proportion as proposed in the Application and Evidence.

Supporting Parties: SEC

Supporting Parties (Residential charges only): CCC, VECC

Parties Taking No Position: AMPCO, CME, Ford

Evidence References: Appendices D-F
Exhibit 10, Tab 1, Schedule 1
Exhibit 10, Tab 1, Schedule 2
Exhibit 10, Tab 1, Schedule 3
Exhibit 10, Tab 1, Schedule 4
Exhibit 10, Tab 1, Schedule 5
Exhibit 10, Tab 1, Schedule 6
Exhibit 10, Tab 1, Schedule 7
Exhibit 10, Tab 1, Schedule 8
Interrogatory Responses, Board Staff 44, 47

8.2 Are ENWIN's proposed rates appropriate?

Status: Complete Settlement

Subject to the resolution of Issue 7.2, the Parties agree that the cost drivers and amounts affecting the proposed rates are appropriate.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Appendix D
Exhibit 10, Tab 1, Schedule 4
Exhibit 10, Tab 1, Schedule 5

8.3 Are the customer bill impacts appropriate?

Status: Complete Settlement

Subject to the resolution of Issue 7.2, the Parties agree that the cost drivers and amounts affecting the proposed bill impacts are appropriate.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Appendices E-F
Exhibit 10, Tab 1, Schedule 10
Exhibit 10, Tab 1, Schedule 10, Attachment A

8.4 Is the proposed rate impact mitigation plan reasonable?

Status: Complete Settlement

Subject to the resolution of Issue 7.2, the Parties agree that the settlement appropriately mitigates rate impact.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 10, Tab 1, Schedule 2
Exhibit 10, Tab 1, Schedule 8

8.5 Are the proposed Retail Transmission Service Rates appropriate? (Exhibit 3)

Status: Complete Settlement

The Parties agree that the Retail Transmission Service Rates as proposed in the Application and Evidence are appropriate.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 3, Tab 5
Interrogatory Response, Board Staff 50

8.6 Are the proposed Loss Factors appropriate? (Exhibit 4)

Status: Complete Settlement

The Parties agree that the Loss Factors as proposed in the Application and Evidence are appropriate.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 4, Tab 2, Schedule 6
Interrogatory Response, Board Staff 51

8.7 Are the proposed Regulatory Asset (Deferral and Variance Account) rate riders appropriate? (Exhibit 5)

Status: Complete Settlement

The Parties agree that the rate riders resulting from the recovery as agreed to in Issue 5.1 are appropriate.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Appendix L
Exhibit 5, Tab 1, Schedule 3

8.8 Is the Smart Meter rate adder change appropriate? (Exhibit 5)

Status: Complete Settlement

The Parties agree that the \$1.00 Smart Meter rate adder proposed in the Application and Evidence is appropriate.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 5, Tab 2

9. Other Issues

9.1 Is the LRAM and SSM Proposal appropriate? (Exhibit 9)

Status: Complete Settlement

For purposes of achieving settlement of all issues but for Issue 7.2, the Parties have accepted the amounts of LRAM and SSM proposed for clearance in the current application. EWU acknowledges that it has an obligation to use best the available information in calculating LRAM and SSM. The Intervenor reserve the right to comment on the information used in future LRAM or SSM claims, irrespective of the information used to support the LRAM and SSM claims addressed by this Agreement.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Appendix L
Exhibit 9, Tab 1, Schedule 1
Exhibit 9, Tab 1, Schedule 1, Attachments A-D
Interrogatory Responses, Board Staff 52-53
Interrogatory Responses, CCC 21-22
Interrogatory Responses, VECC 32-34

9.2 Is service quality in relation to the OEB specified performance indicators acceptable?

For purposes of achieving settlement of all issues but for Issue 7.2, the Parties have accepted that EWU is actively working to improve its performance indicators and has proposed appropriate new and existing programs to do so. In the context of EWU's performance improvement programs, the Parties agree that service quality in relation to the OEB specified performance indicators is acceptable.

Supporting Parties: AMPCO, CCC, SEC, VECC

Parties Taking No Position: CME, Ford

Evidence References: Exhibit 1, Tab 2, Schedule 1, Attachment A
Interrogatory Response, Board Staff 5
Interrogatory Response, VECC 4

ENWIn Utilities Ltd.

Proposed Settlement Agreement

EB-2008-0227

SCHEDULE OF APPENDICES

<u>Appendix</u>	<u>Content of Appendix</u>
A	Procedural Order No. 2
B	Summary Comparison (Application vs. Settlement)
C	Settlement Implementation Overview
D	Rate Schedule
E	Bill Impacts
F	Bill Impact Comparison (Application vs. Settlement)
G	Updated Load Forecast
H	Load Forecast Variance Summary
I	Base Revenue Requirement
J	Revenue Deficiency Calculation
K	PILs Model
L	Rate Riders
M	Revenue Requirement Allocation

Appendix A



EB-2008-0227

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

AND IN THE MATTER OF an application by ENWIN Utilities Ltd. for an order approving just and reasonable rates and other charges for electricity distribution to be effective May 1, 2009.

PROCEDURAL ORDER NO. 2

ENWIN Utilities Ltd. ("ENWIN" or the "Applicant") filed an application with the Ontario Energy Board, received on September 18, 2008 under section 78 of the *Ontario Energy Board Act, 1998*, seeking approval for changes to the rates that ENWIN charges for electricity distribution, to be effective May 1, 2009. The Board has assigned the application File Number EB-2008-0227. The Board issued a Notice of Application and Hearing dated October 1, 2008.

Procedural Order No. 1 was issued on November 14, 2008, declaring that the Board would proceed by way of an oral hearing, approving the intervention list and setting the date for an Issues Conference. The Issues Conference was held on November 21, 2008, and parties agreed on a proposed Issues List.

Procedural Order No. 1 also addressed the Applicant's request for confidentiality in relation to its Load Forecast (Exhibit 3-2-2 "Throughput Revenue, Weather Normalized Forecast Methodology"). The Board ordered that the Applicant file a redacted version of the exhibit and provide it to all parties. This was done on November 17, 2008. Parties were to file any objections to the confidentiality request by November 21, 2008. No objections were filed.

The Board has determined that the non-redacted version of the exhibit will be kept confidential. Any person who is counsel of record for or a consultant to a party to this proceeding that wishes to have access to the non-redacted version of the exhibit, will be

required to execute a Declaration and Undertaking, the form of which can be found at Appendix D to the Board's Practice Direction on Confidential Filings. The Declaration and Undertaking must be filed with the Board and a copy provided to the Applicant. Requests for confidential filings are to be addressed to and administered by the Board.

The Board considers it necessary to make provision for the following procedural matters. Please be aware that further procedural orders may be issued from time to time.

THE BOARD ORDERS THAT:

1. The Issues List for this proceeding, attached as Appendix A, is approved and the Issues Day, originally planned for November 28, 2008 is not required.
2. Parties who wish information and material from the applicant that is in addition to the evidence filed with the Board, and that is relevant to the hearing, shall request it by written interrogatories filed with the Board. Board staff shall submit their interrogatories on or before Friday, December 5, 2008. Intervenors shall submit their interrogatories on or before Wednesday, December 10, 2008. Where possible, the questions should specifically reference the pre-filed evidence.
3. The applicant shall file with the Board complete responses to the interrogatories and deliver them to the intervenors no later than Friday, January 9, 2009.
4. Any intervenors that wish to file evidence shall inform the Board, the applicant and other parties of this intention no later than Friday, January 16, 2009.
5. A Settlement Conference will be convened on Monday, February 2, 2009, starting at 9:30 a.m., with the objective of reaching a settlement among the parties on the issues. The Settlement Conference will be held at 2300 Yonge Street, Toronto in the Board's ADR room on the 25th Floor.
6. Any Settlement Proposal arising from the Settlement Conference shall be filed with the Board on Friday, February 13, 2009. The Settlement Proposal should contain a list of any unsettled issues, identifying those issues that the parties believe must be dealt with by way of oral hearing.

7. Any Settlement Proposal will be reviewed by the Board on Thursday, February 19, 2009 at 9:30 a.m. in the Board's West hearing room on the 25th Floor at 2300 Yonge Street, Toronto.
8. The oral hearing in this proceeding will begin on Tuesday, February 24, 2009 at 9:30 a.m. in the Board's West hearing room on the 25th Floor at 2300 Yonge Street, Toronto. Due to prior commitments, the Board will not sit on Wednesday, February 25, 2009 or Thursday February 26, 2009.

All filings to the Board must quote file number EB-2008-0227, be made through the Board's web portal at www.errr.oeb.gov.on.ca, and consist of two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Please use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at www.oeb.gov.on.ca. If the web portal is not available you may email your document to the address below. Those who do not have internet access are required to submit all filings on a CD or diskette in PDF format, along with two paper copies. Those who do not have computer access are required to file 7 paper copies.

All communications should be directed to the attention of the Board Secretary at the address below, and be received no later than 4:45 p.m. on the required date.

Address

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

Attention: Board Secretary
E-mail: Boardsec@oeb.gov.on.ca
Tel: 1-888-632-6273 (toll free)
Fax: 416-440-7656

DATED at Toronto, November 28, 2008

ONTARIO ENERGY BOARD

Original signed by

Kristen Walli
Board Secretary

APPENDIX A

EB-2008-0227

ENWIN Utilities Ltd.

Distribution Rates Application

November 28, 2008

ENWIN Utilities Ltd.

2009 Distribution Rates Application Proceeding EB-2008-0227

Approved Issues List: November 28, 2008

1. ADMINISTRATION (Exhibit 1)

- 1.1 Has ENWIN responded appropriately to all relevant Board directions and settlement agreements from previous proceedings?

2. RATE BASE (Exhibit 2)

- 2.1 Are the amounts proposed for Rate Base appropriate?
- 2.2 Are the amounts proposed for 2009 Capital Expenditures appropriate?
- 2.3 Are the 2009 sustaining/infrastructure capital expenditures proposed for the test year justified and appropriate, in particular the 4kv Conversion program and the Comprehensive ERP System?
- 2.4 Has the Working Capital Allowance been determined appropriately?
- 2.5 Does the asset condition information adequately address the condition of the distribution system assets and support the planning and budgeting for OMA and Capital expenditures for 2009?
- 2.6 Is ENWIN's overhead Capitalization Policy appropriate?

3. REVENUE REQUIREMENT (Exhibit 3)

- 3.1 Is the calculation of the proposed revenue requirement for 2009 appropriate?
- 3.2 Is the proposed amount for 2009 Other Revenues, including Corporate and Shared Services appropriate? Is the methodology used to cost and price these services appropriate?
- 3.3 Are the proposed Specific Service Charges for 2009 appropriate?
- 3.4 Are ENWIN's Economic and Business Planning Assumptions for 2009 appropriate?
- 3.5 Is the load forecast and methodology appropriate including the weather normalization methodology?
- 3.6 Has the impact of Conservation and Demand Management initiatives been suitably reflected in the load forecast?
- 3.7 Is the Revenue Deficiency calculation for the test year appropriate? (Exhibit 7)

4. COST OF SERVICE (Exhibit 4)

- 4.1 Are the overall levels of the 2009 Operation, Maintenance and Administration budgets appropriate?
- 4.2 Are the proposed Purchased Services and Shared Services appropriate?
- 4.3 Are the methodologies used to allocate Corporate and Shared Services appropriate?
Are the Affiliate Service Agreements appropriate?
- 4.4 Are the 2009 Human Resources related costs (wages, salaries, benefits, incentive payments, labour productivity and pension costs) including employee levels, appropriate?
- 4.5 Is ENWIN's depreciation expense appropriate?
- 4.6 Are the amounts proposed for 2009 capital and property taxes appropriate?
- 4.7 Is the amount proposed for 2009 Payments in Lieu of Taxes, including the methodology, appropriate?

5. REGULATORY ASSETS (Exhibit 5)

- 5.1 Is the proposal for the amounts, disposition and continuance of ENWIN's existing Deferral and Variance Accounts (Regulatory Assets) appropriate?

6. COST OF CAPITAL/DEBT (Exhibit 6)

- 6.1 Is the proposed Capital Structure and Rate of Return on Equity for ENWIN's distribution business appropriate?
- 6.2 Are ENWIN's proposed costs and mix for its short and long-term debt for the 2009 test year appropriate?

7. COST ALLOCATION AND RATE DESIGN (Exhibit 8)

- 7.1 Is ENWIN's cost allocation appropriate?
- 7.2 Are the proposed revenue to cost ratios appropriate?

8. RATE DESIGN (Exhibit 10)

- 8.1 Are customer charges and the fixed-variable splits for each class appropriate?
- 8.2 Are ENWIN's proposed rates appropriate?
- 8.3 Are the customer bill impacts appropriate?
- 8.4 Is the proposed rate impact mitigation plan reasonable?
- 8.5 Are the proposed Retail Transmission Service Rates appropriate? (Exhibit 3)
- 8.6 Are the proposed Loss Factors appropriate? (Exhibit 4)
- 8.7 Are the proposed Regulatory Asset (Deferral and Variance Account) rate riders appropriate? (Exhibit 5)
- 8.8 Is the Smart Meter rate adder change appropriate? (Exhibit 5)

9. OTHER ISSUES

- 9.1 Is the LRAM and SSM Proposal appropriate? (Exhibit 9)
- 9.2 Is service quality in relation to the OEB specified performance indicators acceptable?

Appendix B

Appendix B

Key Ratemaking Components	Application & Evidence	Settlement Agreement
<i>Rate Base (Exhibit 2)</i>		
Rate Base	\$201,034,177	\$199,803,078
Working Capital Allowance	\$29,405,520	\$28,174,420
Capital Expenditures	\$19,233,880	\$19,233,880
<i>Revenue and Deficiency (Exhibits 3, 7)</i>		
Other Revenue	\$2,443,802	\$2,443,802
Base Revenue Requirement	\$51,791,752	\$47,300,000
Service Revenue Requirement	\$54,235,554	\$49,743,803
Revenue Deficiency	\$7,127,306	\$3,308,919
<i>Operating Costs (Exhibit 4)</i>		
OM&A	\$25,282,116	\$22,126,121
Amortization	\$11,487,968	\$11,487,968
Grossed-up PILs	\$2,597,154	\$1,799,988
Tax Rate	33%	29.5%
<i>Cost of Capital and ROR (Exhibit 6)</i>		
Short-Term Interest Rate	4.47%	4.47%
Long-Term Interest Rate	6.77%	6.77%
Return on Equity	8.57%	8.01%
Regulated Rate of Return	7.40%	7.17%
<i>Cost Allocation (Exhibit 8)</i>		
Methodology	Standard Approach	Adjusted Approach
Over-Contributors Move to Range	3 Years	1 Year
Under-Contributors Move to Range	3 Years	3 Years
Further R/C Ratio Reductions	Residential (slight)	GS>50 (significant)
<i>Other Dispositions (Exhibits 5, 9)</i>		
Deferral and Variance Accounts	(\$4,127,615)	(\$4,024,155)
LRAM and SSM	\$677,422	\$677,422
<i>Rate Design (Exhibit 10)</i>		
Monthly Fixed Charge: Residential	\$13.45	\$11.70
Monthly Fixed Charge: GS>50	\$371.81	\$104.09
Dist. Line Impact: Res. 1,000kWh	\$2.59 or 8.7%	\$1.14 or 3.8%
Dist. Line Impact: GS<50 2,000kWh	\$5.35 or 9.7%	\$2.94 or 5.3%
Total Bill Impact: Res. 1,000kWh	\$3.72 or 3.4%	\$1.87 or 1.7%
Total Bill Impact: GS<50 2,000kWh	\$5.21 or 2.4%	\$3.00 or 1.4%

Appendix C

Settlement Implementation Overview

Overview

The purpose of this document is to broadly set out the considerations that *ENWIN* Utilities Ltd. (“EWU”) has taken into account in affirming its capacity to perform its distribution obligations under the revised revenue requirement resulting from the Settlement Agreement.

The primary reductions in expenditures agreed to, as set out in the Agreement and as summarized in Appendix B are:

- OM&A (approximately \$3.1 million)
- Grossed-up PILs (approximately \$800 thousand)

Service Area Considerations

EWU is a small-mid sized LDC with about 85,000 customers in the City of Windsor. As set out in response to SEC interrogatory 2, EWU’s service area is characterized by:

- consumption and demand amounts that place it among the larger LDCs,
- a customer count that places it among the mid-sized LDCs, and
- system age and density similar to older urban communities such as Brantford and Kingston.

However, as a result of the declining production in Ontario by General Motors, Ford and Chrysler, all of which currently have operations in Windsor, EWU is facing significant load loss. Further, the most recent economic crisis has led to job losses and company closures, which lead to reductions in customer count. From an EWU perspective, these factors lead to reduced revenue and suggest further reductions in the future.

As part of a manufacturing centre, companies in the City of Windsor were attuned to pending economic hardship prior to September 2008. These concerns led EWU to “serve notice” through its Application and Evidence that it might be necessary for EWU to file its next COS application for rates prior to the 3GIRM prescribed date of 2013.

These concerns also led EWU to file an Application that mitigated hardship to its customers. EWU’s Application achieved that objective with a proposal for a 3.4% increase to the bill of 1,000 kWh Residential customers. To EWU, this appeared reasonable, particularly given that in 2007 rates, those customers experienced rate increases similar to inflation and in 2008, those customers experienced rate decreases.

In working towards the resolution of this Application, EWU has carefully evaluated the need to balance the importance of minimizing bill impacts (1,000 kWh Residential customers would experience increases of 1.7% on the monthly bill) given the current economic circumstance, while ensuring that its distribution network is prudently maintained and is responsibly managed.

In the ordinary course of prudently managing its distribution system, EWU would have engaged in the projects and activities set out in the Application and Evidence in 2009. However, given the extraordinary circumstances facing its customers, EWU will pursue deferrals and other measures, in the nature of those set out below.

Operations, Maintenance & Administration (OM&A)

EWU originally forecasted 2009 OM&A at \$25,282,116, but has agreed to a forecast of \$22,126,141. This revised amount reflects a 4.1% increase over 2007 actual OM&A of \$21,250,685. Agreeing to scale back OM&A from the originally proposed amount by approximately \$3.1 million as a component of settlement was a difficult, but important and appropriate decision made by EWU. EWU has completed a preliminary but comprehensive assessment of its forecasted OM&A expenditures and is confident that in this instance it can reduce its forecasted OM&A amount without jeopardizing the safety, reliability or sufficiency of service in its service area.

In its Operations expenditures, EWU anticipates reductions of about \$50,000. EWU had proposed some operational audits, which can be deferred beyond 2009. While the audits were proposed with the objective of enhancing operations, the underlying operations are sound. Deferrals of this type of operational expense will help keep rates down in the test year. In its Maintenance expenditures, EWU anticipates reductions of about \$300,000. Programs such as the tree trimming program were originally proposed to be enhanced to reflect the industry standard levels of, for example, tree clearance. However, current standards still provide for a safe and reliable system. In addition, provided that storm intensity is at the level experienced in 2007, the additional labour budgeted for that purpose may be reassigned to capital projects. Deferrals and reassignments of these types of maintenance activities will help keep rates down in the test year.

In its Administration expenditures, EWU anticipates reductions of about \$2,800,000. EWU is exploring numerous strategies to effect short-term savings, especially deferrals and freezes. EWU will be carefully examining deferrals of and freezes on new positions and filling vacancies. This would lead to test year reductions in salary and benefit expenses. Also, EWU will examine short-term deferrals of vehicle replacements. Further, EWU anticipates some savings can be attained by reducing participation in out-of-town industry conferences and training sessions. Finally, studies and projects involving external consultants will be reviewed and in some cases deferred or possibly reconstituted through the proposed Productivity Initiatives deferral account. A variety of measures will likely be utilized to reduce administration expenses in the test year and thereby keep rates down.

As noted, many of these expense reductions are expected to be by deferral. However, in the IRM regime, productivity factors make "catching-up" on deferrals particularly difficult. One important solution EWU is utilizing is bringing down OM&A expense levels through productivity improvement oriented capital projects. These projects are expected to both support a safe, reliable and well serviced distribution system while also mitigating the OM&A costs of doing so. Among the projects EWU is engaging in, as set out in the Application and Evidence, are: the Padmounted Switchgear Replacements, Pole-Top Recloser Program, Single-Phase Line Protection, SCADA Improvements, Transformer Station Upgrades, Comprehensive ERP, Customer Contact Centre, Digital GPS, and Reporting Software.

Grossed-up Payments in Lieu of Taxes (PILs)

The adjustments to PILs specified and provided for in the Settlement Agreement will more accurately reflect EWU's appropriately deemed PILs through the use of more current and correct information.

Appendix D

Monthly Rates and Charges

Effective
May 1/09

Residential

Service Charge	\$	11.70
Distribution Volumetric Rate	\$/kWh	0.0192
Regulatory Asset Recovery	\$/kWh	(0.0003)
LRAM & SSM Rate Rider	\$/kWh	0.0003
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0041
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service Less Than 50 kW

Service Charge	\$	26.12
Distribution Volumetric Rate	\$/kWh	0.0161
Regulatory Asset Recovery	\$/kWh	(0.0006)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service 50 - 4,999 kW

Service Charge	\$	105.09
Distribution Volumetric Rate	\$/kW	4.9337
Regulatory Asset Recovery	\$/kW	(0.3632)
LRAM & SSM Rate Rider	\$/kW	0.0479
Retail Transmission Rate – Network Service Rate	\$/kW	1.8005
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3332
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Monthly Rates and Charges

Effective
May 1/09

General Service 3,000 to 4,999 kW - Intermediate Use

Service Charge	\$	1,529.27
Distribution Volumetric Rate	\$/kW	1.4129
Regulatory Asset Recovery	\$/kW	(0.4705)
Retail Transmission Rate – Network Service Rate	\$/kW	2.4402
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8069
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Large Use - Regular

Service Charge	\$	7,549.61
Distribution Volumetric Rate	\$/kW	2.1761
Regulatory Asset Recovery	\$/kW	(0.5952)
LRAM & SSM Rate Rider	\$/kW	0.0006
Retail Transmission Rate – Network Service Rate	\$/kW	2.4778
Retail Transmission Rate – Line Connection Service Rate	\$/kW	0.5365
Retail Transmission Rate – Transformation Connection Service Rate	\$/kW	1.3196
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Large Use - 3TS

Service Charge	\$	26,663.05
Distribution Volumetric Rate	\$/kW	2.7087
Regulatory Asset Recovery	\$/kW	(0.5915)
LRAM & SSM Rate Rider	\$/kW	0.0008
Retail Transmission Rate – Network Service Rate	\$/kW	2.4778
Retail Transmission Rate – Line Connection Service Rate	\$/kW	0.5365
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Monthly Rates and Charges

Effective
May 1/09

Large Use - Ford Annex

Service Charge	\$	104,380.15
Regulatory Asset Recovery	\$/kW	(0.4856)
Retail Transmission Rate – Network Service Rate	\$/kW	2.4778
Retail Transmission Rate – Line Connection Service Rate	\$/kW	0.5365
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Unmetered Scattered Load

Service Charge (per connection)	\$	10.15
Regulatory Asset Recovery (per connection)	\$	(0.16)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Back-up/Standby Power

Distribution Volumetric Rate	\$/kW	0.5589
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Monthly Rates and Charges

Effective
May 1/09

Sentinel Lighting

Service Charge (per connection)	\$	8.38
Regulatory Asset Recovery (per connection)	\$	0.16
Retail Transmission Rate – Network Service Rate	\$/kW	1.6474
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2198
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Street Lighting

Service Charge (per connection)	\$	3.77
Regulatory Asset Recovery (per connection)	\$	0.10
Retail Transmission Rate – Network Service Rate	\$/kW	1.6453
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2184
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Monthly Rates and Charges

Effective
May 1/09

Specific Service Charges

Arrears Certificate	\$	15.00
Pulling post-dated cheques	\$	15.00
Easement Letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned Cheque charge (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge / change of occupancy charge	\$	30.00
Special Meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Late Payment - per month	%	1.50
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
Service call – customer-owned equipment	\$	30.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35
Same Day Open Trench	\$	170.00
Scheduled Day Open Trench	\$	100.00
Dispute Test Residential	\$	50.00
Dispute Test Commercial Self Contained - MC	\$	105.00
Dispute Test Commercial TT - MC	\$	180.00
Service Layout - Residential	\$	110.00
Service Layout - Commercial	\$	150.00
Overtime Locate	\$	60.00
Disposal of Concrete Poles	\$	95.00
Missed Service Appointment	\$	65.00

Allowances

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	-0.60
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	-1.00

LOSS FACTORS

Total Loss Factor- Secondary Metered Customer <5,000 kW	1.0377
Total Loss Factor - Secondary Metered Customer >5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer <5,000 kW	1.0273
Total Loss Factor - Primary Metered Customer >5,000 kW	1.0045

Appendix E

Enwin Utilities Ltd. (ED-2002-0527)
2009 EDR Application (EB-2008-0227) version: FINAL
February 13, 2009

F8 Customer Bill Impact Analysis

RPP rates per sheet

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Residential

RPP: Summer

500 kWh's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
Monthly Service Charge				\$8.66			\$11.70	\$3.04	35.1%
Distribution	kWh	500	\$0.0211	\$10.55	500	\$0.0192	\$9.60	(\$0.95)	(9.0%)
Sub-Total (Distribution)				\$19.21			\$21.30	\$2.09	10.9%
Deferral/Variance	kWh	500			500	(\$0.0003)	(\$0.15)	(\$0.15)	
LRAM/SSM Rate Rider	kWh	500			500	\$0.0003	\$0.15	\$0.15	
Electricity (Commodity)	kWh	520	RPP-Summer	\$25.98	519	RPP-Summer	\$25.94	(\$0.04)	(0.2%)
Transmission - Network	kWh	520	\$0.0051	\$2.65	519	\$0.0057	\$2.96	\$0.31	11.7%
Transmission - Connection	kWh	520	\$0.0039	\$2.03	519	\$0.0041	\$2.13	\$0.10	4.9%
Transmission - Line	kWh	520			519				
Transmission - Transformation	kWh	520			519				
Wholesale Market Service	kWh	520	\$0.0052	\$2.70	519	\$0.0052	\$2.70		
Rural Rate Protection	kWh	520	\$0.0010	\$0.52	520	\$0.0010	\$0.52		
Debt Retirement Charge	kWh	500	\$0.0070	\$3.50	500	\$0.0070	\$3.50		
TOTAL BILL				\$56.59			\$59.05	\$2.46	4.3%

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F8 Customer Bill Impact Analysis

RPP rates per sheet

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Residential

RPP: Summer

750 kWh's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
Monthly Service Charge				\$8.66			\$11.70	\$3.04	35.1%
Distribution	kWh	750	\$0.0211	\$15.83	750	\$0.0192	\$14.40	(\$1.43)	(9.0%)
Sub-Total (Distribution)				\$24.49			\$26.10	\$1.62	6.6%
Deferral/Variance	kWh	750			750	(\$0.0003)	(\$0.23)	(\$0.23)	
LRAM/SSM Rate Rider	kWh	750			750	\$0.0003	\$0.23	\$0.23	
Electricity (Commodity)	kWh	779	RPP-Summer	\$40.58	778	RPP-Summer	\$40.52	(\$0.06)	(0.1%)
Transmission - Network	kWh	779	\$0.0051	\$3.97	778	\$0.0057	\$4.44	\$0.47	11.8%
Transmission - Connection	kWh	779	\$0.0039	\$3.04	778	\$0.0041	\$3.19	\$0.15	4.9%
Transmission - Line	kWh	779			778				
Transmission - Transformation	kWh	779			778				
Wholesale Market Service	kWh	779	\$0.0052	\$4.05	778	\$0.0052	\$4.05		
Rural Rate Protection	kWh	779	\$0.0010	\$0.78	779	\$0.0010	\$0.78		
Debt Retirement Charge	kWh	750	\$0.0070	\$5.25	750	\$0.0070	\$5.25		
TOTAL BILL				\$82.16			\$84.33	\$2.18	2.6%

Enwin Utilities Ltd. (ED-2002-0527)
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F8 Customer Bill Impact Analysis

RPP rates per sheet

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Residential

RPP: Summer

1,000 kWh's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
Monthly Service Charge				\$8.66			\$11.70	\$3.04	35.1%
Distribution	kWh	1,000	\$0.0211	\$21.10	1,000	\$0.0192	\$19.20	(\$1.90)	(9.0%)
Sub-Total (Distribution)				\$29.76			\$30.90	\$1.14	3.8%
Deferral/Variance	kWh	1,000			1,000	(\$0.0003)	(\$0.30)	(\$0.30)	
LRAM/SSM Rate Rider	kWh	1,000			1,000	\$0.0003	\$0.30	\$0.30	
Electricity (Commodity)	kWh	1,039	RPP-Summer	\$55.90	1,038	RPP-Summer	\$55.82	(\$0.08)	(0.1%)
Transmission - Network	kWh	1,039	\$0.0051	\$5.30	1,038	\$0.0057	\$5.91	\$0.61	11.5%
Transmission - Connection	kWh	1,039	\$0.0039	\$4.05	1,038	\$0.0041	\$4.25	\$0.20	4.9%
Transmission - Line	kWh	1,039			1,038				
Transmission - Transformation	kWh	1,039			1,038				
Wholesale Market Service	kWh	1,039	\$0.0052	\$5.40	1,038	\$0.0052	\$5.40		
Rural Rate Protection	kWh	1039	\$0.0010	\$1.04	1,039	\$0.0010	\$1.04		
Debt Retirement Charge	kWh	1000	\$0.0070	\$7.00	1,000	\$0.0070	\$7.00		
TOTAL BILL				\$108.45			\$110.32	\$1.87	1.7%

Enwin Utilities Ltd. (ED-2002-0527)
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February 13, 2009

F8 Customer Bill Impact Analysis

RPP rates per sheet

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service Less Than 50 kW

RPP: Non-res.

2,000 kWh's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
Monthly Service Charge				\$24.38			\$26.12	\$1.74	7.1%
Distribution	kWh	2,000	\$0.0155	\$31.00	2,000	\$0.0161	\$32.20	\$1.20	3.9%
Sub-Total (Distribution)				\$55.38			\$58.32	\$2.94	5.3%
Deferral/Variance	kWh	2,000			2,000	(\$0.0006)	(\$1.20)	(\$1.20)	
LRAM/SSM Rate Rider	kWh	2,000			2,000				
Electricity (Commodity)	kWh	2,078	RPP-Non-res.	\$115.85	2,075	RPP-Non-res.	\$115.70	(\$0.15)	(0.1%)
Transmission - Network	kWh	2,078	\$0.0047	\$9.77	2,075	\$0.0052	\$10.79	\$1.02	10.4%
Transmission - Connection	kWh	2,078	\$0.0036	\$7.48	2,075	\$0.0038	\$7.89	\$0.41	5.5%
Transmission - Line	kWh	2,078			2,075				
Transmission - Transformation	kWh	2,078			2,075				
Wholesale Market Service	kWh	2,078	\$0.0052	\$10.81	2,075	\$0.0052	\$10.79	(\$0.02)	(0.2%)
Rural Rate Protection	kWh	2078	\$0.0010	\$2.08	2,078	\$0.0010	\$2.08		
Debt Retirement Charge	kWh	2000	\$0.0070	\$14.00	2,000	\$0.0070	\$14.00		
TOTAL BILL				\$215.37			\$218.37	\$3.00	1.4%

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F8 Customer Bill Impact Analysis

RPP rates per sheet

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service 50 - 4,999 kW

RPP: n/a

500,000 kWh's

1,000 kW's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge		%
Monthly Service Charge				\$323.74			\$105.09	(\$218.65)	(67.5%)
Distribution	kW	1,000	\$3.3050	\$3,305.00	1,000	\$4.9337	\$4,933.70	\$1,628.70	49.3%
Sub-Total (Distribution)				\$3,628.74			\$5,038.79	\$1,410.05	38.9%
Deferral/Variance	kW	1,000			1,000	(\$0.3632)	(\$363.20)	(\$363.20)	
LRAM/SSM Rate Rider	kW	1,000			1,000	\$0.0479	\$47.90	\$47.90	
Electricity (Commodity)	kWh	519,500	\$0.0545	\$28,312.75	518,850	\$0.0545	\$28,277.33	(\$35.42)	(0.1%)
Transmission - Network	kW	1,000	\$1.6180	\$1,618.00	1,000	\$1.8005	\$1,800.50	\$182.50	11.3%
Transmission - Connection	kW	1,000	\$1.2676	\$1,267.60	1,000	\$1.3332	\$1,333.20	\$65.60	5.2%
Transmission - Line	kW	1,000			1,000				
Transmission - Transformation	kW	1,000			1,000				
Wholesale Market Service	kWh	519,500	\$0.0052	\$2,701.40	518,850	\$0.0052	\$2,698.02	(\$3.38)	(0.1%)
Rural Rate Protection	kWh	519500	\$0.0010	\$519.50	519,500	\$0.0010	\$519.50		
Debt Retirement Charge	kWh	500000	\$0.0070	\$3,500.00	500,000	\$0.0070	\$3,500.00		
TOTAL BILL				\$41,547.99			\$42,852.04	\$1,304.05	3.1%

Enwin Utilities Ltd. (ED-2002-0527)

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February 13, 2009

F8 Customer Bill Impact Analysis

RPP rates per sheet

Enter example volumes in kWh's (and kW's if applicable) for each customer class

General Service 3,000 to 4,999 kW - Inter RPP: n/a

1,750,000 kWh's 4,000 kW's	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
Monthly Service Charge				\$432.50			\$1,529.27	\$1,096.77	253.6%
Distribution	kW	4,000	\$0.3996	\$1,598.40	4,000	\$1.4129	\$5,651.60	\$4,053.20	253.6%
Sub-Total (Distribution)				\$2,030.90			\$7,180.87	\$5,149.97	253.6%
Deferral/Variance	kW	4,000			4,000	(\$0.4705)	(\$1,882.00)	(\$1,882.00)	
LRAM/SSM Rate Rider									
Electricity (Commodity)	kWh	1,800,050	\$0.0545	\$98,102.73	1,797,775	\$0.0545	\$97,978.74	(\$123.99)	(0.1%)
Transmission - Network	kW	4,000	\$2.1928	\$8,771.20	4,000	\$2.4402	\$9,760.80	\$989.60	11.3%
Transmission - Connection	kW	4,000	\$1.7179	\$6,871.60	4,000	\$1.8069	\$7,227.60	\$356.00	5.2%
Transmission - Line	kW	4,000			4,000				
Transmission - Transformation	kW	4,000			4,000				
Wholesale Market Service	kWh	1,800,050	\$0.0052	\$9,360.26	1,797,775	\$0.0052	\$9,348.43	(\$11.83)	(0.1%)
Rural Rate Protection	kWh	1800050	\$0.0010	\$1,800.05	1,800,050	\$0.0010	\$1,800.05		
Debt Retirement Charge	kWh	1750000	\$0.0070	\$12,250.00	1,750,000	\$0.0070	\$12,250.00		
TOTAL BILL				\$139,186.74			\$143,664.49	\$4,477.75	3.2%

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F8 Customer Bill Impact Analysis

RPP rates per sheet

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Large Use - Regular

RPP: n/a

7,500,000 kWh's
 10,000 kW's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
Monthly Service Charge				\$6,436.31			\$7,549.61	\$1,113.30	17.3%
Distribution	kW	10,000	\$1.8554	\$18,554.00	10,000	\$2.1761	\$21,761.00	\$3,207.00	17.3%
Sub-Total (Distribution)				\$24,990.31			\$29,310.61	\$4,320.30	17.3%
Deferral/Variance	kW	10,000			10,000	(\$0.5952)	(\$5,952.00)	(\$5,952.00)	
LRAM/SSM Rate Rider	kW	10,000			10,000	\$0.0006	\$6.00	\$6.00	
Electricity (Commodity)	kWh	7,533,750	\$0.0545	\$410,589.38	7,533,750	\$0.0545	\$410,589.38		
Transmission - Network	kW	10,000	\$2.2266	\$22,266.00	10,000	\$2.4778	\$24,778.00	\$2,512.00	11.3%
Transmission - Connection	kW	10,000			10,000				
Transmission - Line	kW	10,000	\$0.4545	\$4,545.00	10,000	\$0.5365	\$5,365.00	\$820.00	18.0%
Transmission - Transformation	kW	10,000	\$1.3181	\$13,181.00	10,000	\$1.3196	\$13,196.00	\$15.00	0.1%
Wholesale Market Service	kWh	7,533,750	\$0.0052	\$39,175.50	7,533,750	\$0.0052	\$39,175.50		
Rural Rate Protection	kWh	7533750	\$0.0010	\$7,533.75	7,533,750	\$0.0010	\$7,533.75		
Debt Retirement Charge	kWh	7500000	\$0.0070	\$52,500.00	7,500,000	\$0.0070	\$52,500.00		
TOTAL BILL				\$574,780.94			\$576,502.24	\$1,721.30	0.3%

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F8 Customer Bill Impact Analysis

RPP rates per sheet

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Large Use - 3TS

RPP: n/a

10,000,000 kWh's

20,000 kW's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge		%
Monthly Service Charge				\$21,634.75			\$26,663.05	\$5,028.30	23.2%
Distribution	kW	20,000	\$2.1979	\$43,958.00	20,000	\$2.7087	\$54,174.00	\$10,216.00	23.2%
Sub-Total (Distribution)				\$65,592.75			\$80,837.05	\$15,244.30	23.2%
Deferral/Variance	kW	20,000			20,000	(\$0.5915)	(\$11,830.00)	(\$11,830.00)	
LRAM/SSM Rate Rider	kW	20,000			20,000	\$0.0008	\$16.00	\$16.00	
Electricity (Commodity)	kWh	10,045,000	\$0.0545	\$547,452.50	10,045,000	\$0.0545	\$547,452.50		
Transmission - Network	kW	20,000	\$2.2266	\$44,532.00	20,000	\$2.4778	\$49,556.00	\$5,024.00	11.3%
Transmission - Connection	kW	20,000			20,000				
Transmission - Line	kW	20,000	\$0.4545	\$9,090.00	20,000	\$0.5365	\$10,730.00	\$1,640.00	18.0%
Transmission - Transformation	kW	20,000			20,000				
Wholesale Market Service	kWh	10,045,000	\$0.0052	\$52,234.00	10,045,000	\$0.0052	\$52,234.00		
Rural Rate Protection	kWh	10045000	\$0.0010	\$10,045.00	10,045,000	\$0.0010	\$10,045.00		
Debt Retirement Charge	kWh	10000000	\$0.0070	\$70,000.00	10,000,000	\$0.0070	\$70,000.00		
TOTAL BILL				\$798,946.25			\$809,040.55	\$10,094.30	1.3%

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F8 Customer Bill Impact Analysis

RPP rates per sheet

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Large Use - Ford Annex

RPP: n/a

7,500,000 kWh's

10,000 kW's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge		%
Monthly Service Charge				\$100,188.38			\$104,380.15	\$4,191.77	4.2%
Distribution	kW	10,000			10,000				
Sub-Total (Distribution)				\$100,188.38			\$104,380.15	\$4,191.77	4.2%
Deferral/Variance	kW	10,000			10,000	(\$0.4856)	(\$4,856.00)	(\$4,856.00)	
LRAM/SSM Rate Rider									
Electricity (Commodity)	kWh	7,533,750	\$0.0545	\$410,589.38	7,533,750	\$0.0545	\$410,589.38		
Transmission - Network	kW	10,000	\$2.2266	\$22,266.00	10,000	\$2.4778	\$24,778.00	\$2,512.00	11.3%
Transmission - Connection	kW	10,000			10,000				
Transmission - Line	kW	10,000	\$0.4545	\$4,545.00	10,000	\$0.5365	\$5,365.00	\$820.00	18.0%
Transmission - Transformation	kW	10,000			10,000				
Wholesale Market Service	kWh	7,533,750	\$0.0052	\$39,175.50	7,533,750	\$0.0052	\$39,175.50		
Rural Rate Protection	kWh	7533750	\$0.0010	\$7,533.75	7,533,750	\$0.0010	\$7,533.75		
Debt Retirement Charge	kWh	7500000	\$0.0070	\$52,500.00	7,500,000	\$0.0070	\$52,500.00		
TOTAL BILL				\$636,798.01			\$639,465.78	\$2,667.77	0.4%

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F8 Customer Bill Impact Analysis

RPP rates per sheet

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Unmetered Scattered Load

RPP: n/a

100 kWh's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge		%
Monthly Service Charge Distribution	kWh	100		\$28.60	100		\$10.15	(\$18.45)	(64.5%)
Sub-Total (Distribution)				\$28.60			\$10.15	(\$18.45)	(64.5%)
Deferral/Variance LRAM/SSM Rate Rider						(\$0.1604)	(\$0.16)	(\$0.16)	
Electricity (Commodity)	kWh	104	\$0.0545	\$5.66	104	\$0.0545	\$5.66		
Transmission - Network	kWh	104	\$0.0047	\$0.49	104	\$0.0052	\$0.54	\$0.05	10.2%
Transmission - Connection	kWh	104	\$0.0036	\$0.37	104	\$0.0038	\$0.39	\$0.02	5.4%
Transmission - Line	kWh	104			104				
Transmission - Transformation	kWh	104			104				
Wholesale Market Service	kWh	104	\$0.0052	\$0.54	104	\$0.0052	\$0.54		
Rural Rate Protection	kWh	104	\$0.0010	\$0.10	104	\$0.0010	\$0.10		
Debt Retirement Charge	kWh	100	\$0.0070	\$0.70	100	\$0.0070	\$0.70		
TOTAL BILL				\$36.46			\$17.92	(\$18.54)	(50.9%)

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F8 Customer Bill Impact Analysis

RPP rates per sheet

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Sentinel Lighting

RPP: n/a

100 kWh's

1 kW's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge		%
Monthly Service Charge				\$4.88			\$8.38	\$3.50	71.7%
Distribution	kW	1			1				
Sub-Total (Distribution)				\$4.88			\$8.38	\$3.50	71.7%
Deferral/Variance						\$0.1593	\$0.16	\$0.16	
LRAM/SSM Rate Rider									
Electricity (Commodity)	kWh	104	\$0.0545	\$5.66	104	\$0.0545	\$5.66		
Transmission - Network	kW	1	\$1.4804	\$1.48	1	\$1.6474	\$1.65	\$0.17	11.5%
Transmission - Connection	kW	1	\$1.1597	\$1.16	1	\$1.2198	\$1.22	\$0.06	5.2%
Transmission - Line	kW	1			1				
Transmission - Transformation	kW	1			1				
Wholesale Market Service	kWh	104	\$0.0052	\$0.54	104	\$0.0052	\$0.54		
Rural Rate Protection	kWh	104	\$0.0010	\$0.10	104	\$0.0010	\$0.10		
Debt Retirement Charge	kWh	100	\$0.0070	\$0.70	100	\$0.0070	\$0.70		
TOTAL BILL				\$14.52			\$18.41	\$3.89	26.8%

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F8 Customer Bill Impact Analysis

RPP rates per sheet

Enter example volumes in kWh's (and kW's if applicable) for each customer class

Street Lighting

RPP: n/a

100 kWh's

1 kW's

	Metric	2008 BILL			2009 BILL			CHANGE IMPACT	
		Volume	Rate	Charge	Volume	Rate	Charge	\$	%
Monthly Service Charge Distribution	kW	1		\$1.90	1		\$3.77	\$1.87	98.4%
Sub-Total (Distribution)				\$1.90			\$3.77	\$1.87	98.4%
Deferral/Variance						\$0.1019	\$0.10	\$0.10	
LRAM/SSM Rate Rider									
Electricity (Commodity)	kWh	104	\$0.0545	\$5.66	104	\$0.0545	\$5.66		
Transmission - Network	kW	1	\$1.4785	\$1.48	1	\$1.6453	\$1.65	\$0.17	11.5%
Transmission - Connection	kW	1	\$1.1584	\$1.16	1	\$1.2184	\$1.22	\$0.06	5.2%
Transmission - Line	kW	1			1				
Transmission - Transformation	kW	1			1				
Wholesale Market Service	kWh	104	\$0.0052	\$0.54	104	\$0.0052	\$0.54		
Rural Rate Protection	kWh	104	\$0.0010	\$0.10	104	\$0.0010	\$0.10		
Debt Retirement Charge	kWh	100	\$0.0070	\$0.70	100	\$0.0070	\$0.70		
TOTAL BILL				\$11.54			\$13.74	\$2.20	19.1%

Appendix F

Customer Bill Impact Analysis

Customer	Bill Component	2008 Existing (\$)	2009 Application (\$)	2008 Existing vs. Application		2009 Settlement (\$)	2008 Existing vs. Settlement	
				\$ Change	% Change		\$ Change	% Change
Residential 500 kWh	Monthly Service Charge	8.66	13.45	4.79	55.30	11.70	3.04	35.10
	Volumetric Distribution Charge	10.55	9.45	-1.10	-10.40	9.60	-0.95	-9.00
	Sub-Total - Distribution	19.21	22.90	3.69	19.20	21.30	2.09	10.90
	Total Bill	56.59	60.85	4.26	7.50	59.05	2.46	4.30
Residential 750 kWh	Monthly Service Charge	8.66	13.45	4.79	55.30	11.70	3.04	35.10
	Volumetric Distribution Charge	15.83	14.18	-1.65	-10.40	14.40	-1.43	-9.00
	Sub-Total - Distribution	24.49	27.63	3.14	12.80	26.10	1.62	6.60
	Total Bill	82.16	86.17	4.01	4.90	84.33	2.18	2.60
Residential 1,000 kWh	Monthly Service Charge	8.66	13.45	4.79	55.30	11.70	3.04	35.10
	Volumetric Distribution Charge	21.10	18.90	-2.20	-10.40	19.20	-1.90	-9.00
	Sub-Total - Distribution	29.76	32.35	2.59	8.70	30.90	1.14	3.80
	Total Bill	108.45	112.17	3.72	3.40	110.32	1.87	1.70
GS<50 kW 2,000 kWh	Monthly Service Charge	24.38	27.13	2.75	11.30	26.12	1.74	7.10
	Volumetric Distribution Charge	31.00	33.60	2.60	8.40	32.20	1.20	3.90
	Sub-Total - Distribution	55.38	60.73	5.35	9.70	58.32	2.94	5.30
	Total Bill	215.37	220.58	5.21	2.40	218.37	3.00	1.40
GS>50 kW 500,000 kWh 1,000 kW	Monthly Service Charge	323.74	371.81	48.07	14.80	105.09	-218.65	-67.50
	Volumetric Distribution Charge	3,305.00	3,788.70	483.70	14.60	4,933.70	1,628.70	49.30
	Sub-Total - Distribution	3,628.74	4,160.51	531.77	14.70	5,038.79	1,410.05	38.90
	Total Bill	41,547.99	41,909.06	361.07	0.90	42,852.04	1,304.05	3.10
Intermediate 1,750,000 kWh 4,000 kW	Monthly Service Charge	432.50	1,781.01	1,348.51	311.80	1,529.27	1,096.77	253.60
	Volumetric Distribution Charge	1,598.40	6,582.40	4,984.00	311.80	5,651.60	4,053.20	253.60
	Sub-Total - Distribution	2,030.90	8,363.41	6,332.51	311.80	7,180.87	5,149.97	253.60
	Total Bill	139,186.74	144,854.63	5,667.89	4.10	143,664.49	4,477.75	3.20
LU-R 7,500,000 kWh 10,000 kW	Monthly Service Charge	6,436.31	8,414.97	1,978.66	30.70	7,549.61	1,113.30	17.30
	Volumetric Distribution Charge	18,554.00	24,256.00	5,702.00	30.70	21,761.00	3,207.00	17.30
	Sub-Total - Distribution	24,990.31	32,670.97	7,680.66	30.70	29,310.61	4,320.30	17.30
	Total Bill	574,780.94	579,426.60	4,645.66	0.80	576,502.24	1,721.30	0.30
LU-3TS 10,000,000 kWh 20,000 kW	Monthly Service Charge	21,634.75	31,619.60	9,984.85	46.20	26,663.05	5,028.30	23.20
	Volumetric Distribution Charge	43,958.00	64,244.00	20,286.00	46.10	54,174.00	10,216.00	23.20
	Sub-Total - Distribution	65,592.75	95,863.60	30,270.85	46.10	80,837.05	15,244.30	23.20
	Total Bill	798,946.25	823,641.10	24,694.85	3.10	809,040.55	10,094.30	1.30
LU-FA 7,500,000 kWh 10,000 kW	Monthly Service Charge	100,188.38	107,468.88	7,280.50	7.30	104,380.15	4,191.77	4.20
	Volumetric Distribution Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Sub-Total - Distribution	100,188.38	107,468.88	7,280.50	7.30	104,380.15	4,191.77	4.20
	Total Bill	636,798.01	641,166.51	4,368.50	0.70	639,465.78	2,667.77	0.40

Customer	Bill Component	2008 Existing (\$)	2009 Application (\$)	2008 Existing vs. Application		2009 Settlement (\$)	2008 Existing vs. Settlement	
				\$ Change	% Change		\$ Change	% Change
Unmetered	Monthly Service Charge	28.60	16.56	-12.04	-42.10	10.15	-18.45	-64.50
Scattered	Volumetric Distribution Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Loads	Sub-Total - Distribution	28.60	16.56	-12.04	-42.10	10.15	-18.45	-64.50
100 kWh	Total Bill	36.46	24.16	-12.30	-33.70	17.92	-18.54	-50.90
Sentinel	Monthly Service Charge	4.88	11.88	7.00	143.40	8.38	3.50	71.70
Lighting	Volumetric Distribution Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a
100 kWh	Sub-Total - Distribution	4.88	11.88	7.00	143.40	8.38	3.50	71.70
1 kW	Total Bill	14.52	22.06	7.54	51.90	18.41	3.89	26.80
Street	Monthly Service Charge	1.90	4.29	2.39	125.80	3.77	1.87	98.40
Lighting	Volumetric Distribution Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a
100 kWh	Sub-Total - Distribution	1.90	4.29	2.39	125.80	3.77	1.87	98.40
1 kW	Total Bill	11.54	14.23	2.69	23.30	13.74	2.20	19.10

Appendix G

Enwin Utilities Ltd. (ED-2002-0527)

2009 EDR Application (EB-2008-0227) version: FINAL

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C1 Load Data and Forecast

Enter historical volume data and projections for 2008-2009

CUSTOMERS (CONNECTIONS)

Customer Class Name	2006 EDR Approved	2006 <input type="checkbox"/> Actual	2007 <input type="checkbox"/> Actual	2007 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Estimated	2009 <input type="checkbox"/> Normalized
Residential	75,107	76,311	76,439	76,439	76,439	76,439	76,317
General Service Less Than 50 kW	7,045	7,128	7,079	7,079	7,079	7,079	7,013
General Service 50 - 4,999 kW	1,260	1,188	1,190	1,190	1,190	1,190	1,189
General Service 3,000 to 4,999 kW	5	3	3	3	3	3	3
Large Use - Regular	6	6	6	6	6	6	6
Large Use - 3TS	3	3	3	3	3	3	3
Large Use - Ford Annex	1	1	1	1	1	1	1
Unmetered Scattered Load	708	844	886	886	886	886	893
Back-up/Standby Power							
Sentinel Lighting	1,517	778	770	770	770	770	748
Street Lighting	23,042	23,358	23,350	23,350	23,350	23,350	23,413
TOTAL	108,694	109,620	109,727	109,727	109,727	109,727	109,586

Enwin Utilities Ltd. (ED-2002-0527)

2009 EDR Application (EB-2008-0227) version: FINAL

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C1 Load Data and Forecast*Enter historical volume data and projections for 2008-2009***METERED KILOWATT-HOURS (kWh)**

Customer Class Name	2006 EDR Approved	2006 □ Actual	2007 □ Actual	2007 □ Normalized	2008 □ Normalized	2008 □ Estimated	2009 □ Normalized
Residential	673,872,389	656,596,828	667,620,645	656,399,705	651,371,731	651,371,731	641,214,701
General Service Less Than 50 kW	251,217,394	243,652,786	242,351,722	246,352,539	245,035,845	245,035,845	238,998,501
General Service 50 - 4,999 kW	1,053,221,287	1,040,946,481	1,057,316,490	1,060,616,916	1,034,451,276	1,034,451,276	946,836,557
General Service 3,000 to 4,999 kW	96,780,188	65,985,841	54,606,899	54,606,899	54,989,147	54,989,147	55,374,071
Large Use - Regular	531,673,768	443,175,975	421,466,779	421,466,779	359,902,762	359,902,762	277,467,527
Large Use - 3TS	520,153,212	488,505,124	446,869,974	446,869,974	348,558,580	348,558,580	339,147,498
Large Use - Ford Annex	81,825,128	75,018,462	76,708,349	76,708,349	76,062,397	76,062,397	75,421,885
Unmetered Scattered Load	4,633,951	4,508,416	4,292,331	4,292,331	4,245,819	4,245,819	4,199,811
Back-up/Standby Power							
Sentinel Lighting	1,173,917	970,097	1,026,773	1,026,773	995,165	995,165	964,529
Street Lighting	16,439,727	16,904,359	16,887,318	16,887,318	16,887,318	16,887,318	16,887,318
TOTAL	3,230,990,961	3,036,264,369	2,989,147,280	2,985,227,583	2,792,500,040	2,792,500,040	2,596,512,398

Enwin Utilities Ltd. (ED-2002-0527)

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C1 Load Data and Forecast

Enter historical volume data and projections for 2008-2009

KILOWATTS (kW)

Customer Class Name	2006 EDR Approved	2006 <input type="checkbox"/> Actual	2007 <input type="checkbox"/> Actual	2007 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Estimated	2009 <input type="checkbox"/> Normalized
Residential							
General Service Less Than 50 kW							
General Service 50 - 4,999 kW	2,707,203	2,691,166	2,716,616	2,725,040	2,649,212	2,649,212	2,431,356
General Service 3,000 to 4,999 kW	237,020	164,090	138,359	138,359	140,072	140,072	141,807
Large Use - Regular	933,152	901,208	838,146	838,146	679,517	679,517	539,536
Large Use - 3TS	1,051,978	1,005,296	902,266	902,266	658,654	658,654	637,577
Large Use - Ford Annex	137,491	136,960	134,319	134,319	133,790	133,790	133,262
Unmetered Scattered Load							
Back-up/Standby Power							
Sentinel Lighting		2,661	2,779	2,779	2,681	2,681	2,586
Street Lighting		48,441	48,555	48,555	48,555	48,555	48,555
TOTAL	5,066,844	4,949,823	4,781,040	4,789,464	4,312,481	4,312,481	3,934,679

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C1 Load Data and Forecast

Enter historical volume data and projections for 2008-2009

Customer Class Name	Loss Factor	MARKET PARTICIPANT kWh's			WHOLESALE kWh's ¹		
		2008 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Estimated	2009 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Estimated	2009 <input type="checkbox"/> Normalized
Residential	1.0377				675,928,445	675,928,445	665,388,495
General Service Less Than 50 kW	1.0377				254,273,696	254,273,696	248,008,744
General Service 50 - 4,999 kW	1.0377				1,073,450,089	1,073,450,089	982,532,295
General Service 3,000 to 4,999 kW	1.0273				56,490,351	56,490,351	56,885,783
Large Use - Regular	1.0045	168,117,700	168,117,700	129,618,747	192,648,094	192,648,094	148,514,100
Large Use - 3TS	1.0045	92,272,890	92,272,890	89,781,522	257,438,976	257,438,976	250,488,123
Large Use - Ford Annex	1.0045	76,062,397	76,062,397	75,421,885			
Unmetered Scattered Load	1.0377				4,405,886	4,405,886	4,358,144
Back-up/Standby Power							
Sentinel Lighting	1.0377				1,032,683	1,032,683	1,000,892
Street Lighting	1.0377				17,523,970	17,523,970	17,523,970

¹ Metered kWh's (excl. Mkt Part.'s) times Loss Factor

Customer Class Name	kW's with no Transformation CN charge			kW's subject to Transformation CN charge		
	2008 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Estimated	2009 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Normalized	2008 <input type="checkbox"/> Estimated	2009 <input type="checkbox"/> Normalized
Residential						
General Service Less Than 50 kW						
General Service 50 - 4,999 kW				2,649,212	2,649,212	2,431,356
General Service 3,000 to 4,999 kW - Intermediate Use				140,072	140,072	141,807
Large Use - Regular	250,830	250,830	199,159	428,687	428,687	340,377
Large Use - 3TS				658,654	658,654	637,577
Large Use - Ford Annex				133,790	133,790	133,262
Unmetered Scattered Load						
Back-up/Standby Power						
Sentinel Lighting				2,681	2,681	2,586
Street Lighting				48,555	48,555	48,555

Appendix H

2009 COS Updated Load Forecast

Customer Class	2009 Proposed Customer Count	2009 Customer Count	Variance	Interrogatory Response
Residential	76,439	76,317	122	VECC 9
GS <50 kW	7,079	7,013	66	VECC 9
GS >50 kW	1,190	1,189	1	VECC 9
Intermediate	3	3		VECC 9
LU – Regular	6	6		VECC 9
LU – 3TS	3	3		VECC 9
LU – FA	1	1		VECC 9
USL	886	893	-7	VECC 9
Sentinel Lighting	770	748	22	VECC 9
Street Lighting	23,350	23,413	-63	VECC 9

Customer Class	2009 Proposed Load Forecast (kWh)	2009 Settlement Load Forecast (kWh)	Variance (kWh)	Interrogatory Response
Residential	642,120,095	641,214,701	905,394	VECC 14
GS <50 kW	242,703,228	238,998,501	3,704,727	VECC 14
GS >50 kW	1,013,230,091	946,836,557	66,393,534	VECC 14
Intermediate	55,374,071	55,374,071		
LU – Regular	277,467,527	277,467,527		
LU – 3TS	339,147,498	339,147,498		
LU – FA	75,421,885	75,421,885		
USL	4,199,811	4,199,811		
Sentinel Lighting	964,529	964,529		
Street Lighting	16,887,318	16,887,318		

Customer Class	2009 Proposed Load Forecast (kW)	2009 Settlement Load Forecast (kW)	Variance (kW)	Interrogatory Response
Residential				
GS <50 kW				
GS >50 kW	2,601,990	2,431,356	170,634	VECC 14
Intermediate	141,807	141,807		
LU – Regular	539,634	539,536	98	Board Staff 18
LU – 3TS	637,577	637,577		
LU – FA	133,262	133,262		
USL				
Sentinel Lighting	2,586	2,586		
Street Lighting	48,555	48,555		

Appendix I

Appendix 7-2

Revenue Requirement Summary

Rate Base		
2008 ending Net Fixed Assets	168,311,618	
2009 ending Net Fixed Assets	<u>174,945,697</u>	
Average Net Fixed Assets		171,628,658
Working Capital Allowance Base	187,829,468	
Working Capital Allowance	15.0%	28,174,420
Rate Base		<u>199,803,078</u>
Return On Rate Base		
Deemed Short-Term Debt %	4.00%	7,992,123
Deemed Long-Term Debt %	56.00%	111,889,724
Deemed Equity %	40.00%	79,921,231
Short-Term Interest	4.47%	357,248
Long-Term Interest	6.77%	7,570,768
Return On Equity	8.01%	6,401,691
Return On Rate Base		<u>14,329,707</u>
Distribution Expenses & Taxes		
OM&A	22,126,141	
Amortization	11,487,968	
PILs/Taxes	1,799,988	<u>35,414,097</u>
Revenue Offsets		-2,443,803
Distribution Revenue Requirement		
<i>Distribution Revenue at Existing Rates</i>	<u>43,991,082</u>	<u>47,300,000</u>
Revenue Sufficiency (Deficiency)	<u>-3,308,919</u>	

Appendix J

Appendix 7-1

Revenue Sufficiency / Deficiency

	2009 Projection
Utility Income <i>(see below)</i>	11,980,456
Utility Rate Base	199,803,078
Indicated Rate of Return	6.00%
Requested / Approved Rate of Return	7.17%
Sufficiency / (Deficiency) in Return	(1.18%)
Net Revenue Sufficiency / (Deficiency)	-2,349,251
Provision for PILs/Taxes	-959,668
Gross Revenue Sufficiency / (Deficiency)	-3,308,919
<i>Deemed Overall Debt Rate</i>	6.61%
<i>Deemed Cost of Debt</i>	7,928,016
<i>Utility Income less Deemed Cost of Debt</i>	4,052,440
<i>Return On Deemed Equity</i>	5.07%
UTILITY INCOME	
Total Net Revenues	46,434,885
OM&A Expenses	21,612,283
Depreciation & Amortization	11,487,968
Taxes other than PILs / Income Taxes	513,858
Total Costs & Expenses	33,614,109
Utility Income before Income Taxes / PILs	12,820,776
PILs / Income Taxes	840,320
Utility Income	11,980,456

Appendix K

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

Model Overview*Select a worksheet link*

Tab	ShortName	Title	Instruction	Link
P		PILS Calculations		P0 Administration
P0	Admin	Administration	Enter administrative information about the Application	P0 Administration
P1	UCC	Undepreciated Capital Costs (UCC)	Enter actual balances and projected asset additions & retirements	P1 Undepreciated Capital Costs (UCC)
P2	CEC	Cumulative Eligible Capital (CEC)	Enter actual balance, projected changes and deduction rates	P2 Cumulative Eligible Capital (CEC)
P3	Interest	Interest Expense	Enter deemed and projected actual interest amounts	P3 Interest Expense
P4	LCF	Loss Carry-Forward (LCF)	Enter details of historical losses available to offset projected taxable income	P4 Loss Carry-Forward (LCF)
P5	Reserves	Reserve Balances	Enter balance amounts and projected changes in tax and accounting reserves	P5 Reserve Balances
P6	TxbIncome	Taxable Income	Enter amounts required to calculate taxable income	P6 Taxable Income
P7	CapitalTax	Capital Taxes	Enter rate base amounts	P7 Capital Taxes
P8	TotalPILs	Total PILs Expense	Enter tax credit amounts	P8 Total PILs Expense
Y		Reference Information		Y1 Tax Rates and Exemptions
Y1	TaxRates	Tax Rates and Exemptions	Enter applicable rates and exemption amounts	Y1 Tax Rates and Exemptions
Y2	CCA	Capital Cost Allowances (CCA)	Enter asset classes and applicable rates for CCA deductions	Y2 Capital Cost Allowances (CCA)
Z		Model Parameters		Z1 Model Variables
Z1	ModelVariables	Model Variables		Z1 Model Variables
Z0	Disclaimer	Software Terms of Use		Z0 Software Terms of Use

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

P0 Administration

Enter administrative information about the Application

Application Version	2
Name of Applicant	Enwin Utilities Ltd.
License Number	ED-2002-0527
Test Year	2009
File Number(s)	EB-2008-0227
Date of Application	17-Sep-2008
Contact:	
Name	Andrew Sasso
email	regulatory@enwin.com
phone	519-255-2735
Date of previous Test Year approval	4-May-2006

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

P2 Cumulative Eligible Capital (CEC)

Enter actual balance, projected changes and deduction rates

	2008		2009	
CEC Opening Balance ¹		7,785,632		7,240,638
Eligible Capital Property (ECP) Acquisitions				
Other Adjustments				
Subtotal		x 3/4 =		x 3/4 =
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after December 20, 2002		x 1/2 =		x 1/2 =
Amount transferred on amalgamation or wind-up of subsidiary				
Subtotal before deductions		7,785,632		7,240,638
ECP Dispositions (net)				
Other Adjustments				
Subtotal		x 3/4 =		x 3/4 =
Balance before tax deduction		7,785,632		7,240,638
Tax Deduction	<i>Rate:</i>	7.0%	544,994	<i>Rate:</i>
				7.0%
CEC Ending Balance		<u>7,240,638</u>		<u>6,733,793</u>

¹ 2008 amount per ending balance on Schedule 10 of 2007 corporate tax return

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

P3 Interest Expense

Enter deemed and projected actual interest amounts

	2008	2009	
Deemed Interest Expense (A)	6,327,333	7,928,016	
3900-Interest Expense	5,402,822	5,390,821	
Add: Capitalized Interest (USA #6040)			<i>Enter credit to P&L as positive number</i>
Add: Capitalized Interest (USA #6042)			<i>Enter credit to P&L as positive number</i>
Less: non-debt interest expense (USA #6035)	-210,000	-360,000	
			<i>Enter other adjustments for tax purposes</i>
Total Interest Projected (B)	5,192,822	5,030,821	
Excess Interest Expense			<i>(B) less (A); if negative: zero</i>

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

P4 Loss Carry-Forward (LCF)

Enter details of historical losses available to offset projected taxable income

	Balance <input type="checkbox"/> 31 Dec/07 ¹	Less: Non- Distribution Portion	Utility Balance <input type="checkbox"/> 31 Dec/07	2008	2009
Non-Capital LCF:					
Opening Balance					
Application of LCF to reduce taxable income					
Ending Balance					
Net Capital LCF:					
Opening Balance					
Application of LCF to reduce taxable capital gains					
Ending Balance					

¹ per Schedule 7-1 of 2007 corporate tax return

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

P5 Reserve Balances*Enter balance amounts and projected changes in tax and accounting reserves*

	Balance □ 31 Dec/07 ¹	Less: Non- Distribution Portion	Utility Balance □ 31 Dec/07	Changes □ (+ / -) □ in 2008	Balance □ 31 Dec/08	Changes □ (+ / -) □ in 2009	Balance □ 31 Dec/09
Capital Gains Reserves ss.40(1)							
Tax Reserves not deducted for book purposes:							
Reserve for doubtful accounts ss. 20(1)(l)							
Reserve for goods and services not delivered ss. 20(1)(m)							
Reserve for unpaid amounts ss. 20(1)(n)							
Debt & Share Issue Expenses ss. 20(1)(e)							
TOTAL							
Accounting Reserves not deducted for tax purposes:							
General Reserve for Inventory Obsolescence (non-specific)							
General reserve for bad debts	320,000		320,000		320,000		320,000
Accrued Employee Future Benefits:	31,503,975		31,503,975	2,082,136	33,586,111	1,256,369	34,842,480
- Medical and Life Insurance							
- Short & Long-term Disability							
- Accumulated Sick Leave	16,915		16,915		16,915		16,915
- Termination Cost							
- Other Post-Employment Benefits							
Provision for Environmental Costs							
Restructuring Costs							
Accrued Contingent Litigation Costs							
Accrued Self-Insurance Costs							
Other Contingent Liabilities							
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)							
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)							
TOTAL	31,840,890		31,840,890	2,082,136	33,923,026	1,256,369	35,179,395

¹ per Schedule 13 of 2007 corporate tax return

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

P6 Taxable Income*Enter amounts required to calculate taxable income*

	T2 S1 line #	2006 EDR Approved			2008 Projection	2009 @ existing rates	2009 @ new dist. rates
		Tax Return	Less: Non- Distribution Portion	Utility Only			
Income/(Loss) before PILs/Taxes (Accounting) ¹		6,394,348		6,394,348	8,426,828	7,429,955	6,401,691
Additions:							
Interest and penalties on taxes	103						
Amortization of tangible assets	104	8,932,722		8,932,722	10,915,804	11,487,968	11,487,968
Amortization of intangible assets	106						
Recapture of capital cost allowance from Schedule 8	107						
Gain on sale of eligible capital property from Schedule 10	108						
Income or loss for tax purposes- joint ventures or partnerships	109						
Loss in equity of subsidiaries and affiliates	110						
Loss on disposal of assets	111						
Charitable donations	112				22,980		
Taxable Capital Gains	113						
Political Donations	114						
Deferred and prepaid expenses	116						
Scientific research expenditures deducted on financial statements	118						
Capitalized interest	119						
Non-deductible club dues and fees	120						
Non-deductible meals and entertainment expense	121	7,158		7,158	59,297	59,220	59,220
Non-deductible automobile expenses	122						
Non-deductible life insurance premiums	123						
Non-deductible company pension plans	124						
Tax reserves beginning of year	125						

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

P6 Taxable Income

Enter amounts required to calculate taxable income

	T2 S1 line #	2006 EDR Approved			2008 Projection	2009 @ existing rates	2009 @ new dist. rates
		Tax Return	Less: Non- Distribution Portion	Utility Only			
Income/(Loss) before PILs/Taxes (Accounting) ¹		6,394,348		6,394,348	8,426,828	7,429,955	6,401,691
Reserves from financial statements- balance at end of year	126				33,923,026	35,179,395	35,179,395
Soft costs on construction and renovation of buildings	127						
Book loss on joint ventures or partnerships	205						
Capital items expensed	206						
Debt issue expense	208						
Development expenses claimed in current year	212						
Financing fees deducted in books	216	251,139		251,139	298,749	290,180	290,180
Gain on settlement of debt	220						
Non-deductible advertising	226						
Non-deductible interest	227						
Non-deductible legal and accounting fees	228						
Recapture of SR&ED expenditures	231						
Share issue expense	235						
Write down of capital property	236						
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237						
Actual Debt interest					5,192,822	5,030,821	
Adjustments to lease payments/capital tax	290/2 91	952,425		952,425	598,184	1,756	1,756

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

P6 Taxable Income

Enter amounts required to calculate taxable income

	T2 S1 line #	2006 EDR Approved			2008 Projection	2009 @ existing rates	2009 @ new dist. rates
		Tax Return	Less: Non- Distribution Portion	Utility Only			
Income/(Loss) before PILs/Taxes (Accounting) ¹		6,394,348		6,394,348	8,426,828	7,429,955	6,401,691
Total Additions		10,143,444		10,143,444	51,010,862	52,049,340	47,018,519

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

P6 Taxable Income*Enter amounts required to calculate taxable income*

	T2 S1 line #	2006 EDR Approved			2008 Projection	2009 @ existing rates	2009 @ new dist. rates
		Tax Return	Less: Non- Distribution Portion	Utility Only			
Income/(Loss) before PILs/Taxes (Accounting) ¹		6,394,348		6,394,348	8,426,828	7,429,955	6,401,691
Deductions:							
Gain on disposal of assets per financial statements	401						
Dividends not taxable under section 83	402						
Capital cost allowance from Schedule 8	403	8,395,262		8,395,262	11,355,387	15,538,414	15,538,414
Terminal loss from Schedule 8	404						
Cumulative eligible capital deduction from Schedule 10 CEC	405	677,553		677,553	544,994	506,845	506,845
Allowable business investment loss	406						
Deferred and prepaid expenses	409						
Scientific research expenses claimed in year	411						
Tax reserves end of year	413						
Reserves from financial statements - balance at beginning of year	414				31,840,890	33,923,026	33,923,026
Contributions to deferred income plans	416						
Book income of joint venture or partnership	305						
Equity in income from subsidiary or affiliates	306						
Deemed Debt Interest					6,327,333	7,928,016	
Financing fees	390	365,747		365,747	133,876	105,718	105,718
Capital tax per CT23	391	508,864		508,864			
Excess interest		490,656		490,656			
Capital lease payments	392				38,249	38,249	38,249
Total Deductions		10,438,082		10,438,082	50,240,730	58,040,268	50,112,252

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

P6 Taxable Income

Enter amounts required to calculate taxable income

	T2 S1 line #	2006 EDR Approved			2008 Projection	2009 @ existing rates	2009 @ new dist. rates
		Tax Return	Less: Non- Distribution Portion	Utility Only			
Income/(Loss) before PILs/Taxes (Accounting) ¹		6,394,348		6,394,348	8,426,828	7,429,955	6,401,691
NET INCOME (LOSS) FOR TAX PURPOSES		6,099,710		6,099,710	9,196,960	1,439,027	3,307,958
Charitable donations from Schedule 2							
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)							
Non-capital losses of preceding taxation years from Schedule 4							
Net-capital losses of preceding taxation years from Schedule 4							
Limited partnership losses of preceding taxation years from Schedule 4							
TAXABLE INCOME (LOSS)		6,099,710		6,099,710	9,196,960	1,439,027	3,307,958

¹ 2008 Projection = "Earnings before Tax" (sheet E1); 2009 @ existing rates = "Earnings before Tax" (sheet E2); 2009 @ new dist. rates = "Deemed Return On Equity" (sheet E3)

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

P7 Capital Taxes

Enter rate base amounts

Rates and exemptions from sheet Y1

	2008	2009
OCT (Ontario Capital Tax):		
Rate Base	197,523,099	199,803,078
Less: Exemption	15,000,000	15,000,000
Deemed Taxable Capital	182,523,099	184,803,078
Tax Rate	0.285%	0.225%
OCT payable	520,191	415,807
Federal LCT (Large Corporations Tax):		
Rate Base	197,523,099	199,803,078
Less: Exemption	50,000,000	50,000,000
Deemed Taxable Capital	147,523,099	149,803,078
Tax Rate		
LCT payable		

'Calculated Value' from sheet E3

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

P8 Total PILs Expense

Enter tax credit amounts

	2008 Projection	2009 Projection ¹	2009 Test ¹	
Regulatory Taxable Income/(Loss)	9,196,960	1,439,027	3,307,958	from sheet P6
Combined Income Tax Rate	33.50%	29.50%	29.50%	"t" (from sheet Y1)
Total Income Taxes	3,080,982	424,513	975,848	
Investment & Miscellaneous Tax Credits				Input amounts
Income Tax Payable	3,080,982	424,513	975,848	"i"
Large Corporations Tax (LCT)				from sheet P7
Ontario Capital Tax (OCT)	520,191	415,807	415,807	from sheet P7
Grossed-up Income Tax			1,384,181	= $i / (1 - t)$
Grossed-up LCT				= $LCT / (1 - t)$
Total PILs Expense	3,601,172	840,320	1,799,988	Enter these results on sheet E4

¹ 'Projection' per existing rates; 'Test' based on proposed revenue requirement

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

Y1 Tax Rates and Exemptions

Enter applicable rates and exemption amounts

2008 INCOME TAXES

Income Range		Income Tax Rates			SBD Clawback
From	To	Federal	Ontario	Combined	
\$0	\$300,000	11.00%	5.50%	16.50%	
\$300,000	\$400,000	11.00%	5.50%	16.50%	
\$400,000	\$1,128,519	19.50%	5.50%	25.00%	4.67%
\$1,128,519		19.50%	14.00%	33.50%	

2008 CAPITAL TAXES

	LCT	OCT
Exemption	\$50,000,000	\$15,000,000
Capital Tax Rate		0.285%
Surtax Rate		

2009 INCOME TAXES

Income Range		Income Tax Rates			SBD Clawback
From	To	Federal	Ontario	Combined	
\$0	\$300,000	11.00%	5.50%	16.50%	
\$300,000	\$400,000	11.00%	5.50%	16.50%	
\$400,000	\$1,128,519	19.00%	5.50%	24.50%	4.67%
\$1,128,519		19.00%	10.50%	29.50%	

2009 CAPITAL TAXES

	LCT	OCT
Exemption	\$50,000,000	\$15,000,000
Capital Tax Rate		0.225%
Surtax Rate		

Enwin Utilities Ltd. (ED-2002-0527)

PILs Calculations for 2009 EDR Application (EB-2008-0227) version: 2

September 17, 2008

Y2 Capital Cost Allowances (CCA)

Enter asset classes and applicable rates for CCA deductions

Class	Description	Rate	Years	½ Year Rule
1	Distribution System - post 1987	4.0%		YES
2	Distribution System - pre 1988	6.0%		YES
8	General Office/Stores Equip	20.0%		YES
10	Computer Hardware/ Vehicles	30.0%		YES
10.1	Certain Automobiles	30.0%		YES
12	Computer Software	100.0%		YES
13.1	Leasehold Improvement # 1		25	YES
13.2	Leasehold Improvement # 2		4	YES
13.3	Leasehold Improvement # 3			YES
13.4	Leasehold Improvement # 4			YES
14	Franchise		6	NO
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	8.0%		YES
43.1	Certain Energy-Efficient Electrical Generating Equipment	30.0%		YES
45	Computers & Systems Software acq'd post Mar 22/04	45.0%		YES
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	30.0%		YES
47	Distribution System post Feb 22/05	8.0%		YES
3	Buildings acquired before 1988	5.0%		YES
50	Computers & Systems Software acq'd post Mar 18/07	55.0%		YES

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SOFTWARE TERMS OF USE

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Terms accepted?

YES

Appendix L

C7 Rate Riders

Deferral / Variance Account	Total Recovery Amount ¹	Allocation Basis	Residential	General Service Less Than 50 kW	General Service 50 - 4,999 kW	General Service 3,000 to 4,999 kW - Intermediate Use
1508-Other Regulatory Assets	1,387,469	Distribution Revenue (proposed rates)	648,285	175,218	379,056	4,995
1518-RCVARetail	233,234	Customers / Connections	162,427	14,926	2,531	6
1525-Miscellaneous Deferred Debits	11,793	Customers / Connections	8,213	755	128	0
1548-RCVASTR	-28,187	Customers / Connections	-19,630	-1,804	-306	-1
1574-Deferred Rate Impact Amounts	1,038,092	Distribution Revenue (proposed rates)	485,041	131,096	283,606	3,737
1580-RSVAWMS	-5,619,791	kWh's	-1,387,820	-517,279	-2,049,296	-119,849
1582-RSVAONE-TIME	180,764	kWh's	44,640	16,639	65,917	3,855
1584-RSVANW	-597,920	kWh's	-147,658	-55,036	-218,036	-12,751
1586-RSVACN	2,206,028	kWh's	544,784	203,056	804,444	47,046
1588-RSVAPOWER	-2,835,637	kWh's	-700,267	-261,009	-1,034,035	-60,474
Sub-Total for recovery	-4,024,155		-361,985	-293,439	-1,765,991	-133,435
1590-Recovery of Regulatory Asset Balances (residual)		Approved Recoveries				
Total Recoveries Required (2 years)	-4,024,155		-361,985	-293,439	-1,765,991	-133,435
Annual Recovery Amounts	-2,012,078		-180,992	-146,720	-882,996	-66,718
Annual Volume ²			641,214,701	238,998,501	2,431,356	141,807
Proposed Rate Rider per			(\$0.0003) kWh	(\$0.0006) kWh	(\$0.3632) kW	(\$0.4705) kW

¹ per sheet C6² per 2009 Normalized projection on sheet C1; note: customer or connection counts are multiplied by 12 (months) to derive a monthly rate rider

C7 Rate Riders

Deferral / Variance Account	Total Recovery Amount ¹	Allocation Basis	Large Use - Regular	Large Use - 3TS	Large Use - Ford Annex	Unmetered Scattered Load
1508-Other Regulatory Assets	1,387,469	Distribution Revenue (proposed rates)	40,098	66,627	36,741	3,191
1518-RCVARetail	233,234	Customers / Connections	13	6	2	1,901
1525-Miscellaneous Deferred Debits	11,793	Customers / Connections	1	0	0	96
1548-RCVASTR	-28,187	Customers / Connections	-2	-1	-0	-230
1574-Deferred Rate Impact Amounts	1,038,092	Distribution Revenue (proposed rates)	30,001	49,850	27,490	2,388
1580-RSVAWMS	-5,619,791	kWh's	-600,540	-734,038	-163,240	-9,090
1582-RSVAONE-TIME	180,764	kWh's	19,317	23,611	5,251	292
1584-RSVANW	-597,920	kWh's	-63,895	-78,098	-17,368	-967
1586-RSVACN	2,206,028	kWh's	235,740	288,144	64,079	3,568
1588-RSVAPOWER	-2,835,637	kWh's	-303,021	-370,381	-82,368	-4,587
Sub-Total for recovery	-4,024,155		-642,288	-754,280	-129,413	-3,437
1590-Recovery of Regulatory Asset Balances (residual)		Approved Recoveries				
Total Recoveries Required (2 years)	-4,024,155		-642,288	-754,280	-129,413	-3,437
Annual Recovery Amounts	-2,012,078		-321,144	-377,140	-64,706	-1,719
Annual Volume ²			539,536	637,577	133,262	10,716
Proposed Rate Rider			(\$0.5952)	(\$0.5915)	(\$0.4856)	(\$0.1604)
per			kW	kW	kW	Connection

¹ per sheet C6² per 2009 Normalized projection on sheet C1; note: customer or connection counts are multiplied by 12 (months) to derive a monthly

C7 Rate Riders

Deferral / Variance Account	Total Recovery Amount ¹	Allocation Basis	Back-up/Standby Power	Sentinel Lighting	Street Lighting
1508-Other Regulatory Assets	1,387,469	Distribution Revenue (proposed rates)		2,206	31,052
1518-RCVARetail	233,234	Customers / Connections		1,592	49,830
1525-Miscellaneous Deferred Debits	11,793	Customers / Connections		80	2,520
1548-RCVASTR	-28,187	Customers / Connections		-192	-6,022
1574-Deferred Rate Impact Amounts	1,038,092	Distribution Revenue (proposed rates)		1,651	23,232
1580-RSVAWMS	-5,619,791	kWh's		-2,088	-36,550
1582-RSVAONE-TIME	180,764	kWh's		67	1,176
1584-RSVANW	-597,920	kWh's		-222	-3,889
1586-RSVACN	2,206,028	kWh's		819	14,348
1588-RSVAPOWER	-2,835,637	kWh's		-1,053	-18,443
Sub-Total for recovery	-4,024,155			2,860	57,254
1590-Recovery of Regulatory Asset Balances (residual)		Approved Recoveries			
Total Recoveries Required (2 years)	-4,024,155			2,860	57,254
Annual Recovery Amounts	-2,012,078			1,430	28,627
Annual Volume ²				8,976	280,956
Proposed Rate Rider				\$0.1593	\$0.1019
per			kW	Connection	Connection

¹ per sheet C6² per 2009 Normalized projection on sheet C1; note: customer or connection counts are multiplied by 12 (months) to derive a monthly i

C7 Rate Riders

LRAM & SSM Rate Rider

	Total Amount	Number of Years to Complete Recovery	Residential	General Service Less Than 50 kW	General Service 50 - 4,999 kW	General Service 3,000 to 4,999 kW - Intermediate Use
LRAM & SSM	677,422	2	434,411	8,412	232,874	
Annual Volume ³			641,214,701	238,998,501	2,431,356	
LRAM & SSM Rate Rider per			\$0.0003 kWh		\$0.0479 kW	

³ per 2009 Normalized projection on sheet C1; note: customer or connection counts are multiplied by 12 (months) to derive a monthly rate rider

Allocators	Data Source	2009 <input type="checkbox"/> Projection <input type="checkbox"/> Total	Residential	General Service Less Than 50 kW	General Service 50 - 4,999 kW	General Service 3,000 to 4,999 kW - Intermediate Use
Customers / Connections	C1	109,586	76,317	7,013	1,189	3
kWh's	C1	2,596,512,398	641,214,701	238,998,501	946,836,557	55,374,071
Distribution Revenue (existing rates)	C4	45,400,808	21,213,226	5,733,478	12,650,902	72,226
Distribution Revenue (proposed rates)	F4	47,300,033	22,100,611	5,973,319	12,922,360	170,280
Transmission Connection Revenue	C2	7,247,116	2,728,093	942,433	3,241,484	256,231
Approved Recoveries	C5	100.0%	270.9%	-7.5%	-104.1%	-1.2%

C7 Rate Riders

LRAM & SSM Rate Rider

	Total Amount	Number of Years to Complete Recovery	Large Use - Regular	Large Use - 3TS	Large Use - Ford Annex	Unmetered Scattered Load
LRAM & SSM	677,422	2	690	1,035		
Annual Volume ³			539,536	637,577		
LRAM & SSM Rate Rider			\$0.0006	\$0.0008		
per			kW	kW		

³ per 2009 Normalized projection on sheet C1; note: customer or connection counts are multiplied by 12 (months) to derive a monthly

Allocators	Data Source	2009 Projection Total	Large Use - Regular	Large Use - 3TS	Large Use - Ford Annex	Unmetered Scattered Load
Customers / Connections	C1	109,586	6	3	1	893
kWh's	C1	2,596,512,398	277,467,527	339,147,498	75,421,885	4,199,811
Distribution Revenue (existing rates)	C4	45,400,808	1,464,450	2,180,172	1,202,257	306,478
Distribution Revenue (proposed rates)	F4	47,300,033	1,366,970	2,271,372	1,252,550	108,790
Transmission Connection Revenue	C2	7,247,116				16,561
Approved Recoveries	C5	100.0%	-23.1%	-17.6%	-11.6%	-2.1%

C7 Rate Riders

<u>LRAM & SSM Rate Rider</u>	Total Amount	Number of Years to Complete Recovery	Back-up/Standby Power	Sentinel Lighting	Street Lighting
LRAM & SSM	677,422	2			
Annual Volume ³					
LRAM & SSM Rate Rider					
per					

³ per 2009 Normalized projection on sheet C1; note: customer or connection counts are multiplied by 12 (months) to derive a monthly

Allocators	Data Source	2009 <input type="checkbox"/> Projection <input type="checkbox"/> Total	Back-up/Standby Power	Sentinel Lighting	Street Lighting
Customers / Connections	C1	109,586		748	23,413
kWh's	C1	2,596,512,398		964,529	16,887,318
Distribution Revenue (existing rates)	C4	45,400,808		43,803	533,816
Distribution Revenue (proposed rates)	F4	47,300,033		75,207	1,058,574
Transmission Connection Revenue	C2	7,247,116		3,154	59,159
Approved Recoveries	C5	100.0%		0.9%	-4.6%

Appendix M

Enwin Utilities Ltd. (ED-2002-0527)
2009 EDR Application (EB-2008-0227) version: FINAL
February 13, 2009

F4 Revenue Requirement Allocation

Enter the outstanding Base Revenue Requirement and Transformer Allowance recoveries by customer class

Customer Class Name	Outstanding Base Revenue Requirement %			Outstanding Base Revenue Requirement \$ ³			Directly Assigned Revenues ³	Total Base Revenue Requirement
	Cost Allocation ¹	Existing Rates ²	Rate Application	Cost Allocation	Existing Rates	Rate Application		
Residential	52.66%	46.72%	46.72%	24,906,863	22,100,611	22,100,611		22,100,611
General Service Less Than 50 kV	12.08%	12.63%	12.63%	5,712,226	5,973,319	5,973,319		5,973,319
General Service 50 - 4,999 kW	19.35%	27.86%	27.32%	9,154,214	13,180,110	12,922,360		12,922,360
General Service 3,000 to 4,999 kW	0.70%	0.16%	0.36%	329,947	75,248	170,280		170,280
Large Use - Regular	2.52%	3.23%	2.89%	1,193,401	1,525,710	1,366,970		1,366,970
Large Use - 3TS	4.75%	4.80%	4.80%	2,246,908	2,271,372	2,271,372		2,271,372
Large Use - Ford Annex	2.75%	2.65%	2.65%	1,298,821	1,252,550	1,252,550		1,252,550
Unmetered Scattered Load	0.19%	0.68%	0.23%	90,755	319,298	108,790		108,790
Back-up/Standby Power								
Sentinel Lighting	0.31%	0.10%	0.16%	148,320	45,635	75,207		75,207
Street Lighting	4.69%	1.18%	2.24%	2,218,545	556,147	1,058,574		1,058,574
TOTAL	100.00%	100.00%	100.00%	47,300,000	47,300,000	47,300,033		47,300,033
			OK			ERROR		

¹ from sheet F3
² from sheet C4
³ from sheet F2

Customer Class Name	Total Base Revenue Requirement	Transformer Allowance Recovery ⁴	Low Voltage Revenue Required ⁵	Gross Base Revenue Requirement
Residential	22,100,611			22,100,611
General Service Less Than 50 kV	5,973,319	231		5,973,550
General Service 50 - 4,999 kW	12,922,360	558,323		13,480,683
General Service 3,000 to 4,999 kW	170,280	85,097		255,377
Large Use - Regular	1,366,970	350,632		1,717,602
Large Use - 3TS	2,271,372	415,443		2,686,815
Large Use - Ford Annex	1,252,550			1,252,550
Unmetered Scattered Load	108,790			108,790
Back-up/Standby Power				
Sentinel Lighting	75,207			75,207
Street Lighting	1,058,574			1,058,574
TOTAL	47,300,033	1,409,726		48,709,759

2009 Transformer Allowances

	Volume ⁴	Rate	Amount
kW:	2,349,543	(\$0.6000)	-1,409,726

Enwin Utilities Ltd. (ED-2002-0527)

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F4 Revenue Requirement Allocation

Enter the outstanding Base Revenue Requirement and Transformer Allowance recoveries by customer class

OK

⁴ Volume per sheet C4: total allocations must match total amount of allowances

⁵ allocated per table below:

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F4 Revenue Requirement Allocation

Enter the outstanding Base Revenue Requirement and Transformer Allowance recoveries by customer class

Customer Class Name	Test Year Revenues ⁶ Transmission - Connection	Class Share	Low Voltage Charges ⁷
Residential	2,728,093	37.6%	
General Service Less Than 50 kW	942,433	13.0%	
General Service 50 - 4,999 kW	3,241,484	44.7%	
General Service 3,000 to 4,999 kW - Intermediate	256,231	3.5%	
Large Use - Regular			
Large Use - 3TS			
Large Use - Ford Annex			
Unmetered Scattered Load	16,561	0.2%	
Back-up/Standby Power			
Sentinel Lighting	3,154	0.0%	
Street Lighting	59,159	0.8%	
TOTAL	7,247,116	100.0%	
		OK	

Note: There are no applicable charges for Low Voltage

⁶ charge type per sheet Y4; amounts per sheet C2;

⁷ Total per sheet C2; allocated to customer classes based on Class Share

Customer Class Name	Rate Application			Cost Allocation	Variance	Target Range	
	Allocated Revenue ⁸	Allocated Cost ⁸	Revenue to Cost Ratio	Revenue to Cost Ratio ⁹		Floor	Ceiling
Residential	22,100,611	24,906,863	0.89	0.90	-0.01	0.85	1.15
General Service Less Than 50 kW	5,973,319	5,712,226	1.05	1.05	-0.00	0.80	1.20
General Service 50 - 4,999 kW	12,922,360	9,154,214	1.41	1.44	-0.03	0.80	1.80
General Service 3,000 to 4,999 kW	170,280	329,947	0.52	-0.04	0.56	0.80	1.80
Large Use - Regular	1,366,970	1,193,401	1.15	1.21	-0.06	0.85	1.15
Large Use - 3TS	2,271,372	2,246,908	1.01	1.02	-0.01	0.85	1.15
Large Use - Ford Annex	1,252,550	1,298,821	0.96	0.94	0.03	0.85	1.15
Unmetered Scattered Load	108,790	90,755	1.20	2.58	-1.39	0.80	1.20
Back-up/Standby Power			#DIV/0!		#DIV/0!		
Sentinel Lighting	75,207	148,320	0.51	0.62	-0.11	0.70	1.20
Street Lighting	1,058,574	2,218,545	0.48	0.26	0.22	0.70	1.20
TOTAL	47,300,033	47,300,000	1.00	1.00	0.00		

⁸ see first table above (Outstanding Revenue Requirement \$)

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F4 Revenue Requirement Allocation

Enter the outstanding Base Revenue Requirement and Transformer Allowance recoveries by customer class

⁹ from sheet F3