



**CENTRE WELLINGTON HYDRO LTD.**  
730 Gartshore St. P.O. Box 217, Fergus, Ontario, N1M 2W8  
PHONE: (519) 843-2900 FAX: (519) 843-7601

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November 13, 2012

Kirsten Walli, Board Secretary  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
P.O. Box 2319  
Toronto, ON M4P 1E4

Dear Ms. K. Walli:

**Re: Centre Wellington Hydro Ltd. Licence ED-2002-0498  
2013 Cost of Service Application, EB-2012-0113**

We are in receipt of the Board's letter dated October 30, 2012 seeking additional information in relation to Centre Wellington Hydro's 2013 Cost of Service Rate Application EB-2012-0113.

Please find enclosed two (2) paper copies containing the information requested. Please note also that this information has been filed in searchable PDF format through the Board's Regulatory Electronic Submission System (RESS).

Please note the explanation below, in response to the Board's Letter.

- 1) Statement as to when the distributor believes the Board's rate order would be required in order to achieve rate implementation by the requested date – this is the latest date when Centre Wellington Hydro Ltd. ("CWH") would require a Rate Order so that the utility could implement the approved rates for billing purposes assuming the proposed effective date of May 1, 2013. Page 11.**

**Response:**

**Centre Wellington Hydro's latest date would be May 15, 2013.**

- 2) Schedule providing the most recent Board-approved revenue requirement and breakdown (i.e. OM&A, depreciation, taxes or PILs (grossed up), return and revenue offsets), as approved by the Board for CWH's previous cost of service application EB-2008-0225. Page 13.**



**Response:**

Schedule providing the most recent Board-approved revenue requirement and breakdown is as follows:

	2009 COS Revenue Requirement
OM&A Expenses (incl. Property taxes)	\$1,753,350
Amortization Expense	\$591,209
Total Distribution Expenses	<u>\$2,344,559</u>
Regulated Return on Capital	\$681,332
PILs	\$40,476
Distribution Revenue Requirement before Revenues	<u>\$3,066,367</u>
Less Revenue Offsets	<u><b>-\$335,443</b></u>
Base Revenue Requirement	<u><u>\$2,730,924</u></u>

- 3) All data used to determine the forecasts should be presented and filed in live MS Excel spreadsheet format. Page 26.

**Response:**

The Load Model is included with this submission.

- 4) Any revenue from affiliate transactions, shared services or corporate cost allocations as described in section 2.7.5. CWH has noted other revenues for water and sewer billing in E3/T3/S2 Table 3.38, and jobbing/rework is documented in E4/T2/S6/page 1, but no affiliate transactions are documented. Page 26.

**Response:**

In preparing the cost of service application CWH has taken into consideration affiliate transactions related to doing water and sewer billing for the Township of Centre Wellington. Where costs can be directly related to doing the water/sewer billing, these costs are charged directly to subaccounts of account 4380-Expenses from Non-utility operations. Where costs are jointly incurred for doing hydro billing and water/sewer billing, CWH split these costs based on the number of electric bills versus the number of water/sewer bills. Joint costs include items such as: postage, billing stock, envelopes, collection costs, etc.



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Table 2-N has been completed and included with this submission.

- 5) **Post-retirement benefit cost accruals should be identified and described separately from current benefit costs. In E4.T2/S4/Table 4.23 and Appendix 2-K, current and post-retirement benefit cost accruals are not separated. Page 30.**

**Response:**

CWH has updated E4/T2/S4 Table 4.23 and Appendix 2-K showing the current and post-retirement benefit cost accruals in the appropriate sections. The original Table did not include the post-retirement benefits, they were, however, included in the 2013 Test Year costs in account 5645. Current benefits include costs for full and part-time employees.

A copy of Table 4.23/Appendix 2-K is provided below. Chapter 2 Appendices in Excel format are included with this submission.



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Table 4.23  
**Appendix 2-K**  
**Employee Costs**

	Lat Rebasing Year (2009 Board- Approved)	Last Rebasing Year (2009 Actual)	2010 Actuals	2011 Actuals	2012 Bridge Year	2013 Test Year
<b>Reporting Basis</b>	<b>CGAAP</b>	<b>CGAAP</b>	<b>CGAAP</b>	<b>CGAAP</b>	<b>MIFRS</b>	<b>MIFRS</b>
<b>Number of Employees (FTEs including Part-Time)<sup>1</sup></b>						
Executive						
Management						
Non-Union	10.50	10.50	9.59	11.00	12.50	13.50
Union	4.00	4.00	3.80	3.00	3.00	3.00
<b>Total</b>	<b>14.50</b>	<b>14.50</b>	<b>13.39</b>	<b>14.00</b>	<b>15.50</b>	<b>16.50</b>
<b>Number of Part-Time Employees</b>						
Executive						
Management						
Non-Union		7.00	8.00	6.00	4.00	4.00
Union						
<b>Total</b>	<b>-</b>	<b>7</b>	<b>8</b>	<b>6</b>	<b>4</b>	<b>4</b>
<b>Total Salary and Wages</b>						
Executive						
Management						
Non-Union		\$ 649,769	\$ 661,969	\$ 790,250	\$ 922,113	\$ 976,918
Union		\$ 315,541	\$ 316,280	\$ 266,100	\$ 215,281	\$ 248,628
<b>Total</b>	<b>\$ -</b>	<b>\$ 965,310</b>	<b>\$ 978,250</b>	<b>\$ 1,056,350</b>	<b>\$ 1,137,395</b>	<b>\$ 1,225,546</b>
<b>Current Benefits</b>						
Executive						
Management						
Non-Union		\$ 130,554	\$ 148,229	\$ 180,807	\$ 201,408	\$ 237,551
Union		\$ 64,498	\$ 51,388	\$ 51,527	\$ 51,838	\$ 48,072
<b>Total</b>	<b>\$ -</b>	<b>\$ 195,052</b>	<b>\$ 199,618</b>	<b>\$ 232,334</b>	<b>\$ 253,246</b>	<b>\$ 285,622</b>
<b>Accrued Pension and Post-Retirement Benefits</b>						
Executive						
Management						
Non-Union	\$ 6,700	\$ 25,362	\$ 22,695	\$ 27,970	\$ 8,600	\$ 12,100
Union						
<b>Total</b>	<b>\$ 6,700</b>	<b>\$ 25,362</b>	<b>\$ 22,695</b>	<b>\$ 27,970</b>	<b>\$ 8,600</b>	<b>\$ 12,100</b>
<b>Total Benefits (Current + Accrued)</b>						
Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Union	\$ 6,700	\$ 155,916	\$ 170,924	\$ 208,777	\$ 210,008	\$ 249,651
Union	\$ -	\$ 64,498	\$ 51,388	\$ 51,527	\$ 51,838	\$ 48,072
<b>Total</b>	<b>\$ 6,700</b>	<b>\$ 220,414</b>	<b>\$ 222,313</b>	<b>\$ 260,304</b>	<b>\$ 261,846</b>	<b>\$ 297,722</b>
<b>Total Compensation (Salary, Wages, &amp; Benefits)</b>						
Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Union	\$ 6,700	\$ 805,685	\$ 832,894	\$ 999,026	\$ 1,132,122	\$ 1,226,569
Union	\$ -	\$ 380,039	\$ 367,669	\$ 317,627	\$ 267,119	\$ 296,700
<b>Total</b>	<b>\$ 6,700</b>	<b>\$ 1,185,724</b>	<b>\$ 1,200,563</b>	<b>\$ 1,316,654</b>	<b>\$ 1,399,241</b>	<b>\$ 1,523,269</b>
<b>Compensation - Average Yearly Base Wages</b>						
Executive						
Management						
Non-Union						
Union						
<b>Total</b>						
<b>Compensation - Average Yearly Overtime</b>						
Executive						
Management						
Non-Union		\$ 27,488	\$ 24,752	\$ 23,800	\$ 33,850	\$ 32,000
Union		\$ 25,379	\$ 16,734	\$ 19,386	\$ 20,000	\$ 20,000
<b>Total</b>						
<b>Compensation - Average Yearly Incentive Pay</b>						
Executive						
Management						
Non-Union		\$ 3,652	\$ 5,475	\$ 4,605	\$ 5,000	\$ 5,000
Union						
<b>Total</b>						
<b>Compensation - Average Yearly Benefits</b>						
Executive						
Management						
Non-Union						
Union						
<b>Total</b>						
<b>Total Compensation</b>	<b>\$ 6,700</b>	<b>\$ 1,185,724</b>	<b>\$ 1,200,563</b>	<b>\$ 1,316,654</b>	<b>\$ 1,399,241</b>	<b>\$ 1,523,269</b>
<b>Total Compensation Capitalized (CGAAP)</b>		\$ 59,489	\$ 55,103	\$ 54,232		
<b>Total Compensation Charged to OM&amp;A (CGAAP)</b>	\$ 6,700.00	\$ 1,126,234.89	\$ 1,145,459.41	\$ 1,262,421.52	\$ 1,399,240.61	
<b>Total Compensation Capitalized (MIFRS)</b>						
<b>Total Compensation Charged to OM&amp;A (MIFRS)</b>				\$ 1,316,653.93	\$ 1,399,240.61	\$ 1,523,268.54



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- 6) **Basis for performance pay, goals, measures, and review processes for any pay-for-performance plans. CWH states that on E4/T2/S4 page 34 that it has no incentive or bonus compensation but documents annual amounts ranging from \$3652 to \$5475 in E4/T2/S4/Table 4.37 and Appendix 2-K. Page 30.**

**Response:**

The dollar amounts that are shown in Appendix 2-K and Table 4.23 on the row title “Compensation-Average Yearly Incentive Pay” represents compensation to employees who do not use their allotted sick time in the year. This incentive was set up to encourage employees not to abuse the sick time benefit. For example: an employee is entitled to 12 sick days a year, if they do not take any sick time off they are entitled to four days additional pay, if they take 1-3 days off they are only entitled to three days additional pay, if they take 3-6 days off as sick days they are only entitled to two days additional pay, and if they take 6-9 days off they are entitled to one day additional pay, and if they take off 10 or more days they are not entitled to any additional pay.

CWH does not have a formal bonus plan or incentive plan in place for meeting budget or profit margins.

- 7) **PILs and Integrity Checks. CWH has not documented adherence to the Integrity Checks (Section 2.7.8.2 of the Filing Requirements). In particular, CWH, documents that it anticipates using losses carried forward to offset tax payments in 2013 and /or 2014 but has not used or input loss carry-forward in the PILs model. Pages 34-35.**

**Response:**

- i) The capital additions and deductions in the UCC/ CCA Schedule 8 agree with the rate base section for historic, bridge and test years.

**Response:**

CWH confirms the Schedule 8 amounts agree with the amounts used in the calculation of PILs in the Revenue Requirement Model.

- ii) Schedule 8 of the most recent federal T2 tax return filed with the application has a closing December 31st historic year UCC that agrees with the opening bridge year UCC at January 1st. If the amounts do not agree, then the applicant must provide a reconciliation with explanations for the reasons.

**Response:**

CWH confirms the two agree.



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iii) The CCA deductions in the application's PILs tax model for historic, bridge and test years agree with the numbers in the UCC schedules for the same years filed in the application.

**Response:**

CWH confirms the Bridge and Test year amounts agree.

iv) Loss carry-forwards, if any, from the tax returns (Schedule 4) agree with those disclosed in the application.

**Response:**

CWH confirms.

v) CCA is maximized even if there are tax loss carry-forwards.

**Response:**

CWH confirms CCA is maximized.

vi) A statement is included in the application as to when the losses, if any, will be fully utilized.

**Response:**

CWH confirms. Reference Ex 4 T3 S1 page 1.

vii) Accounting OPEB and pension amounts added back on Schedule 1 reconciliation of accounting income to net income for tax purposes, must agree with the OM&A analysis for compensation. The amounts deducted must be reasonable when compared with the notes in the audited financial statements, FSCO reports, and the actuarial valuations; and

**Response:**

Not Applicable

viii) The income tax rate used to calculate the tax expense must be consistent with the utility's actual tax facts and evidence filed in the proceeding.

**Response:**

CWH has used income tax rates consistent with the utility's actual tax facts.

**8) At a minimum, distributors must apply for the disposition of the balance in the LRAMVA as part of their COS Application. Pages 37-38.**

**Response:**



CWH is not requesting disposition of the balance in accounts 1567 “Board-Approved CDM Programs Variance Account” or 1568 “LARM Variance Account” because as at December 31, 2011 the balances in these accounts were “zero”. CWH made comments with regard to CDM costs within Exhibit 4, Tab 6, Schedule 1. CWH is requesting the right to recover the CDM persistence related to the 2011-2014 CDM programs when the final numbers are received for the OPA programs for 2011 and 2012 as these target conservation figures were not taken into the load forecast when preparing the 2009 (EB-2008-0225) cost of service application. CWH has taken into consideration the projected CDM targets up to the end of 2013 when preparing the 2013 load forecast. CDM reductions for 2014 are not reflected in the 2013 load forecast. At the present time the CHEC group of LDCs is attempting to obtain clarification on the use of the LRAMVA including when the amounts are to be recorded from Board staff.

9) Appendix 2-OA is incomplete for each historical, bridge and test year, as Cell I31 needs to be input with rate base for each year. Page 39.

**Response:**

**Appendix 2-OA  
 Capital Structure and Cost of Capital - 2009**

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

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
Application					
		(%)	(\$)	(%)	(\$)
<b>Debt</b>					
1	Long-term Debt	52.67%	\$4,445,636	7.62%	\$338,757
2	Short-term Debt	4.00% (1)	\$337,622	1.33%	\$4,490
3	<b>Total Debt</b>	56.7%	\$4,783,257	7.18%	\$343,248
<b>Equity</b>					
4	Common Equity	43.33%	\$3,657,289	8.01%	\$292,949
5	Preferred Shares		\$ -		\$ -
6	<b>Total Equity</b>	43.3%	\$3,657,289	8.01%	\$292,949
7	<b>Total</b>	100.0%	\$8,440,546	7.54%	\$636,197



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**Appendix 2-OA**  
**Capital Structure and Cost of Capital - 2010**

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

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
<b>Application</b>					
		(%)	(\$)	(%)	(\$)
<b>Debt</b>					
1	Long-term Debt	56.00%	\$4,785,323	7.62%	\$364,642
2	Short-term Debt	4.00% (1)	\$341,809	1.33%	\$4,546
3	<b>Total Debt</b>	<b>60.0%</b>	<b>\$5,127,131</b>	<b>7.20%</b>	<b>\$369,188</b>
<b>Equity</b>					
4	Common Equity	40.00%	\$3,418,088	8.01%	\$273,789
5	Preferred Shares		\$ -		\$ -
6	<b>Total Equity</b>	<b>40.0%</b>	<b>\$3,418,088</b>	<b>8.01%</b>	<b>\$273,789</b>
7	<b>Total</b>	<b>100.0%</b>	<b>\$8,545,219</b>	<b>7.52%</b>	<b>\$642,976</b>

**Appendix 2-OA**  
**Capital Structure and Cost of Capital - 2011**

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

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
<b>Application</b>					
		(%)	(\$)	(%)	(\$)
<b>Debt</b>					
1	Long-term Debt	56.00%	\$4,818,882	7.62%	\$367,199
2	Short-term Debt	4.00% (1)	\$344,206	1.33%	\$4,578
3	<b>Total Debt</b>	<b>60.0%</b>	<b>\$5,163,088</b>	<b>7.20%</b>	<b>\$371,777</b>
<b>Equity</b>					
4	Common Equity	40.00%	\$3,442,058	8.01%	\$275,709
5	Preferred Shares		\$ -		\$ -
6	<b>Total Equity</b>	<b>40.0%</b>	<b>\$3,442,058</b>	<b>8.01%</b>	<b>\$275,709</b>
7	<b>Total</b>	<b>100.0%</b>	<b>\$8,605,146</b>	<b>7.52%</b>	<b>\$647,486</b>





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**Appendix 2-OA  
 Capital Structure and Cost of Capital - 2012**

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

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
<b>Application</b>					
		(%)	(\$)	(%)	(\$)
<b>Debt</b>					
1	Long-term Debt	56.00%	\$5,510,409	7.62%	\$419,893
2	Short-term Debt	4.00% (1)	\$393,601	1.33%	\$5,235
3	<b>Total Debt</b>	<b>60.0%</b>	<b>\$5,904,010</b>	<b>7.20%</b>	<b>\$425,128</b>
<b>Equity</b>					
4	Common Equity	40.00%	\$3,936,006	8.01%	\$315,274
5	Preferred Shares		\$ -		\$ -
6	<b>Total Equity</b>	<b>40.0%</b>	<b>\$3,936,006</b>	<b>8.01%</b>	<b>\$315,274</b>
7	<b>Total</b>	<b>100.0%</b>	<b>\$9,840,016</b>	<b>7.52%</b>	<b>\$740,402</b>

**Appendix 2-OA  
 Capital Structure and Cost of Capital - 2013**

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

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
<b>Application</b>					
		(%)	(\$)	(%)	(\$)
<b>Debt</b>					
1	Long-term Debt	56.00%	\$6,711,144	4.37%	\$293,443
2	Short-term Debt	4.00% (1)	\$479,367	2.08%	\$9,971
3	<b>Total Debt</b>	<b>60.0%</b>	<b>\$7,190,512</b>	<b>4.22%</b>	<b>\$303,414</b>
<b>Equity</b>					
4	Common Equity	40.00%	\$4,793,674	9.12%	\$437,183
5	Preferred Shares		\$ -		\$ -
6	<b>Total Equity</b>	<b>40.0%</b>	<b>\$4,793,674</b>	<b>9.12%</b>	<b>\$437,183</b>
7	<b>Total</b>	<b>100.0%</b>	<b>\$11,984,186</b>	<b>6.18%</b>	<b>\$740,597</b>



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**10) The file version of the “Revenue Requirement Work form” has missing data and calculates a revenue sufficiency that does not correspond with revenue requirement and revenue deficiency documented in Exhibit 6 and E6/T1/S3/Table 6.2. Page 40 and 41.**

**Response:**

CWH has corrected cell E25 on the Data Input Sheet of the Revenue Requirement Workform which puts it in balance with Table 6.2.

**11) Appendix 2-V Revenue Reconciliation does not correspond with the base revenue requirement documented in Exhibit 8 and Appendix 2-P Column 7D, specifically for GS 50-2999 kW and GS 3000-4999 kW customer classes. Page 48.**

**Response:**

Appendix 2-V has been corrected and balances with Appendix 2-P. Chapter 2 Appendices in Excel format has been included with this submission.

**12) DVA Balances shown for disposition in Table 9.7 do not match the totals claimed in the derivation of the DVA rate riders in Appendix 2-EB and E9/T2/S7 page 2. Page 54.**

**Response:**

CWH has corrected Table 9.7 and 9.8 as well as including a revised EDDVAR Continuity schedule in Excel format.



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Table 9.7 – Deferral and Variance Account Balances Requested for Disposition

Account Description	Account Number	Principal Amounts A	Interest Amounts B	Projected Interest 2012	Projected Interest Jan-Apr 2013	Total Claim C=A+B
LV Variance Account	1550	236,865	2,069	3,482	1,145	243,561
RSVA - Wholesale Market Service Charge	1580	(337,169)	(4,739)	(4,956)	(1,629)	(348,494)
RSVA - Retail Transmission Network Charge	1584	(150,245)	(2,966)	(2,209)	(726)	(156,146)
RSVA - Retail Transmission Connection Charge	1586	(110,549)	(3,587)	(1,625)	(534)	(116,294)
RSVA - Power (Excluding Global Adjustment)	1588	(12,843)	(894)	(189)	(62)	(13,987)
RSVA - Power (Global Adjustment Sub-account)	1588	236,465	3,345	3,476	1,143	244,428
Recovery of Regulatory Asset Balances	1590	-	-	-	-	-
Recovery of Regulatory Asset Balances-Sub Acct-2009 Approvals	1595	-	-	-	-	-
Recovery of Regulatory Asset Balances-Sub Acct-2010 Approvals	1595	-	-	-	-	-
Recovery of Regulatory Asset Balances-Sub Acct-2011 Approvals	1595	-	-	-	-	-
Recovery of Regulatory Asset Balances-Sub Acct-GA-2011 Approvals	1595	-	-	-	-	-
Recovery of Regulatory Asset Balances-Shared Taxes	1595	(3,930)	(48)	(58)	(19)	(4,054)
<b>Total Group 1</b>		<b>(141,405)</b>	<b>(6,820)</b>	<b>(2,079)</b>	<b>(683)</b>	<b>(150,987)</b>
Other Regulatory Assets	1508	79,092	1,160	1,163	382	81,797
Other Regulatory Assets-Sub Acct-LLP	1508	-	-	-	-	-
Retail Cost Variance Account - Retail	1518	24,890	856	366	120	26,232
Special Purpose Variance	1521	1,987	363	29	10	2,389
Retail Cost Variance Account - STR	1548	783	13	12	4	812
Smart Meters Revenue and Capital	1555	-	-	-	-	-
Smart Meter Expenses	1556	-	-	-	-	-
RSVA - One Time	1582	20,484	576	301	99	21,460
PILs and Tax Variance - Sub Account HST/OVAT ITCs	1592	(20,017)	-	-	-	(20,017)
<b>Total Group 2</b>		<b>107,219</b>	<b>2,968</b>	<b>1,870</b>	<b>615</b>	<b>112,672</b>
<b>Total</b>		<b>(34,186)</b>	<b>(3,852)</b>	<b>(208)</b>	<b>(68)</b>	<b>(38,315)</b>



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Table 9.8 – Deferral and Variance Accounts, Allocators, and Rate Riders

		Amounts from Sheet 2	Allocator	Residential	GS-50	GS 50 - 2999	GS 3000-4999	Unmetered Scattered Load	Sentinel Lights	Street Lights
LV Variance Account	1550	243,561	kWh	74,610	33,879	102,677	29,616	808	67	1,905
RSVA - Wholesale Market Service Charge	1580	(348,494)	kWh	(106,755)	(48,475)	(146,913)	(42,375)	(1,155)	(96)	(2,725)
RSVA - Retail Transmission Network Charge	1584	(156,146)	kWh	(47,832)	(21,719)	(65,825)	(18,986)	(518)	(43)	(1,221)
RSVA - Retail Transmission Connection Charge	1586	(116,294)	kWh	(35,625)	(16,176)	(49,026)	(14,141)	(386)	(32)	(909)
RSVA - Power (excluding Global Adjustment)	1588	(13,987)	kWh	(4,285)	(1,946)	(5,897)	(1,701)	(46)	(4)	(109)
RSVA - Power - Sub-account - Global Adjustment	1588	244,428	Non-RPP kWh	14,757	13,278	164,833	48,398	8	41	3,113
Recovery of Regulatory Asset Balances	1590	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances Tax Sharing (2010)	1595	(1,495)	kWh	(458)	(208)	(630)	(182)	(5)	(0)	(12)
Disposition and Recovery/Refund of Regulatory Balances Tax Sharing (2011)	1595	(2,559)	kWh	(784)	(356)	(1,079)	(311)	(8)	(1)	(20)
<b>Total of Group 1 Accounts (excluding 1588 sub-account)</b>		<b>(395,415)</b>		<b>(121,128)</b>	<b>(55,001)</b>	<b>(166,693)</b>	<b>(48,080)</b>	<b>(1,311)</b>	<b>(109)</b>	<b>(3,092)</b>
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	(6)		(5)	(1)	(0)	(0)	(0)	(0)	(0)
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	236		207	26	2	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	75,704	# of Customers	66,535	8,260	687	12	70	117	23
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	5,863	Distribution Rev.	3,289	985	1,250	199	15	6	121
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Carrying Charges	1508	0		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0		0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	26,232		23,055	2,862	238	4	24	40	8
Misc. Deferred Debits	1525	0		0	0	0	0	0	0	0
Renewable Generation Connection Capital Deferral Account	1531	0		0	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	0		0	0	0	0	0	0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0		0	0	0	0	0	0	0
Smart Grid Capital Deferral Account	1534	0		0	0	0	0	0	0	0
Smart Grid OM&A Deferral Account	1535	0		0	0	0	0	0	0	0
Smart Grid Funding Adder Deferral Account	1536	0		0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	812		714	89	7	0	1	1	0
Board-Approved CDM Variance Account	1567	0		0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0		0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0		0	0	0	0	0	0	0
RSVA - One-time	1582	21,460		18,861	2,342	195	3	20	33	7
Other Deferred Credits	2425	0		0	0	0	0	0	0	0
<b>Total of Group 2 Accounts</b>		<b>130,300</b>		<b>112,655</b>	<b>14,562</b>	<b>2,380</b>	<b>218</b>	<b>129</b>	<b>197</b>	<b>159</b>
Deferred Payments in Lieu of Taxes	1562	0		0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0		0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592	(20,017)		(17,593)	(2,184)	(182)	(3)	(18)	(31)	(6)
<b>Total of Account 1562 and Account 1592</b>		<b>(20,017)</b>		<b>(17,593)</b>	<b>(2,184)</b>	<b>(182)</b>	<b>(3)</b>	<b>(18)</b>	<b>(31)</b>	<b>(6)</b>
Special Purpose Charge Assessment Variance Account	1521	2,389		2,099	261	22	0	2	4	1
LRAM Variance Account (Enter dollar amount for each class)	1568	0								
(Account 1568 - total amount allocated to classes)		0								
Variance		0								
<b>Total Balance Allocated to each class (excluding 1588 sub-account)</b>		<b>(282,743)</b>		<b>(23,966)</b>	<b>(42,363)</b>	<b>(164,473)</b>	<b>(47,865)</b>	<b>(1,198)</b>	<b>61</b>	<b>(2,938)</b>
<b>Total Balance in Account 1588 - sub account</b>		<b>244,428</b>		<b>14,757</b>	<b>13,278</b>	<b>164,833</b>	<b>48,398</b>	<b>8</b>	<b>41</b>	<b>3,113</b>
<b>Total Balance Allocated to each class (including 1588 sub-account)</b>		<b>(38,315)</b>		<b>(9,210)</b>	<b>(29,084)</b>	<b>360</b>	<b>533</b>	<b>(1,190)</b>	<b>102</b>	<b>174</b>



**CENTRE WELLINGTON HYDRO LTD.**  
**730 Gartshore St. P.O. Box 217, Fergus, Ontario, N1M 2W8**  
**PHONE: (519) 843-2900 FAX: (519) 843-7601**

Please indicate the Rate Rider Recovery Period (in years)

**Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.)**

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1588 sub-account)	Rate Rider for Deferral/Variance Accounts	
Residential	kWh	45,610,704	-\$ 23,966	-	0.0005 \$/kWh
GS<50	kWh	20,710,698	-\$ 42,363	-	0.0020 \$/kWh
GS 50 - 2999	kW	160,989	-\$ 164,473	-	1.0216 \$/kW
GS 3000-4999	kW	44,397	-\$ 47,865	-	1.0781 \$/kW
Unmetered Scattered Load	kWh	493,680	-\$ 1,198	-	0.0024 \$/kWh
Sentinel Lights	kW	115	\$ 61		0.5309 \$/kW
Street Lights	kW	3,216	-\$ 2,938	-	0.9138 \$/kW
			\$ -		
<b>Total</b>			<b>-\$ 282,743</b>		

**Rate Rider Calculation for RSVA - Power - Sub-account - Global Adjustment**

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of RSVA - Power - Sub-	Rate Rider for RSVA - Power -	
Residential	kWh	5,520,119	\$ 14,757	0.0027	\$/kWh
GS<50	kWh	4,967,197	\$ 13,278	0.0027	\$/kWh
GS 50 - 2999	kW	158,148	\$ 164,833	1.0423	\$/kW
GS 3000-4999	kW	44,397	\$ 48,398	1.0901	\$/kW
Unmetered Scattered Load	kWh	3,067	\$ 8	0.0027	\$/kWh
Sentinel Lights	kW	43	\$ 41	0.9587	\$/kW
Street Lights	kW	3,216	\$ 3,113	0.9680	\$/kW
			\$ -		
<b>Total</b>			<b>\$ 244,428</b>		

We trust that this additional information is satisfactory, but if there is any further information required, please contact the undersigned.

Respectfully Submitted,

*Original Signed by:*

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 Vice President / Treasurer  
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