



October 11, 2017

VIA RESS and COURIER

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, Suite 2700
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Electricity Distribution Licence No. ED-2002-0556
2018 Electricity Distribution Rate Application (EB-2017-0052)**

Hydro Ottawa Limited ("Hydro Ottawa") submitted an application on August 14, 2017 ("Application") seeking the Ontario Energy Board's ("OEB") approval for proposed electricity distribution rates and other charges, effective January 1, 2018. As part of the Application, Hydro Ottawa indicated it would submit updates to the Application once it completed the Global Adjustment ("GA") Analysis Work Form and resolved issues with the OEB Tariff Schedule and Bill Impacts Model.

Hydro Ottawa completed the GA Analysis Work Form and filed it October 10, 2017, and resolved issues with the OEB Tariff Schedule and Bill Impacts Model. With the completion of the GA Analysis Work Form, Hydro Ottawa now proposes a rate rider for the Global Adjustment as part of the Application. Hydro Ottawa confirms that the updates do not have an impact on the remaining rates within the Application.

Please find enclosed evidentiary revisions to Hydro Ottawa's Application. Pursuant to Rule 11.03 of the Board's Rules of Practice and Procedure, revisions are denoted in red, provided on coloured (pink) paper, and indicate the date of the revision. In addition, Hydro Ottawa has provided a table, Appendix A to this letter, describing each revision to the evidence.

Hydro Ottawa has filed text-searchable updates to the Application and supporting materials via the OEB's Regulatory Electronic Submission System ("RESS"). In addition, two (2) hard copies of the Application will follow via courier.

Please do not hesitate to contact me if you require anything further.

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Respectfully,

Original approved by Gregory Van Dusen

Gregory Van Dusen
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Appendix A
Table of Revisions

Hydro Ottawa Limited 2018 Custom IR – Year 3 Update (EB-2017-0052)

Exhibit	Tab	Schedule	Attachment	October 10 and 11, 2017 Revised/Updated Content	Description of Revision/Updates
1	1	1		<u>Table of Contents:</u>	Correction to Header. Indicated updates to Contents.
1	2	1		<u>Executive Summary:</u> Models	Included description of Tariff Schedule and Bill Impacts Model. Corrected spelling error.
				Table 4	Struck out the Years 2016 and 2017 and replaced with 2017 and 2018. Updated numbers to reflect inclusion of GA rate riders.
				Certification of Evidence	Inclusion of certification of Account 1589 RSVA – Global Adjustment.
8	10	1		<u>Current and Proposed Tariff of rates and Charges:</u>	Updated to reflect use of OEB Tariff Schedule and Bill Impacts Model
			Attachment 8-10-B	<u>Proposed Tariff of Rates and Charges:</u>	Updated
8	12	1		<u>Bill Impact Information:</u> Introduction	Updated to reflect use of OEB Tariff Schedule and Bill Impacts Model.
				Table 1	Updated numbers to reflect inclusion of GA rate riders.
			Attachment 8-12-A	<u>Bill Impacts:</u>	Replace PDF with OEB 2018 bill impacts model. Inclusion of GA rate rider.
9	1	1		<u>Current Deferral and</u>	Updated to include

Exhibit	Tab	Schedule	Attachment	October 10 and 11, 2017 Revised/Updated Content	Description of Revision/Updates
				<u>Variance Accounts:</u>	description of settlement process.
			Attachment 9-1-A	<u>2018 DVA Work Form:</u>	Completion of GA Analysis Work Form and related updates.
9	2	1		<u>Disposition of Deferral and Variance Accounts:</u>	Update wording related to GA Analysis Work Form. Inclusion of GA rate rider and related descriptions.



TABLE OF CONTENTS

Exhibit	Tab	Schedule	Contents	Attachment
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1 Administration

1	Table of Contents	1	Table of Contents Updated Oct 11, 2017	
	Abbreviations and Defined Terms	2	Abbreviations and Defined Terms	
2	Executive Summary	1	Executive Summary Updated Oct 11 2017	
	Alignment with RRFE	2	Alignment with RRFE	
3	Administration	1	Application and Approval Sought	
		2	OEB Directives from Previous Board Decisions and/or Orders	
		3	Notice of Application	
4	Applicant Overview	1	Distribution System Overview <i>Hydro Ottawa Service Territory Map</i>	Att 1-4-A
5	Customer Engagement	1	Customer Engagement	
6	Financial Information	1	Materiality Threshold	
		2	Accounting Orders	

2 Rate Base

1	Rate Base Overview	1	Rate Base	
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TABLE OF CONTENTS

Exhibit	Tab	Schedule	Contents	Attachment
---------	-----	----------	----------	------------

2 Rate Base (Cont'd)

2	Gross Assets	1	Gross Assets - Property Plant and Equipment and Accumulated Depreciation	
3	Allowance for Working Capital	1	Working Capital Requirement	

3 Operating Revenue

1	Load and Revenue Forecasts	1	Load Forecast	
2	Other Revenue	1	Other Revenue	

4 Operating Expenses

1	Operating Expenses Overview	1	Operating Expenses - Summary	
2	Operating Maintenance and Administration Expense	1	Operating, Maintenance and Administration Expense	
3	Depreciation, Amortization and Disposal	1	Depreciation, Amortization and Disposal	
4	Taxes or Payments in Lieu of Taxes	1	Taxes or Payments in Lieu of Taxes	

2018 PILS Workform

Att 4-4-A

5 Cost of Capital and Capital Structure



TABLE OF CONTENTS

Exhibit	Tab	Schedule	Contents	Attachment
---------	-----	----------	----------	------------

1 Cost of Capital and
Capital Structure

1 Cost of Capital and Capital Structure

6 Calculation of Revenue Deficiency or Sufficiency

1 Calculation of Revenue
Deficiency or Sufficiency

1 Calculation of Revenue Deficiency
or Sufficiency
*2018 Revenue Requirement
Workform*

Att 6-1-A

7 Cost Allocation

1 Cost Allocation Study
Requirements

1 Cost Allocation
*2018 Cost Allocation Model
Cost Allocation and Rate Design*

Att 7-1-A

Att 7-1-B

8 Rate Design

1 Fixed / Variable
Proportion

1 Fixed/Variable Proportion



TABLE OF CONTENTS

Exhibit	Tab	Schedule	Contents	Attachment
8 Rate Design (cont'd)				
	2		Policy Consultation	
		1	Rate Design Policy Consultation <i>Rate Design Policy For Residential Customers</i>	<i>Att 8-2-A</i>
	3		Retail Transmission Service Rates	
		1	Retail Transmission Service Rates <i>2018 RTSR Workform</i>	<i>Att 8-3-A</i>
	4		Retail Service Charges	
		1	Retail Service Charges	
	5		Wholesale Market Service Rates and Charges	
		1	Wholesale Market Service Rates and Charges	
	6		Smart Metering Charge	
		1	Smart Metering Charge	
	7		Specific Service Charges	
		1	Specific Service Charges <i>Proposed Dry Core Transformer Charges</i>	<i>Att 8-7-A</i>
	8		Low Voltage Service Rates	
		1	Low Voltage Service Rates	
	9		Loss Adjustment Factors	
		1	Loss Adjustment Factors	



TABLE OF CONTENTS

Exhibit	Tab	Schedule	Contents	Attachment
---------	-----	----------	----------	------------

8 Rate Design (cont'd)

10 Tariffs of Rates and Charges

1	Current and Proposed Tariff of Rates and Charges Updated Oct 11, 2017	
	<i>Current Tariff of Rates and Charges</i>	Att 8-10-A
	<i>Proposed Tariff of Rates and Charges Updated Oct 11, 2017</i>	Att 8-10-B

11 Revenue Reconciliation

1	Revenue per Rate Class under Current and Proposed Rates	
	<i>Revenue per Rate Class under Proposed Rates</i>	Att 8-11-A

12 Bill Impact Information

1	Bill Impact Information Updated Oct 11, 2017	
	<i>Bill Impacts Updated Oct 11, 2017</i>	Att 8-12-A

9 Deferral and Variance Accounts

1 Status of Deferral and Variance Accounts

1	Current Deferral and Variance Accounts Updated Oct 11, 2017	
	<i>2018 DVA Workform Updated Oct 10, 2017</i>	Att 9-1-A
2	New Deferral and Variance Accounts	

2 Disposition of Deferral and Variance Accounts

1	Disposition of Deferral and Variance Accounts Updated Oct 11, 2017	
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EXECUTIVE SUMMARY

1.0 INTRODUCTION

The Applicant, Hydro Ottawa Limited (“Hydro Ottawa” or “HOL”), is a corporation incorporated pursuant to the *Business Corporation Act* (Ontario) and is licensed under Ontario Energy Board (“OEB” or “Board”) Electricity Distributor License No. ED-2002-0556. As of the end of 2016, Hydro Ottawa distributed electricity to approximately 328,000 customers within the City of Ottawa and the Village of Casselman.

By way of this application, Hydro Ottawa is seeking OEB approval of its proposed distribution rates and other charges, effective January 1, 2018. This 2018 Rate Application (“Application”) represents Hydro Ottawa’s second annual rate adjustment under its five-year Custom Incentive Rate-setting (“Custom IR” or “CIR”) plan. The adjustments to Hydro Ottawa’s rates and other charges set forth herein are consistent with the Approved Settlement Agreement, the OEB’s Decision and Rate Order in EB-2015-0084 issued on December 22, 2015, and the OEB’s Decision and Rate Order on Pole Attachment Charge in EB-2015-0084 issued on February 25, 2016.

The OEB articulated its policies and practices regarding the Custom IR rate-setting method in its 2012 report entitled *Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach* (“RRFE Report”). The RRFE Report states that, under the Custom IR method, “rates are set based on a five year forecast of a distributor’s revenue requirement and sales volumes.”¹ In addition, the RRFE Report stipulates that “the specifics of how the costs approved by the Board will be recovered through rates over the term will be determined in individual rate applications...” and that “[t]his rate-setting method is intended to be customized to fit the specific applicant’s circumstances.”²

¹ RRFE Report, p. 18.

² *Ibid*, pp. 18-19.

1 Under Hydro Ottawa's approved Custom IR plan, its capital spending and operating
2 expenses have been set for a five-year period (2016 to 2020), pursuant to specific
3 requirements and formulas set forth in the Approved Settlement Agreement. Consistent
4 with the Approved Settlement Agreement, this Application seeks approval of targeted
5 adjustments to rates and other charges, effective January 1, 2018.

6
7 Both the OEB's Custom IR method and the Approved Settlement Agreement also
8 require Hydro Ottawa to submit annual reports on actual amounts of capital spending.³
9 This reporting requirement does not apply to this Application, as it is a separate
10 obligation that requires – among other things – the disclosure of spending results from a
11 full year of the Custom IR period. With the first full year of Hydro Ottawa's Custom IR
12 period (2016) having concluded, Hydro Ottawa will submit the inaugural annual report
13 under its approved Custom IR plan in September 2017, in conjunction with its 2016
14 Scorecard.

15
16 Finally, with regard to the RRFE framework, its expectations and goals will continue to
17 guide Hydro Ottawa in the execution of the company's business plans and capital
18 investment programs over the course of Hydro Ottawa's Custom IR term. In particular,
19 Hydro Ottawa views customer engagement as an essential part of doing business and,
20 as a result, has placed the customer at the centre of everything Hydro Ottawa does by
21 weighing customer impacts in every decision. This philosophy is reflected in Hydro
22 Ottawa's *Strategic Direction 2016-2020*, which serves as the renewed strategic plan for
23 the company and which was filed as Attachment 1-2(A) in the company's 2017 rate
24 adjustment application.

25 26 **2.0 BACKGROUND – HYDRO OTTAWA'S CUSTOM IR APPLICATION & OEB** 27 **DECISION**

28 Hydro Ottawa filed a Custom IR Application (EB-2015-0004) with the OEB on April 29,
29 2015, in which Hydro Ottawa sought approval for changes to the rates that it charges for

³ RRFE Report, p. 20; Approved Settlement Agreement, p. 24.

1 electricity distribution for a period of five years, to be effective January 1, 2016 through
2 December 31, 2020.

3
4 The following nine parties requested and were granted intervenor status in that
5 proceeding:⁴

- 6
- 7 • Consumers Council of Canada (“CCC”);
- 8 • Energy Probe Research Foundation (“Energy Probe”);
- 9 • School Energy Coalition (“SEC”);
- 10 • Vulnerable Energy Consumers Coalition (“VECC”);
- 11 • Sustainable Infrastructure Alliance of Ontario (“SIA”);
- 12 • Allstream Inc. (“Allstream”);
- 13 • Quebecor Media (“Quebecor”);
- 14 • Rogers Communications Partnership (“Rogers”); and
- 15 • TELUS Communications Inc. (“TELUS”).

16
17 Hydro Ottawa and four intervenors of record (the “Parties”) filed a Settlement Proposal
18 with the OEB on September 18, 2015.⁵ Subsequent to an oral hearing process, the
19 Parties filed an amendment to the Settlement Proposal on November 5, 2015, relating to
20 the treatment of Hydro Ottawa’s working capital allowance. In its Decision on Settlement
21 Proposal and Procedural Order No. 11 issued November 23, 2015, the OEB accepted
22 the majority of issues in the amended Settlement Proposal, but did not accept provisions
23 relating to confidentiality and privilege, and to the treatment of new facilities proposed for
24 construction.

⁴ As set out in EB-2015-0004 *Procedural Order No. 1*, issued June 12, 2015, there were originally 10 parties who requested and were granted intervenor status. However, one of these parties – an independent participant – ultimately withdrew.

⁵ The four intervenors of record who were parties to the Settlement Proposal, and who remain parties to the Approved Settlement Agreement, are CCC, Energy Probe, SEC, and VECC. SIA was invited to participate in the settlement process, but chose not to do so. Allstream, Quebecor, Rogers, and TELUS – collectively, the “Carriers” – participated only in the discussion of Issue 4.11, related to Access to Power Poles, and did not participate in the discussion and negotiation of any other issues. The Carriers took no position on any of the settled items addressed in the Settlement Proposal and are therefore not parties to the Approved Settlement Agreement. For further details, please see Approved Settlement Agreement, pp. 5-6.

1 On December 7, 2015, the Parties filed a second set of amendments to the Settlement
2 Proposal. This version represented a comprehensive settlement in relation to the terms
3 of Hydro Ottawa's Custom IR plan for 2016-2020 on all issues, with the exception of one
4 item related to a specific service charge called Access to Power Poles, which was the
5 subject of an oral hearing and which remained outstanding at the time of submittal. In
6 the December 7, 2015 version of the Settlement Proposal, Parties agreed that all
7 components of the revenue requirement for 2016-2020 were appropriate, and that the
8 Custom IR plan provides adequate resources to allow Hydro Ottawa to manage its
9 assets while satisfying customer preferences and expectations and providing a safe and
10 reliable electricity distribution service. For each of the years in the Custom IR period,
11 rates would be effective on January 1, subject to annual adjustments filed by Hydro
12 Ottawa and the OEB's approval thereof.

13

14 In the amended Settlement Proposal, the Parties agreed that "the limited off-ramps and
15 adjustments are appropriate in the specific circumstances of the Hydro Ottawa Custom
16 IR plan..."⁶ The Parties also agreed to three annual adjustment mechanisms: (1) an
17 asymmetrical Earnings Sharing Mechanism ("ESM") with no dead band; (2) an
18 asymmetrical capital variance account for certain capital investments; and (3) an
19 efficiency adjustment that will operate as a proxy stretch factor if Hydro Ottawa's
20 efficiency ranking declines during the Custom IR term.

21

22 On December 22, 2015, the OEB issued its Decision and Rate Order ("Decision") on
23 Hydro Ottawa's Custom IR Application, in which it accepted the December 7, 2015
24 version of the Settlement Proposal (hereafter referred to as the "Approved Settlement
25 Agreement"), and approved the rates and charges arising from it. The Decision also set
26 forth the OEB's finding that "Hydro Ottawa's application and the settlement proposal
27 prepared by the parties meet the expectations of the RRFE for a Custom IR."⁷ In the
28 December 22, 2015 Decision, the OEB stated that it would issue a separate decision on
29 the pole attachment charge in due course.

⁶ Approved Settlement Agreement, p. 34.

⁷ EB-2015-0004 Hydro Ottawa Limited *Decision and Rate Order*, December 22, 2015, p. 1.

1

2 On February 25, 2016, the OEB issued a Decision and Rate Order (“Pole Attachment
3 Decision”) approving a pole attachment charge for Hydro Ottawa of \$53.00 per pole per
4 year, effective January 1, 2016. In its Pole Attachment Decision, the OEB stated that
5 “[t]his charge will be fixed, with no annual inflation adjustments, pending the outcome of
6 the OEB’s generic policy review of electricity distributors’ miscellaneous rates and
7 charges...”⁸

8

9 On August 15, 2016, Hydro Ottawa submitted its first annual rate adjustment application
10 under its Custom IR plan. The application sought approval of proposed distribution rates
11 and other charges, effective January 1, 2017.⁹ The OEB issued a Decision and Rate
12 Order approving the application on December 21, 2016.¹⁰

13

14 **3.0 APPLICATION**

15 Hydro Ottawa hereby submits this Application to the OEB for approval of its proposed
16 distribution rates and other charges, effective January 1, 2018. This Application is
17 submitted pursuant to section 78 of the *Ontario Energy Board Act, 1998* (the “OEB Act”),
18 the Decision of the OEB regarding Hydro Ottawa’s Custom IR Application, and relevant
19 OEB guidelines and requirements. In particular, the preparation of this Application has
20 been guided by the *Filing Requirements For Electricity Distribution Rate Applications*
21 issued by the OEB on July 20, 2017¹¹, as well as the letter issued by the OEB to
22 licensed electricity distributors on May 23, 2017 regarding the disposition of Accounts
23 1588 and 1589.¹²

24

⁸ EB-2015-0004 Hydro Ottawa Limited *Decision and Rate Order on Pole Attachment Charge*, February 25, 2016, p. 1.

⁹ EB-2016-0084.

¹⁰ EB-2016-0084 Hydro Ottawa Limited *Decision and Rate Order*, December 21, 2016. The OEB released a corrected version of this Decision and Rate Order on January 17, 2017.

¹¹ OEB Letter to Licensed Electricity Distributors re: I. Updated Filing Requirements, II. Process for 2018 Incentive Regulation Mechanism (IRM) Distribution Rate Applications, July 20, 2017, p. 2.

¹² OEB Letter to Licensed Electricity Distributors re: Guidance on the Disposition of Accounts 1588 and 1589, May 23, 2017.

1 Consistent with the first annual rate adjustment application filed under its Custom IR plan
2 (for 2017 rates), Hydro Ottawa has opted to structure this Application using a Cost of
3 Service format. The intended objective of this approach is to facilitate comparisons
4 which Board members and staff, intervenors, and consumers may wish to make between
5 this Application, Hydro Ottawa's original Custom IR Application, the 2017 rate
6 adjustment application, and future annual rate adjustment filings. Hydro Ottawa believes
7 that it is in the interests of all parties to ensure such ease of reference for the principal
8 pieces of evidence in the record for this proceeding.

9
10 In addition, in the interests of supporting similar efficiencies, Hydro Ottawa has prepared
11 the two tables below. Table 1 summarizes relevant actions and commitments which
12 were agreed upon by the Parties and enshrined in the Approved Settlement Agreement.
13 Table 2 provides an updated summary of Hydro Ottawa's 2016-2020 revenue
14 requirement, as approved pursuant to the Approved Settlement Agreement and the Pole
15 Attachment Decision.

16
17 With respect to Table 1, Hydro Ottawa hopes that its inclusion will not only ensure ease
18 of reference between this Application and the Approved Settlement Agreement, but that
19 it will also signal Hydro Ottawa's commitment to ensure it remains accountable in
20 fulfilling applicable actions set forth in the Approved Settlement Agreement.

21
22 Table 1 is organized in columns that identify the relevant action, the corresponding
23 description in the Approved Settlement Agreement of the agreed action, the specific
24 page number of the Approved Settlement Agreement in which the action is referenced,
25 and the Exhibit in this Application which corresponds to the action. It should be noted
26 that Table 1 does not represent an exhaustive list of all agreed actions from the
27 Approved Settlement Agreement. Actions omitted from Table 1 have either been
28 completed, in accordance with the Approved Settlement Agreement, or are not germane
29 to the scope of this Application.

1 **Table 1 – Summary of Remaining Actions from Approved Settlement Agreement**
 2

#	Item	Description of Agreed Action	Settlement Agreement Page Number	2018 Rate Application Exhibit
1	Working Capital Allowance ("WCA")	HOL will not adjust the WCA during any year of Custom IR period (including 2019 and 2020)	Page 15	Exhibit 2 – Rate Base
2	Capital Investment Variance Account	HOL will track, on an annual basis, variances in the cumulative revenue requirement impacts arising from variances in three distinct capital forecasts: (a) System Renewal/System Service; (b) System Access; (c) General Plant	Page 16-17	Exhibit 9 – Deferral and Variance Accounts
3	Y Factor Account	HOL will create a deferral account to provide rate recovery of amounts up to the approved \$66 million	Page 19	Exhibit 9 – Deferral and Variance Accounts
4	New Facilities Account	1. HOL will create a new deferral or variance account to capture and record revenue requirement impacts arising from costs that are above the approved \$66 million 2. HOL will apply for disposition of approved amounts at its next rebasing	Page 19	Exhibit 9 – Deferral and Variance Accounts
5	2017-2020 Operations, Maintenance and Administration ("OM&A") budget	HOL will increase the 2016 OM&A budget amount annually from the 2016 base amount, using an escalator factor	Page 20	Exhibit 4 – Operating Expenses
6	2019 and 2020 OM&A budget escalator factor	HOL will revise the 2019 and 2020 OM&A based on updated inflation factor calculated consistent with methodology described	Page 20	Exhibit 4 – Operating Expenses
7	Efficiency Adjustment Mechanism	If HOL is placed in lower efficiency cohort (as compared to 2014) in any year during the IR term, the Efficiency Adjustment will be calculated by taking into account the difference between the 2014	Page 21	Exhibit 9 – Deferral and Variance Accounts

#	Item	Description of Agreed Action	Settlement Agreement Page Number	2018 Rate Application Exhibit
		starting point and the current year end stretch factor as multiplied by the rate year plan revenue requirement for the relevant rate year for the purposes of calculating rates for that year		
8	Cost of Capital (Return on Equity – “ROE”)	HOL will update in 2019 and 2020, using the applicable level of ROE for electricity distributors established by the OEB in 2018 for January 1, 2019 rates	Page 22	Exhibit 5 – Cost of Capital and Capital Structure
9	Cost of long-term debt	HOL will re-set forecasted rates in 2018 for 2019 and 2020, using new consensus long-term forecast (to be issued October 2018)	Page 22	Exhibit 5 – Cost of Capital and Capital Structure
10	Pole attachment revenue	Distribution rates will be adjusted by an equal amount so that the service revenue requirement for each year is unchanged, as a result of OEB decision on pole attachment revenue	Page 22	Exhibit 6 – Calculation of Revenue Deficiency or Surplus
11	Pole Attachment Charge Variance Account	HOL to review and dispose of the balance in the Variance Account as part of its next Custom IR rate adjustment in 2017	Per Pole Attachment Decision ¹³	Exhibit 9 – Deferral and Variance Accounts
12	Cost of Capital (ROE)	The parties agree that if the OEB changes its policy governing cost of capital parameters during the HOL CIR term, including any changes to the deemed capital structure, HOL shall follow any mandated direction given by the OEB with respect to the implementation of such changes during the CIR period	Page 23	Exhibit 5 – Cost of Capital and Capital Structure
13	Earnings Sharing Mechanism (“ESM”)	1. HOL will share with ratepayers any earnings that exceed its regulatory ROE in any year of Custom IR term	Page 23-24	Exhibit 9 – Deferral and Variance Accounts

¹³ Pole Attachment Decision, p. 15.

#	Item	Description of Agreed Action	Settlement Agreement Page Number	2018 Rate Application Exhibit
		<p>2. HOL will calculate earnings in same manner as net income for regulatory purposes under Reporting and Record Keeping Requirements (“RRR”) filings</p> <p>3. HOL will ensure that the nature and timing of revenues, expenses, and costs is consistent with regulatory rules in existence on the date of Settlement Proposal</p>		
14	Accounting Policies and Practices	HOL will not make any material changes, that have the effect of either reducing or increasing utility earnings unless otherwise directed to do so by the OEB, or by an accounting standards body and/or provincial or federal government, and approved by OEB	Page 24	Exhibit 9 – Deferral and Variance Accounts
15	Annual scorecard and RRR reporting	HOL will provide its annual Scorecard and RRR reporting, as per the OEB schedule	Page 24	N/A
16	Actual capital spending	HOL will report annually, on a program level based on three categories: (a) Service Access; (b) System Service and System Renewal; (c) General Plant	Page 24	Exhibit 2 – Rate Base
17	Key Performance Indicators (“KPIs”) and SAIDI/SAIFI	HOL will report annually	Page 24	N/A
18	Metrics and reporting for recommended outcomes	HOL will work together with intervenors to develop and define (including in the context of OEB consultations related to the Distribution System Plan)	Page 24	N/A
19	Three deferral accounts (Account 1518, Account 1548, and account for recording loss on disposal of assets)	HOL will adopt treatment accorded to these accounts, as per OEB determination in Toronto Hydro Custom IR	Page 25	Exhibit 9 – Deferral and Variance Accounts

#	Item	Description of Agreed Action	Settlement Agreement Page Number	2018 Rate Application Exhibit
20	Low voltage charges	HOL will update these rates annually and file update with OEB for approval	Page 25	Exhibit 8 – Rate Design
21	Retail Transmission Service Rates	HOL will update these rates annually and file update with OEB for approval	Page 25	Exhibit 8 – Rate Design
22	Ten new deferral and variance accounts	HOL will establish the 10 new deferral and variance accounts	Page 25	Exhibit 9 – Deferral and Variance Accounts
23	Clearing deferral and variance accounts	Hydro Ottawa's deferral and variance accounts will be cleared during the Custom IR period in accordance with the OEB policies as they exist each year of the term	Page 26	Exhibit 9 – Deferral and Variance Accounts
24	Sentinel lighting rates	HOL will make changes to move these rates within OEB approved cost/benefit ratio range by 2020	Page 27	Exhibit 8 – Rate Design
25	Fixed charge for General Service ("GS") > 50 class	HOL will reduce the fixed charge for this class from \$260 to \$200 for GS 50 to 1,499 kW	Page 27	Exhibit 8 – Rate Design
26	Fixed charge for other commercial customers	HOL will maintain at \$200 for other commercial classes throughout Custom IR term	Page 27	Exhibit 8 – Rate Design
27	Charges for residential class	HOL will move to fully fixed rates for residential customers by 2020	Page 27	Exhibit 8 – Rate Design
28	Wireless Attachment Revenues	HOL will create deferral account to credit customers with revenues earned, if any	Page 27	Exhibit 9 – Deferral and Variance Accounts
29	OEB working group on unmetered load and consumption data	HOL will comply with any decisions or directions emanating from Navigant and the OEB working group	Page 28	Exhibit 7 – Cost Allocation
30	2020 rebasing application (for 2021 rates)	HOL will ensure application is filed consistent with OEB policies and filing guidelines that exist at that time and will include information in accordance with OEB filing guidelines related to its performance under the Custom IR plan, and the extent to which	Page 29	Exhibit 1 – Administration

#	Item	Description of Agreed Action	Settlement Agreement Page Number	2018 Rate Application Exhibit
		performance has provided suitable outcomes and met expectations of customers		
31	Summary of Adjustments	Summary of going in, annual and mid-term adjustments	Page 59	Exhibit 1 – Administration
32	Z-factor relief	HOL is not precluded from applying for Z-factor relief in the event that an unforeseen event results in a financial impact that exceeds Hydro Ottawa’s \$880,000 materiality threshold	Page 27	Exhibit 1 – Administration
33	Timing of Application	HOL must apply for an update to its rates, or confirm that no update is required, no later than the deadline for [Incentive Regulation Mechanism] adjustments for distributors with rates effective January 1, which is typically in August each year.	Per Board Instruction ¹⁴	Exhibit 1 – Administration

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Regarding Table 2, it is intended to synthesize the approvals emerging from the Approved Settlement Agreement, the OEB’s Decision on Hydro Ottawa’s Custom IR Application, and the Pole Attachment Decision, and to offer a clear overview of the resultant updates to Hydro Ottawa’s revenue requirement. Revenue requirements for the period 2016 to 2018 have been set, while those for 2019 and 2020 will be adjusted as part of Hydro Ottawa’s annual rate adjustment application to be filed in 2018. For further details, please see Exhibit 6-1-1.

¹⁴ EB-2015-0004 *Decision and Rate Order*, p. 8; OEB Letter to Licensed Electricity Distributors re: I. Updated Filing Requirements, II. Process for 2018 Incentive Regulation Mechanism (IRM) Distribution Rate Applications, July 20, 2017, p. 2.

1 **Table 2 – Updated Summary of Hydro Ottawa’s 2016-2020 Revenue Requirement**

2

Item (\$millions)	2016	2017	2018	2019	2020	Totals (16-20)
Original Revenue Requirement	\$187.1	\$197.1	\$208.0	\$217.7	\$224.3	\$1,034.3
Change	(\$12.1)	(\$15.0)	(\$17.4)	(\$19.7)	(\$22.0)	(\$86.2)
Amended Settlement Revenue Requirement	\$175.0	\$182.1	\$190.6	\$198.0	\$202.3	\$948.1

Deficiency Per Approved Settlement Agreement

Deficiency over 2015 Rates per Settlement Agreement	(\$5.1)	(\$12.6)	(\$20.6)	(\$27.4)	(\$31.1)	(\$96.7)
Yearly Change in Deficiency per Settlement Agreement	(\$5.1)	(\$7.5)	(\$7.9)	(\$6.8)	(\$3.7)	(\$31.1)
Weighted Average Increase over 2015 Rates	3.2%	7.9%	12.9%	17.1%	19.4%	12.1%
Weighted Average Change in Revenue Deficiency	3.2%	4.6%	4.6%	3.8%	2.0%	3.6%

Deficiency Reflecting Pole Attachment Decision

Deficiency over 2015 Rates per Settlement Agreement	(\$5.3)	(\$12.9)	(\$20.8)	(\$27.6)	(\$31.4)	(\$98.0)
Yearly Change in Deficiency per Settlement Agreement	(\$5.3)	(\$7.5)	(\$8.0)	(\$6.8)	(\$3.7)	(\$31.4)
Weighted Average Increase over 2015 rates	3.3%	8.1%	13.1%	17.3%	19.5%	12.3%
Weighted Average Change in Revenue Deficiency	3.3%	4.6%	4.6%	3.8%	2.0%	3.7%

New Regulator Assets for Items Taken out of Base Rates

Connection Cost Recovery Agreement Payments ¹	\$0.2	\$0.6	\$0.9	\$1.3	\$1.7	\$4.7
Land for New Facilities ¹	\$0.0	\$0.4	\$1.0	\$1.2	\$1.2	\$3.9
Estimated Revenue Requirement for future Regulatory Assets	\$0.2	\$1.0	\$2.0	\$2.5	\$2.9	\$8.6

1. Numbers are estimates based on original budgeted amounts and timing.

Revenue Requirement Including New Regulatory Assets

Final Revenue Requirement	\$175.3	\$183.1	\$192.6	\$200.5	\$205.2	\$956.7
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2 4.0 SPECIFIC RELIEF REQUESTED

3 Consistent with relevant provisions of the Approved Settlement Agreement, as
4 summarized in Table 1 above, Hydro Ottawa applies for an Order or Orders approving:

5

6 a) 2018 revenue requirement, as adjusted by the Pole Attachment Decision, as
7 proposed in Exhibit 6-1-1;

8 b) 2018 electricity distribution rates and charges, as proposed in Exhibit 8-10-1;

9 c) Approvals related to deferral and variance accounts, as proposed in Exhibit
10 9-1-2 and Exhibit 9-2-1; and

11 d) Approval of other items or amounts that may be requested by Hydro Ottawa
12 in the course of the proceeding and such other relief or entitlements as the
13 OEB may grant.

14

15 Hydro Ottawa requests that its current (i.e. 2017) rates provided in Attachment 8-10-A be
16 declared interim effective January 1, 2018, as necessary, if the preceding approvals
17 cannot be issued by the OEB in time to implement final rates effective January 1, 2018.
18 In such event, Hydro Ottawa also requests the Board to approve establishment of an
19 account that would provide for the recovery of any differences between the interim rate
20 and the approved rates, as determined by the OEB in its final Decision and Order.

21

22 For additional details on the specific approvals and relief that Hydro Ottawa is seeking in
23 this Application, please see Exhibit 1-3-1.

24

25 5.0 ANNUAL ADJUSTMENTS

26 Hydro Ottawa has calculated adjustments to its 2018 revenue requirement, consistent
27 with the Approved Settlement Agreement and revised per the Pole Attachment Decision.
28 Where appropriate, Hydro Ottawa has used the Cost of Service Models and directions
29 provided by the OEB for 2018 Cost of Service Applications.

30

1 Table 3 summarizes relevant going-in, annual, and mid-term adjustments. It is a copy of
 2 Attachment 5 from the Approved Settlement Agreement.

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Table 3 – Going-in, Annual and Mid-term Adjustments

#	Name of Adjustment	Timing	Description Adjustment
1	Working Capital Allowance	Going-in rates	See the working capital factors for each year as set out on page 18 above. ¹⁵
2	ROE	Going-in ROE	Using OEB's Fall 2015 deemed ROE results.
3		Mid-term adjustment to ROE	Using OEB's Fall 2018 deemed ROE results.
	Cost of Capital	2016-2018	April 2015 consensus long term forecast. The revised RRWF already has this information embedded in it. It is noted here as an adjustment to Hydro Ottawa's updated application filed June 29, 2015.
		2019-2020	Using October 2018 consensus long term forecast.
4	Inflation Factor for OM&A	Mid-term adjustment to inflation factor for OM&A escalator	OEB's 2018 inflation factor adjusted to use a weighting of 60% labour and 40% non-labour inflation rate as adjusted by weights and values appropriate to the OM&A spending of Hydro Ottawa.
5	Low Voltage Charges	Annually Adjusted	Annual.
6	Retail Transmission Service Rates	Annually Adjusted	Based on Board Approved adjustments to the Hydro One Uniform Transmission Rates ("UTRs") using the RTSR model, which is part of the IRM model.
7	Deferral Accounts	Generally in accordance with OEB policy on threshold dispositions with some exceptions	<ul style="list-style-type: none"> Group 1 accounts on an annual basis as set out in Table 7 above.¹⁶ Group 2 accounts when applying for 2019 & 2020 rates except for LRAMVA. As set out in Table 7 above. New D&V accounts per disposition stipulations set out in Table 7 above.
8	Third Party non-distribution charges	Ad Hoc	Further to OEB direction.

7
 8

¹⁵ The reference to page 18 in this instance is to page 18 of the Approved Settlement Agreement.

¹⁶ The reference to Table 7 in these instances is to Table 7 in the Approved Settlement Agreement.

1 Hydro Ottawa is including the following annual rate adjustments in this Application, as
2 per the Approved Settlement Agreement:

- 3
4 • *Retail Transmission Service Rates (“RTSRs”)* – Per the Approved Settlement
5 Agreement, Hydro Ottawa is using the RTSRs for its 2018 rates, as calculated by
6 the OEB’s RTSR Workform. RTSR updates will also be based upon OEB-
7 approved adjustments to the Hydro One Uniform Transmission Rates (“UTRs”).
8 Given that Hydro One UTRs are not typically approved in time for adjusting
9 Hydro Ottawa’s rates on January 1, UTRs for 2018 will be set using those from
10 the previous year (i.e. 2017). Differences from the new yearly rates will be
11 captured in Uniform System of Accounts 1584 – RSVA Network and 1586 –
12 RSVA Connection for future disposition. For additional information, please see
13 Exhibit 8-3-1.
14
- 15 • *Retail Service Charges* – These charges apply to services provided by a
16 distributor to retailers or customers, with respect to the supply of competitive
17 electricity through retailer contracts. Hydro Ottawa proposes direct notification to
18 retailers of the approved Retail Service Charges for 2018. For additional
19 information, please see Exhibit 8-4-1.
20
- 21 • *Wholesale Market Service Rate (“WMSR”)* – Hydro Ottawa has used the current
22 OEB generic WMSRs in its Proposed Tariff of Rates and Charges, as outlined in
23 Exhibit 8-10-1. For additional information, please see Exhibit 8-5-1.
24
- 25 • *Smart Metering Charge* – In 2013, the OEB issued a Decision and Order (EB-
26 2012-0100/EB-2012-0211) establishing a Smart Metering charge of \$0.79 per
27 month for Residential and General Service < 50 kW customers effective May 1,
28 2013. Hydro Ottawa has reflected this charge in its Proposed Tariff of Rates and
29 Charges, as outlined in Exhibit 8-10-1. For additional information, please see
30 Exhibit 8-6-1.
31

- 1 • *Revised and New Specific Service Charges* – Service charges apply to services
2 that are over and above Hydro Ottawa’s standard level of service offerings and
3 may result from a customer’s action or inaction. The revenue from these charges
4 offset the total revenue requirement. Multiple currently-approved service charges
5 will be updated as part of this Application, consistent with the Approved
6 Settlement Agreement. All other service charges will remain at the 2016
7 approved rate. As per the Pole Attachment Decision, the Pole Attachment rate
8 will remain constant from 2016 to 2020, unless Hydro Ottawa is otherwise
9 directed by the OEB. For additional information, please see Exhibit 8-7-1.
- 10
- 11 • *Low Voltage (“LV”) Service Rate* – Hydro Ottawa receives LV charges from
12 Hydro One for a number of Shared Distribution Stations, Specific Lines and
13 Shared Lines. The OEB has previously determined that it was appropriate for an
14 embedded electricity distributor or a distributor with embedded distribution points
15 (such as Hydro Ottawa), to establish and maintain a variance account for LV
16 charges from its host distributor.¹⁷ In this Application, the LV charge has been
17 allocated to the customer classes based on the class percentage of Retail
18 Transmission Connection dollars (using 2018 proposed rates). For additional
19 information, please see Exhibit 8-8-1.
- 20
- 21 • *Disposition of Deferral and Variance Accounts* – Hydro Ottawa is requesting the
22 disposition of Group 1 Deferral and Variance Accounts in compliance with the
23 OEB’s report on the *Electricity Distributors’ Deferral and Variance Account*
24 *Review Initiative* (“EDDVAR Report”). Hydro Ottawa has complied with the
25 EDDVAR Report guidelines and is requesting a disposition period of one year.
26 For additional information, please see Exhibit 9-2-1.
- 27

28 **6.0 MODELS**

29 Hydro Ottawa has included the following models with this Application:

¹⁷ EB-2005-0529 *Decision with Reasons*, p. 17.

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- 2018 Revenue Requirement Workform, filed as Attachment 6-1-A – The Revenue Requirement Workform provides a summary of the drivers of Hydro Ottawa’s 2018 Approved Revenue Requirement, revised by the Pole Attachment Decision. The workform also provides summaries related to load forecast, cost allocation, and rate design.
- PILS Workform, filed as Attachment 4-4-A – The Payments in Lieu of Taxes (“PILS”) Workform provides detailed calculations of Hydro Ottawa’s forecasted PILS payable.
- Hydro Ottawa Cost Allocation Model, filed as Attachment 7-1-A – The main role of the Cost Allocation Model is to determine what costs are attributable to each of Hydro Ottawa’s rate classes. In addition, the model provides a calculation of the revenue to expense ratio based on the current rate structure.
- 2018 RTSR Workform, filed as Attachment 8-3-A – The RTSR Workform uses recent Hydro One rates and Hydro Ottawa-specific load and billing information to determine distributor-specific Transmission Network and Connection rates by customer rate class.
- **Tariff Schedule and Bill Impacts Model, filed as Attachment 8-12-A – the Tariff Schedule and Bill Impacts Model identifies existing and proposed tariff and rate schedules, and detailed bill impacts.**
- Deferral and Variance Account (Continuity Schedule) Workform, filed as Attachment 9-1-A – The 2018 DVA Workform provides an Account level history of Deferral and Variance Accounts, including recent disposition history, and worksheets to facilitate designing rate riders for requested Account dispositions.

1 **7.0 DISTRIBUTION AND TOTAL BILL IMPACTS**

2 Table 4 below provides a summary of the total bill impacts for typical customers in all
 3 classes. Please see Attachment 8-12-A for further details regarding Hydro Ottawa's
 4 proposed bill impacts.

5 **Table 4 – Bill Impacts**

6

Rates Summary			
Rate Class		2016 2017 Approved	2017 2018 Proposed
Residential (800 kWh)	Distribution Charge	\$ 28.68	\$ 28.91
	Change in Distribution Charge		\$ 0.23
	% Distribution Increase		0.80%
	% Increase of Total Bill - No VA		0.15%
	% Increase of Total Bill		1.02%
Residential (750 kWh)	Distribution Charge	\$ 27.93	\$ 28.39
	Change in Distribution Charge		\$ 0.46
	% Distribution Increase		1.65%
	% Increase of Total Bill - No VA		0.38%
	% Increase of Total Bill		1.24%
Residential (640 kWh)	Distribution Charge	\$ 26.26	\$ 27.23
	Change in Distribution Charge		\$ 0.97
	% Distribution Increase		3.68%
	% Increase of Total Bill - No VA		0.99%
	% Increase of Total Bill		1.83%
Residential (232 kWh)	Distribution Charge	\$ 20.10	\$ 22.95
	Change in Distribution Charge		\$ 2.84
	% Distribution Increase		14.14%
	% Increase of Total Bill - No VA		6.31%
	% Increase of Total Bill		6.97%
General Service < 50 kW (2,000 kWh)	Distribution Charge	\$ 63.29	\$ 66.20
	Change in Distribution Charge		\$ 2.91
	% Distribution Increase		4.60%
	% Increase of Total Bill - No VA		1.18%
	% Increase of Total Bill		1.80%

Rates Summary			
Rate Class		2016 2017 Approved	2017 2018 Proposed
General Service 50 to 1,499 kW (250 kW)	Distribution Charge	\$ 1,281.13	\$ 1,346.28
	Change in Distribution Charge		\$ 65.15
	% Distribution Increase		5.09%
	% Increase of Total Bill - No VA		0.32%
	% Increase of Total Bill		2.84 1.68%
General Service 1,500 to 4,999 kW (2,500 kW)	Distribution Charge	\$ 13,989.18	\$ 14,652.43
	Change in Distribution Charge		\$ 663.25
	% Distribution Increase		4.74%
	% Increase of Total Bill - No VA		0.33%
	% Increase of Total Bill		2.90 1.74%
Large Use (7,500 kW)	Distribution Charge	\$ 43,130.57	\$ 45,013.82
	Change in Distribution Charge		\$ 1,883.25
	% Distribution Increase		4.37%
	% Increase of Total Bill - No VA		0.30%
	% Increase of Total Bill		3.05 1.86%
Sentinel Lighting (0.4 kW)	Distribution Charge	\$ 7.95	\$ 8.78
	Change in Distribution Charge		\$ 0.83
	% Distribution Increase		10.43%
	% Increase of Total Bill - No VA		4.43%
	% Increase of Total Bill		5.00%
Street Lighting (1 kW)	Distribution Charge	\$ 6.45	\$ 6.83
	Change in Distribution Charge		\$ 0.38
	% Distribution Increase		5.82%
	% Increase of Total Bill - No VA		1.56%
	% Increase of Total Bill		4.48 3.39%
Unmetered Scattered Load (470 kWh)	Distribution Charge	\$ 15.22	\$ 15.88
	Change in Distribution Charge		\$ 0.65
	% Distribution Increase		4.29%
	% Increase of Total Bill - No VA		0.93%
	% Increase of Total Bill		1.74%

1 **8.0 FORM OF HEARING REQUESTED**

2 Hydro Ottawa requests that this Application be disposed of by way of a written hearing.

3

4

5 **9.0 PUBLICATION AND NOTICE**

6 Hydro Ottawa recommends that the OEB publish notice of this Application in the *Ottawa*
7 *Citizen* and *LeDroit* newspapers. The *Ottawa Citizen* is a daily newspaper serving the
8 Ottawa area. *LeDroit* is a daily newspaper serving French-speaking communities in the
9 Ottawa-Gatineau area. According to the latest data, the *Ottawa Citizen* and *LeDroit*
10 have total average weekday circulations of approximately 105,614 and 34,755,
11 respectively.¹⁸ Hydro Ottawa recommends these publications due to their significant
12 reach into the English- and French-speaking communities within the City of Ottawa and
13 the Village of Casselman.

14

15 In addition, Hydro Ottawa proposes to post a copy of the Application on its website
16 www.hydroottawa.com.

17

18 **10.0 CERTIFICATION OF EVIDENCE**

19 As per the OEB's updated filing requirements, Hydro Ottawa's Chief Financial Officer
20 hereby certifies that the company maintains robust processes and internal controls for
21 the preparation, review, verification, and oversight of the Account 1588 RSVA – Power;
22 ~~Hydro Ottawa will provide certification regarding and~~ Account 1589 RSVA – Global
23 Adjustment. ~~once it has completed the new GA Analysis Workform.~~ Please see Exhibit
24 9-2-1 for further details regarding the Workform.

25

26 **11.0 CONTACT INFORMATION**

27 Hydro Ottawa requests that all documents issued or filed in connection with this
28 proceeding be served on the undersigned.

¹⁸ Newspapers Canada, 2015 Daily Newspaper Circulation Spreadsheet.

All of which is respectfully submitted this 14th day of August, 2017.

Original signed by Gregory Van Dusen

Gregory Van Dusen

Director, Regulatory Affairs

Hydro Ottawa Limited

3025 Albion Road North, PO Box 8700

Ottawa, Ontario K1G 3S4

Telephone: (613) 738-5499 ext. 7472

Email: gregoryvandusen@hydroottawa.com ; regulatoryaffairs@hydroottawa.com

1 **CURRENT AND PROPOSED TARIFF OF RATES AND CHARGES**

2
3 Hydro Ottawa's approved 2017 tariff of rates and charges is provided as Attachment 8-
4 10-A. Please note that the current rates and charges do not reflect changes within the
5 Regulatory component of the tariff of rates and charges, which became effective May 1,
6 2017 and July 1, 2017.

7
8 ~~Hydro Ottawa has utilized the 2015 Appendix Z to illustrate Hydro Ottawa's 2018~~
9 ~~proposed tariff of rates and charges. Hydro Ottawa will continue to work with the OEB~~
10 ~~on resolving conflicts in the 2018 Tariff Schedule and Bill Impacts Model — Version 2.0~~
11 ~~released on July 19, 2017 and will resubmit after corrections have been made.~~ Hydro

12 Ottawa's 2018 proposed tariff of rates and charges is provided in Attachment 8-10-B and
13 included as a PDF to this Exhibit.

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0052

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triple or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	20.51
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0105
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Group 1 DVA	\$/kWh	(0.0004)
Rate Rider for Group 1 DVA - NON WMP	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0075
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004

RESIDENTIAL SERVICE CLASSIFICATION

Standard Supply Service - Administrative Charge (if applicable)	\$/kWh	0.0003
	\$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
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EB-2017-0052

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on page 1 of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

APPLICATION

The application of the credits is in accordance with the Distribution System Code (Section 9) and subsection 79.2 of the Ontario Energy Board Act, 1998.

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

In this class:

“Aboriginal person” includes a person who is a First Nations person, a Métis person or an Inuit person;

“account-holder” means a consumer who has an account with a distributor that falls within a residential-rate classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

“electricity-intensive medical device” means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

“household” means the account-holder and any other people living at the account-holder’s service address for at least six months in a year, including people other than the account-holder’s spouse, children or other relatives;

“household income” means the combined annual after-tax income of all members of a household aged 16 or over.

MONTHLY RATES AND CHARGES

Class A

- (a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons;

- (d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons; but does not include account-holders in Class E.

OESP Credit \$ (30.00)

Class B

- (a) account-holders with a household income of \$28,000 or less living in a household of three persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons;

but does not include account-holders in Class F.

OESP Credit \$ (34.00)

Class C

- (a) account-holders with a household income of \$28,000 or less living in a household of four persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;

- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons; but does not include account-holders in Class G.

OESP Credit \$ (38.00)

Class D

- (a) account-holders with a household income of \$28,000 or less living in a household of five persons; and
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of six persons; but does not include account-holders in Class H.

OESP Credit \$ (42.00)

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
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EB-2017-0052

Class E comprises account-holders with a household income and household size described under Class A who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (45.00)

Class F

- (a) account-holders with a household income of \$28,000 or less living in a household of six or more persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of seven or more persons; or
- (c) account-holders with a household income and household size described under Class B who also meet any of the following conditions:
 - i. the dwelling to which the account relates is heated primarily by electricity;
 - ii. the account-holder or any member of the account-holder's household is an Aboriginal person; or
 - iii. the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (50.00)

Class G

Class G comprises account-holders with a household income and household size described under Class C who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (55.00)

Class H

Class H comprises account-holders with a household income and household size described under Class D who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (60.00)

Class I

Class I comprises account-holders with a household income and household size described under paragraphs (a) or (b) of Class F who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (75.00)

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
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approved schedules of Rates, Charges and Loss Factors

EB-2017-0052

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	18.60
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0238
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Group 1 DVA	\$/kWh	(0.0004)
Rate Rider for Group 1 DVA - NON WMP	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0052

GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

The rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.5851
Low Voltage Service Rate	\$/kW	0.02382
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Group 1 DVA	\$/kW	(0.1665)
Rate Rider for Group 1 DVA - NON WMP	\$/kW	(0.3391)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8473
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8407

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
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approved schedules of Rates, Charges and Loss Factors

EB-2017-0052

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

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 1,500 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

The rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4,193.93
Distribution Volumetric Rate	\$/kW	4.1834
Low Voltage Service Rate	\$/kW	0.02546
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Group 1 DVA	\$/kW	(0.1847)
Rate Rider for Group 1 DVA - NON WMP	\$/kW	(0.3735)
Retail Transmission Rate - Network Service Rate	\$/kW	2.9563
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9672

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
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approved schedules of Rates, Charges and Loss Factors

EB-2017-0052

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

The rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kWh	3.9710
Low Voltage Service Rate	\$/kWh	0.02867
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Group 1 DVA	\$/kWh	(0.2185)
Rate Rider for Group 1 DVA - NON WMP	\$/kWh	(0.4451)
Retail Transmission Rate - Network Service Rate	\$/kWh	3.2772
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	2.2153

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0052

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.83
Distribution Volumetric Rate	\$/kWh	0.0235
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Group 1 DVA	\$/kWh	(0.0004)
Rate Rider for Group 1 DVA - NON WMP	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
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approved schedules of Rates, Charges and Loss Factors

EB-2017-0052

STANDBY POWER SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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

MONTHLY RATES AND CHARGES - Delivery Component - Approved on an Interim Basis

Service Charge	\$	138.53
General Service 50 TO 1,4999 kW customer	\$/kW	1.8489
General Service 1,500 TO 4,999 kW customer	\$/kW	1.6958
General Service Large User kW customer	\$/kW	1.8819

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0052

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.25
Distribution Volumetric Rate	\$/kW	13.8285
Low Voltage Service Rate	\$/kW	0.01770
Rate Rider for Group 1 DVA	\$/kW	(0.0878)
Rate Rider for Group 1 DVA - NON WMP	\$/kW	(0.1789)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1019
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3674

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
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approved schedules of Rates, Charges and Loss Factors

EB-2017-0052

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting controlled by photocells. The consumption for these customers is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	0.85
Distribution Volumetric Rate	\$/kW	5.9758
Low Voltage Service Rate	\$/kW	0.01807
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Group 1 DVA	\$/kW	(0.1404)
Rate Rider for Group 1 DVA - NON WMP	\$/kW	(0.2861)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1125
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3960

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
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approved schedules of Rates, Charges and Loss Factors

EB-2017-0052

MICRO-FIT AND MICRO-NET-METERING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	19.00
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Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
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approved schedules of Rates, Charges and Loss Factors

EB-2017-0052

FIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	124.00
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Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
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EB-2017-0052

HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's HCI, RESOP and Other Energy Resource programs and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	270.00
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Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
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EB-2017-0052

ALLOWANCES

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

SPECIFIC SERVICE CHARGES**APPLICATION**

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

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

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

Customer Administration

Account certificate	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Special billing service per hour (min 1 hour, 15 min incremental billing thereafter)	\$	100.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Unprocessed payment charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Disconnect/reconnect at meter - regular hours (under account administration - new account)	\$	65.00
Disconnect/reconnect at meter - after regular hours (under account administration - new account)	\$	185.00
Interval meter - field reading	\$	362.00
High bill investigation - if billing is correct	\$	222.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Disconnect/Reconnect at Meter - during regular hours	\$	65.00
Disconnect/Reconnect at Meter - after regular hours	\$	185.00
Disconnect/Reconnect at Pole - during regular hours	\$	185.00
Disconnect/Reconnect at Pole - after regular hours	\$	415.00

Other

Temporary service - install & remove - overhead - no transformer	\$	830.00
Temporary service - install & remove - underground - no transformer	\$	1,205.00
Temporary service - install & remove - overhead - with transformer	\$	2,961.00
Specific charge for access to the power poles - \$/pole/year	\$	53.00
Dry core transformer distribution charge	Per Attached Table	
Energy Resource Facility administration charge - without account set up (one time)	\$	133.00
Energy Resource Facility administration charge - with account set up (one time)	\$	163.00

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
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EB-2017-0052

RETAIL SERVICE CHARGES (if applicable)

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	129.00
Monthly Fixed Charge, per retailer	\$	26.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.65
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.40
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.40)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.30
Processing fee, per request, applied to the requesting party	\$	0.65
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

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

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2017-0052

Dry Core Transformer Charges

Transformer	No Load Loss (W)	Load Loss (W)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh**	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			\$ 5.0607	\$ 0.0943		\$ 4.2374	
25 KVA 1 P	150	900	\$ 0.81	\$ 8.57	\$ 9.39	\$ 0.68	\$ 10.07
37.5 KVA 1 P	200	1200	\$ 1.08	\$ 11.43	\$ 12.52	\$ 0.91	\$ 13.42
50 KVA 1 P	250	1600	\$ 1.38	\$ 14.38	\$ 15.76	\$ 1.16	\$ 16.92
75 KVA 1 P	350	1900	\$ 1.84	\$ 19.82	\$ 21.67	\$ 1.54	\$ 23.21
100 KVA 1 P	400	2600	\$ 2.22	\$ 23.05	\$ 25.27	\$ 1.86	\$ 27.13
150 KVA 1 P	525	3500	\$ 2.94	\$ 30.33	\$ 33.27	\$ 2.46	\$ 35.73
167 KVA 1 P	650	4400	\$ 3.66	\$ 37.61	\$ 41.27	\$ 3.06	\$ 44.34
200 KVA 1 P	696	4700	\$ 3.92	\$ 40.26	\$ 44.18	\$ 3.28	\$ 47.46
225 KVA 1 P	748	5050	\$ 4.21	\$ 43.27	\$ 47.48	\$ 3.52	\$ 51.00
250 KVA 1 P	800	5400	\$ 4.50	\$ 46.28	\$ 50.78	\$ 3.77	\$ 54.55
*15 KVA 3 P	125	650	\$ 0.65	\$ 7.05	\$ 7.70	\$ 0.54	\$ 8.25
*45 KVA 3 P	300	1800	\$ 1.63	\$ 17.15	\$ 18.77	\$ 1.36	\$ 20.14
*75 KVA 3 P	400	2400	\$ 2.17	\$ 22.86	\$ 25.03	\$ 1.82	\$ 26.85
*112.5 KVA 3 P	600	3400	\$ 3.20	\$ 34.11	\$ 37.31	\$ 2.68	\$ 39.99
*150 KVA 3 P	700	4500	\$ 3.88	\$ 40.29	\$ 44.16	\$ 3.25	\$ 47.41
*225 KVA 3 P	900	5300	\$ 4.85	\$ 51.35	\$ 56.20	\$ 4.06	\$ 60.27
*300 KVA 3 P	1100	6300	\$ 5.88	\$ 62.60	\$ 68.48	\$ 4.93	\$ 73.41
*500 KVA 3 P	2400	7600	\$ 11.17	\$ 130.94	\$ 142.11	\$ 9.35	\$ 151.46
*750 KVA 3 P	3000	12000	\$ 14.64	\$ 165.97	\$ 180.61	\$ 12.26	\$ 192.86
*1000 KVA 3 P	3400	13000	\$ 16.43	\$ 187.55	\$ 203.97	\$ 13.76	\$ 217.73
*1500 KVA 3 P	4500	18000	\$ 21.96	\$ 248.95	\$ 270.91	\$ 18.39	\$ 289.30
*2000 KVA 3 P	5400	21000	\$ 26.19	\$ 298.19	\$ 324.38	\$ 21.93	\$ 346.31
*2500 KVA 3 P	6500	25000	\$ 31.45	\$ 358.68	\$ 390.13	\$ 26.33	\$ 416.46
*3000 KVA 3 P	7700	29000	\$ 37.08	\$ 424.33	\$ 461.42	\$ 31.05	\$ 492.47
*3750 KVA 3 P	9500	35000	\$ 45.54	\$ 522.81	\$ 568.36	\$ 38.13	\$ 606.49
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 52.32	\$ 603.96	\$ 656.28	\$ 43.81	\$ 700.09

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.

Average load factor = 0.46 average loss factor = 0.2489

*For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

** Cost of Energy and Wholesale Market per kWh contains July 1, 2017 RPP Tiered Pricing and WMRS

1 **BILL IMPACT INFORMATION**

2

3 **1.0 INTRODUCTION**

4

5 This Schedule describes bill impacts for typical customers in each rate class arising from Hydro

6 Ottawa's revenue requirement adjusted for cost allocation. ~~Hydro Ottawa has utilized the 2015~~

7 ~~Appendix 2-W to illustrate the bill impacts for each rate class, as presented in Attachment 8-12-~~

8 ~~A. Hydro Ottawa will continue to work with the OEB on resolving conflicts in the 2018 Tariff~~

9 ~~Schedule and Bill Impacts Model – Version 2.0 released on July 19, 2017 and will resubmit after~~

10 ~~corrections have been made. Please note that there may be discrepancies between~~

11 ~~Attachment 8-12-A and the 2018 Tariff Schedule and Bill Impacts Model, due to rounding.~~

12

13 Details of the impacts of the proposed rates are provided in Attachment 8-12-A. Attachment 8-

14 12-A illustrates individual and combined impacts of the distribution component of the rate

15 transmission and network charges, and the total bill impact, as based on the typical

16 consumption level used for each rate class.

17

18 Table 1 provides a summary of bill impacts per rate class including the total change in monthly

19 bill, including variance accounts, as expressed in both monetary and percentage terms. Please

20 note that additional bill impacts are provided in Attachment 8-12-A which are not shown on the

21 summary table. For Hydro Ottawa's 2017 to 2018 bill impacts, please note that rates effective

22 July 1, 2017 were used. This includes the July 1, 2017 Regulated Price Plan ("RPP"), the

23 removal of the Ontario Electricity Support Program ("OESP") Charge, the July 1, 2017 Rural or

24 Remote Electricity Rate Protection Charge ("RRRP"), and the 8% Provincial Rebate that was

25 implemented January 1, 2017.

Table 1 – Summary of Rate Impacts

Rate Class		2017 Approved	2018 Proposed
Residential (800 kWh)	Distribution Charge	\$28.68	\$28.91
	Change in Distribution Charge		\$0.23
	% Distribution Increase		0.80%
	% Increase of Total Bill		1.02%
Residential (750 kWh)	Distribution Charge	\$27.93	\$28.93
	Change in Distribution Charge		\$0.46
	% Distribution Increase		1.65%
	% Increase of Total Bill		1.24%
Residential (640 kWh)	Distribution Charge	\$26.26	\$27.23
	Change in Distribution Charge		\$0.97
	% Distribution Increase		3.68%
	% Increase of Total Bill		1.83%
Residential (232 kWh)	Distribution Charge	\$20.10	\$22.95
	Change in Distribution Charge		\$2.84
	% Distribution Increase		14.14%
	% Increase of Total Bill		6.97%
General Service < 50 kW (2000 kWh)	Distribution Charge	\$63.29	\$66.20
	Change in Distribution Charge		\$2.91
	% Distribution Increase		4.60%
	% Increase of Total Bill		1.80%
General Service 50 to 1,499 kW (250 kW)	Distribution Charge	\$1,281.13	\$1,346.28
	Change in Distribution Charge		\$65.15
	% Distribution Increase		5.09%
	% Increase of Total Bill		2.84 1.68%
General Service 1,500 to 4,999 kW (2500 kW)	Distribution Charge	\$13,989.18	\$14,652.43
	Change in Distribution Charge		\$663.25
	% Distribution Increase		4.74%
	% Increase of Total Bill		2.90 1.74%
Large Use (7500 kW)	Distribution Charge	\$43,130.57	\$45,013.82
	Change in Distribution Charge		\$1,883.25
	% Distribution Increase		4.37%
	% Increase of Total Bill		3.05 1.86%

Rate Class		2017 Approved	2018 Proposed
Sentinel Lighting (0.4 kW)	Distribution Charge	\$7.95	\$8.78
	Change in Distribution Charge		\$0.83
	% Distribution Increase		10.43%
	% Increase of Total Bill		5.00%
Street Lighting (1 KW)	Distribution Charge	\$6.45	\$6.83
	Change in Distribution Charge		\$0.38
	% Distribution Increase		5.82%
	% Increase of Total Bill		4.48 3.39%
Unmetered Scattered Load (470 kWh)	Distribution Charge	\$15.22	\$15.88
	Change in Distribution Charge		\$0.65
	% Distribution Increase		4.29%
	% Increase of Total Bill		1.74%

1

Table 2

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		A + B + C	
		\$	%	\$	%	\$	%	\$	%
1 RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 3.43	18.9%	\$ 3.52	18.5%	\$ 3.54	17.5%	\$ 3.72	12.2%
2 GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 1.81	4.5%	\$ 2.63	6.2%	\$ 2.84	5.3%	\$ 2.98	1.9%
3 GENERAL SERVICE 50 TO 1,499 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 12.39	3.0%	\$ 78.15	27.3%	\$ 81.60	15.8%	\$ 92.21	1.2%
4 GENERAL SERVICE 1,500 TO 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 627.50	4.5%	\$ 2,972.15	31.9%	\$ 3,152.90	14.7%	\$ 3,562.78	1.7%
5 LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 1,755.75	4.1%	\$ 9,687.43	35.4%	\$ 10,291.93	15.1%	\$ 11,629.88	1.9%
6 UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 0.65	4.3%	\$ 1.04	6.7%	\$ 1.14	5.4%	\$ 1.28	1.7%
7 STANDBY POWER SERVICE CLASSIFICATION -									
8 SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 0.83	10.4%	\$ 0.90	11.2%	\$ 0.92	9.8%	\$ 1.04	5.0%
9 STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 0.36	5.6%	\$ 0.88	14.8%	\$ 0.93	9.9%	\$ 1.06	3.4%
10 MICRO-FIT AND MICRO-NET-METERING SERVICE CLASSIFICATION -									
11 RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 2.82	14.0%	\$ 3.04	14.4%	\$ 3.08	12.9%	\$ 3.24	7.0%
12 RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 2.74	13.4%	\$ 2.97	13.9%	\$ 3.02	12.3%	\$ 3.17	6.5%
13 RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 1.59	6.6%	\$ 2.05	8.1%	\$ 2.15	6.8%	\$ 2.26	2.9%
14 RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.95	3.6%	\$ 1.53	5.6%	\$ 1.67	4.7%	\$ 1.75	1.8%
15 RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.44	1.6%	\$ 1.13	3.9%	\$ 1.28	3.3%	\$ 1.35	1.2%
16 RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.21	0.7%	\$ 0.95	3.1%	\$ 1.11	2.8%	\$ 1.17	1.0%
17 RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ (0.71)	-2.2%	\$ 0.21	0.6%	\$ 0.42	0.9%	\$ 0.44	0.3%
18 RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ (3.01)	-7.7%	\$ (1.63)	-4.0%	\$ (1.32)	-2.2%	\$ (1.39)	-0.7%
19 RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ (5.31)	-11.3%	\$ (3.47)	-7.1%	\$ (3.06)	-4.1%	\$ (3.21)	-1.2%
20 GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 2.91	4.6%	\$ 4.55	6.9%	\$ 4.96	5.6%	\$ 5.21	1.8%
21 GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 6.21	4.7%	\$ 10.31	7.6%	\$ 11.34	5.8%	\$ 11.91	1.7%
22 GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 11.71	4.8%	\$ 19.91	7.8%	\$ 21.97	5.9%	\$ 23.07	1.7%
23 GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 17.21	4.8%	\$ 29.50	8.9%	\$ 32.61	6.5%	\$ 34.24	1.7%
24 GENERAL SERVICE 50 TO 1,499 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 61.93	4.8%	\$ 284.73	33.9%	\$ 301.98	15.1%	\$ 341.24	1.7%
25 GENERAL SERVICE 50 TO 1,499 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 123.85	5.2%	\$ 569.46	38.5%	\$ 603.97	15.9%	\$ 682.48	1.7%
26 GENERAL SERVICE 50 TO 1,499 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 247.70	5.5%	\$ 926.86	29.2%	\$ 995.87	12.8%	\$ 1,125.33	2.5%
27 GENERAL SERVICE 1,500 TO 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 1,004.00	5.0%	\$ 4,119.25	30.2%	\$ 4,408.45	13.3%	\$ 4,981.54	2.3%
28 LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 2,341.00	4.5%	\$ 11,809.90	35.2%	\$ 12,615.90	14.4%	\$ 14,255.97	2.2%
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	100	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.60	1	\$ 16.60	\$ 20.51	1	\$ 20.51	\$ 3.91	23.55%
Distribution Volumetric Rate	\$ 0.0151	100	\$ 1.51	\$ 0.0105	100	\$ 1.05	\$ (0.46)	-30.46%
Fixed Rate Riders	\$ 0.02	1	\$ 0.02	\$ -	1	\$ -	\$ (0.02)	-100.00%
Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 18.13			\$ 21.56	\$ 3.43	18.92%
Line Losses on Cost of Power	\$ 0.0822	3	\$ 0.28	\$ 0.0822	3	\$ 0.28	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00240	100	\$ (0.24)	-\$ 0.00120	100	\$ (0.12)	\$ 0.12	-50.00%
GA Rate Riders	\$ 0.00027	100	\$ 0.03	\$ 0.00000	100	\$ -	\$ (0.03)	-100.00%
Low Voltage Service Charge	\$ 0.00007	103	\$ 0.01	\$ 0.00006	103	\$ 0.01	\$ (0.00)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 18.99			\$ 22.51	\$ 3.52	18.55%
RTSR - Network	\$ 0.0074	103	\$ 0.76	\$ 0.0075	103	\$ 0.78	\$ 0.01	1.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	103	\$ 0.49	\$ 0.0048	103	\$ 0.50	\$ 0.01	2.13%
Sub-Total C - Delivery (including Sub-Total B)			\$ 20.24			\$ 23.78	\$ 3.54	17.50%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	103	\$ 0.37	\$ 0.0036	103	\$ 0.37	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	103	\$ 0.03	\$ 0.0003	103	\$ 0.03	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	65	\$ 4.23	\$ 0.0650	65	\$ 4.23	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	17	\$ 1.62	\$ 0.0950	17	\$ 1.62	\$ -	0.00%
TOU - On Peak	\$ 0.1320	18	\$ 2.38	\$ 0.1320	18	\$ 2.38	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 29.11			\$ 32.65	\$ 3.54	12.17%
HST	13%		\$ 3.78	13%		\$ 4.24	\$ 0.46	12.17%
8% Rebate	8%		\$ (2.33)	8%		\$ (2.61)	\$ (0.28)	
Total Bill on TOU			\$ 30.56			\$ 34.28	\$ 3.72	12.17%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	1,000	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.89	1	\$ 17.89	\$ 18.60	1	\$ 18.60	\$ 0.71	3.97%
Distribution Volumetric Rate	\$ 0.0227	1000	\$ 22.70	\$ 0.0238	1000	\$ 23.80	\$ 1.10	4.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 40.59			\$ 42.40	\$ 1.81	4.46%
Line Losses on Cost of Power	\$ 0.0822	34	\$ 2.75	\$ 0.0822	34	\$ 2.75	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00230	1,000	\$ (2.30)	-\$ 0.00120	1,000	\$ (1.20)	\$ 1.10	-47.83%
GA Rate Riders	\$ 0.00027	1,000	\$ 0.27	\$ 0.00000	1,000	\$ -	\$ (0.27)	-100.00%
Low Voltage Service Charge	\$ 0.00007	1,034	\$ 0.07	\$ 0.00006	1,034	\$ 0.06	\$ (0.01)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 42.17			\$ 44.80	\$ 2.63	6.24%
RTSR - Network	\$ 0.0068	1,034	\$ 7.03	\$ 0.0069	1,034	\$ 7.13	\$ 0.10	1.47%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	1,034	\$ 4.65	\$ 0.0046	1,034	\$ 4.75	\$ 0.10	2.22%
Sub-Total C - Delivery (including Sub-Total B)			\$ 53.85			\$ 56.69	\$ 2.84	5.27%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,034	\$ 3.72	\$ 0.0036	1,034	\$ 3.72	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	1,034	\$ 0.31	\$ 0.0003	1,034	\$ 0.31	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0069	1,000	\$ 6.94	\$ 0.0069	1,000	\$ 6.94	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	650	\$ 42.25	\$ 0.0650	650	\$ 42.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	170	\$ 16.15	\$ 0.0950	170	\$ 16.15	\$ -	0.00%
TOU - On Peak	\$ 0.1320	180	\$ 23.76	\$ 0.1320	180	\$ 23.76	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 147.23			\$ 150.07	\$ 2.84	1.93%
HST	13%		\$ 19.14	13%		\$ 19.51	\$ 0.37	1.93%
8% Rebate	8%		\$ (11.78)	8%		\$ (12.01)	\$ (0.23)	-1.93%
Total Bill on TOU			\$ 154.60			\$ 157.57	\$ 2.98	1.93%

Customer Class:	GENERAL SERVICE 50 TO 1,499 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	51,100	kWh
Demand	50	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 200.00	1	\$ 200.00	\$ 200.00	1	\$ 200.00	\$ -	0.00%
Distribution Volumetric Rate	\$ 4.3245	50	\$ 216.23	\$ 4.5851	50	\$ 229.26	\$ 13.03	6.03%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0129	50	\$ 0.65	\$ -	50	\$ -	\$ (0.65)	-100.00%
Sub-Total A (excluding pass through)			\$ 416.87			\$ 429.26	\$ 12.39	2.97%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.97520	50	\$ (48.76)	-\$ 0.50560	50	\$ (25.28)	\$ 23.48	-48.15%
GA Rate Riders	-\$ 0.00163	51,100	\$ (83.29)	-\$ 0.00080	51,100	\$ (40.88)	\$ 42.41	-50.92%
Low Voltage Service Charge	\$ 0.02632	50	\$ 1.32	\$ 0.02382	50	\$ 1.19	\$ (0.13)	-9.50%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 286.13			\$ 364.29	\$ 78.15	27.31%
RTSR - Network	\$ 2.8016	50	\$ 140.08	\$ 2.8473	50	\$ 142.37	\$ 2.29	1.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.8174	50	\$ 90.87	\$ 1.8407	50	\$ 92.04	\$ 1.17	1.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 517.08			\$ 598.69	\$ 81.60	15.78%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	52,812	\$ 190.12	\$ 0.0036	52,812	\$ 190.12	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	52,812	\$ 15.84	\$ 0.0003	52,812	\$ 15.84	\$ -	0.00%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0069	51,100	\$ 354.63	\$ 0.0069	51,100	\$ 354.63	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	52,812	\$ 5,814.58	\$ 0.1101	52,812	\$ 5,814.58	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 6,892.27			\$ 6,973.87	\$ 81.60	1.18%
HST	13%		\$ 895.99	13%		\$ 906.60	\$ 10.61	1.18%
Total Bill on Average IESO Wholesale Market Price			\$ 7,788.26			\$ 7,880.47	\$ 92.21	1.18%

Customer Class:	GENERAL SERVICE 1,500 TO 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	1,277,500	kWh
Demand	2,500	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4,193.93	1	\$ 4,193.93	\$ 4,193.93	1	\$ 4,193.93	\$ -	0.00%
Distribution Volumetric Rate	\$ 3.9181	2500	\$ 9,795.25	\$ 4.1834	2500	\$ 10,458.50	\$ 663.25	6.77%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0143	2500	\$ 35.75	\$ -	2500	\$ -	\$ (35.75)	-100.00%
Sub-Total A (excluding pass through)			\$ 14,024.93			\$ 14,652.43	\$ 627.50	4.47%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 1.07460	2,500	\$ (2,686.50)	-\$ 0.55820	2,500	\$ (1,395.50)	\$ 1,291.00	-48.06%
GA Rate Riders	-\$ -0.00163	1,277,500	\$ (2,082.33)	-\$ -0.00080	1,277,500	\$ (1,022.00)	\$ 1,060.33	-50.92%
Low Voltage Service Charge	\$ 0.02813	2,500	\$ 70.33	\$ 0.02546	2,500	\$ 63.65	\$ (6.68)	-9.49%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 9,326.43			\$ 12,298.58	\$ 2,972.15	31.87%
RTSR - Network	\$ 2.9089	2,500	\$ 7,272.25	\$ 2.9563	2,500	\$ 7,390.75	\$ 118.50	1.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9423	2,500	\$ 4,855.75	\$ 1.9672	2,500	\$ 4,918.00	\$ 62.25	1.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 21,454.43			\$ 24,607.33	\$ 3,152.90	14.70%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,320,296	\$ 4,753.07	\$ 0.0036	1,320,296	\$ 4,753.07	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	1,320,296	\$ 396.09	\$ 0.0003	1,320,296	\$ 396.09	\$ -	0.00%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0069	1,277,500	\$ 8,865.85	\$ 0.0069	1,277,500	\$ 8,865.85	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	1,320,296	\$ 145,364.62	\$ 0.1101	1,320,296	\$ 145,364.62	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 180,834.05			\$ 183,986.95	\$ 3,152.90	1.74%
HST	13%		\$ 23,508.43	13%		\$ 23,918.30	\$ 409.88	1.74%
Total Bill on Average IESO Wholesale Market Price			\$ 204,342.48			\$ 207,905.26	\$ 3,562.78	1.74%

Customer Class:	LARGE USE SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	4,000,000	kWh
Demand	7,500	kW
Current Loss Factor	1.0062	
Proposed/Approved Loss Factor	1.0062	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 15,231.32	1	\$ 15,231.32	\$ 15,231.32	1	\$ 15,231.32	\$ -	0.00%
Distribution Volumetric Rate	\$ 3.7199	7500	\$ 27,899.25	\$ 3.9710	7500	\$ 29,782.50	\$ 1,883.25	6.75%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0170	7500	\$ 127.50	\$ -	7500	\$ -	\$ (127.50)	-100.00%
Sub-Total A (excluding pass through)			\$ 43,258.07			\$ 45,013.82	\$ 1,755.75	4.06%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 1.28150	7,500	\$ (9,611.25)	-\$ 0.66360	7,500	\$ (4,977.00)	\$ 4,634.25	-48.22%
GA Rate Riders	-\$ -0.00163	4,000,000	\$ (6,520.00)	-\$ -0.00080	4,000,000	\$ (3,200.00)	\$ 3,320.00	-50.92%
Low Voltage Service Charge	\$ 0.03168	7,500	\$ 237.60	\$ 0.02867	7,500	\$ 215.03	\$ (22.58)	-9.50%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 27,364.42			\$ 37,051.85	\$ 9,687.43	35.40%
RTSR - Network	\$ 3.2246	7,500	\$ 24,184.50	\$ 3.2772	7,500	\$ 24,579.00	\$ 394.50	1.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.1873	7,500	\$ 16,404.75	\$ 2.2153	7,500	\$ 16,614.75	\$ 210.00	1.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 67,953.67			\$ 78,245.60	\$ 10,291.93	15.15%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	4,024,800	\$ 14,489.28	\$ 0.0036	4,024,800	\$ 14,489.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	4,024,800	\$ 1,207.44	\$ 0.0003	4,024,800	\$ 1,207.44	\$ -	0.00%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0069	4,000,000	\$ 27,760.00	\$ 0.0069	4,000,000	\$ 27,760.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	4,024,800	\$ 443,130.48	\$ 0.1101	4,024,800	\$ 443,130.48	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 554,540.87			\$ 564,832.80	\$ 10,291.92	1.86%
HST	13%		\$ 72,090.31	13%		\$ 73,428.26	\$ 1,337.95	1.86%
Total Bill on Average IESO Wholesale Market Price			\$ 626,631.18			\$ 638,261.06	\$ 11,629.88	1.86%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption:	470	kWh
Demand:	-	kW
Current Loss Factor:	1.0335	
Proposed/Approved Loss Factor:	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.60	1	\$ 4.60	\$ 4.83	1	\$ 4.83	\$ 0.23	5.00%
Distribution Volumetric Rate	\$ 0.0226	470	\$ 10.62	\$ 0.0235	470	\$ 11.05	\$ 0.42	3.98%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	470	\$ -	\$ -	470	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 15.22			\$ 15.88	\$ 0.65	4.29%
Line Losses on Cost of Power	\$ 0.0822	16	\$ 1.29	\$ 0.0822	16	\$ 1.29	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00230	470	\$ (1.08)	-\$ 0.00120	470	\$ (0.56)	\$ 0.52	-47.83%
GA Rate Riders	\$ 0.00027	470	\$ 0.13	\$ 0.00000	470	\$ -	\$ (0.13)	-100.00%
Low Voltage Service Charge	\$ 0.00007	486	\$ 0.03	\$ 0.00006	486	\$ 0.03	\$ (0.00)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 15.60			\$ 16.63	\$ 1.04	6.66%
RTSR - Network	\$ 0.0068	486	\$ 3.30	\$ 0.0069	486	\$ 3.35	\$ 0.05	1.47%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	486	\$ 2.19	\$ 0.0046	486	\$ 2.23	\$ 0.05	2.22%
Sub-Total C - Delivery (including Sub-Total B)			\$ 21.08			\$ 22.22	\$ 1.14	5.38%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	486	\$ 1.75	\$ 0.0036	486	\$ 1.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	486	\$ 0.15	\$ 0.0003	486	\$ 0.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0069	470	\$ 3.26	\$ 0.0069	470	\$ 3.26	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	306	\$ 19.86	\$ 0.0650	306	\$ 19.86	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	80	\$ 7.59	\$ 0.0950	80	\$ 7.59	\$ -	0.00%
TOU - On Peak	\$ 0.1320	85	\$ 11.17	\$ 0.1320	85	\$ 11.17	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 65.11			\$ 66.24	\$ 1.14	1.74%
HST	13%		\$ 8.46	13%		\$ 8.61	\$ 0.15	1.74%
Total Bill on TOU			\$ 73.57			\$ 74.85	\$ 1.28	1.74%

Customer Class:	STANDBY POWER SERVICE CLASSIFICATION	
RPP / Non-RPP:	0	
Consumption	-	kWh
Demand	-	kW
Current Loss Factor	0.0000	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 132.38	1	\$ 132.38	\$ 138.53	1	\$ 138.53	\$ 6.15	4.65%
Distribution Volumetric Rate	\$ 1.7669	0	\$ -	\$ 1.8489	0	\$ -	\$ -	-
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 132.38			\$ 138.53	\$ 6.15	4.65%
Line Losses on Cost of Power	\$ 0.1101	-	\$ -	\$ 0.1101	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
GA Rate Riders	\$ 0.00000	-	\$ -	\$ 0.00000	-	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 132.38			\$ 138.53	\$ 6.15	4.65%
RTSR - Network	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
RTSR - Connection and/or Line and Transformation Connection	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Sub-Total C - Delivery (including Sub-Total B)			\$ 132.38			\$ 138.53	\$ 6.15	4.65%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	-	\$ -	\$ -	-	\$ -	\$ -	-
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	-	\$ -	\$ -	-	\$ -	\$ -	-
Standard Supply Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Debt Retirement Charge (DRC)	\$ 0.0069	-	\$ -	\$ 0.0069	-	\$ -	\$ -	-
TOU - Off Peak	\$ 0.0650	-	\$ -	\$ 0.0650	-	\$ -	\$ -	-
TOU - Mid Peak	\$ 0.0950	-	\$ -	\$ 0.0950	-	\$ -	\$ -	-
TOU - On Peak	\$ 0.1320	-	\$ -	\$ 0.1320	-	\$ -	\$ -	-
Non-RPP Retailer Avg. Price	\$ 0.1101	-	\$ -	\$ 0.1101	-	\$ -	\$ -	-
Average IESO Wholesale Market Price	\$ 0.1101	-	\$ -	\$ 0.1101	-	\$ -	\$ -	-
Total Bill on TOU (before Taxes)			\$ 132.38			\$ 138.53	\$ 6.15	4.65%
HST	13%		\$ 17.21	13%		\$ 18.01	\$ 0.80	4.65%
Total Bill on TOU			\$ 149.59			\$ 156.54	\$ 6.95	4.65%
Total Bill on Non-RPP Avg. Price			\$ 132.38			\$ 138.53	\$ 6.15	4.65%
HST	13%		\$ 17.21	13%		\$ 18.01	\$ 0.80	4.65%
Total Bill on Non-RPP Avg. Price			\$ 149.59			\$ 156.54	\$ 6.95	4.65%
Total Bill on Average IESO Wholesale Market Price			\$ 132.38			\$ 138.53	\$ 6.15	4.65%
HST	13%		\$ 17.21	13%		\$ 18.01	\$ 0.80	4.65%
Total Bill on Average IESO Wholesale Market Price			\$ 149.59			\$ 156.54	\$ 6.95	4.65%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption:	94	kWh
Demand:	0.4	kW
Current Loss Factor:	1.0335	
Proposed/Approved Loss Factor:	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.04	1	\$ 3.04	\$ 3.25	1	\$ 3.25	\$ 0.21	6.91%
Distribution Volumetric Rate	\$ 12.2794	0.4	\$ 4.91	\$ 13.8285	0.4	\$ 5.53	\$ 0.62	12.62%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0068	0.4	\$ 0.00	\$ -	0.4	\$ -	\$ (0.00)	-100.00%
Sub-Total A (excluding pass through)			\$ 7.95			\$ 8.78	\$ 0.83	10.40%
Line Losses on Cost of Power	\$ 0.0822	3	\$ 0.26	\$ 0.0822	3	\$ 0.26	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.51490	0	\$ (0.21)	-\$ 0.26670	0	\$ (0.11)	\$ 0.10	-48.20%
GA Rate Riders	0.00027	94	\$ 0.03	0.00000	94	\$ -	\$ (0.03)	-100.00%
Low Voltage Service Charge	\$ 0.01955	0	\$ 0.01	\$ 0.01770	0	\$ 0.01	\$ (0.00)	-9.46%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 8.04			\$ 8.94	\$ 0.90	11.19%
RTSR - Network	\$ 2.0681	0	\$ 0.83	\$ 2.1019	0	\$ 0.84	\$ 0.01	1.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.3501	0	\$ 0.54	\$ 1.3674	0	\$ 0.55	\$ 0.01	1.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 9.41			\$ 10.33	\$ 0.92	9.78%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	97	\$ 0.35	\$ 0.0036	97	\$ 0.35	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	97	\$ 0.03	\$ 0.0003	97	\$ 0.03	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0069	94	\$ 0.65	\$ 0.0069	94	\$ 0.65	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	61	\$ 3.97	\$ 0.0650	61	\$ 3.97	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	16	\$ 1.52	\$ 0.0950	16	\$ 1.52	\$ -	0.00%
TOU - On Peak	\$ 0.1320	17	\$ 2.23	\$ 0.1320	17	\$ 2.23	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 18.41			\$ 19.33	\$ 0.92	5.00%
HST	13%		\$ 2.39	13%		\$ 2.51	\$ 0.12	5.00%
Total Bill on TOU			\$ 20.81			\$ 21.85	\$ 1.04	5.00%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	150	kWh
Demand	1	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 0.80	1	\$ 0.80	\$ 0.85	1	\$ 0.85	\$ 0.05	6.25%
Distribution Volumetric Rate	\$ 5.6501	1	\$ 5.65	\$ 5.9758	1	\$ 5.98	\$ 0.33	5.76%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0109	1	\$ 0.01	\$ -	1	\$ -	\$ (0.01)	-100.00%
Sub-Total A (excluding pass through)			\$ 6.46			\$ 6.83	\$ 0.36	5.65%
Line Losses on Cost of Power	\$ 0.1101	5	\$ 0.55	\$ 0.1101	5	\$ 0.55	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.82140	1	\$ (0.82)	-\$ 0.42650	1	\$ (0.43)	\$ 0.39	-48.08%
GA Rate Riders	-\$ 0.00163	150	\$ (0.24)	-\$ 0.00080	150	\$ (0.12)	\$ 0.12	-50.92%
Low Voltage Service Charge	\$ 0.01996	1	\$ 0.02	\$ 0.01807	1	\$ 0.02	\$ (0.00)	-9.47%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 5.97			\$ 6.85	\$ 0.88	14.78%
RTSR - Network	\$ 2.0786	1	\$ 2.08	\$ 2.1125	1	\$ 2.11	\$ 0.03	1.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.3783	1	\$ 1.38	\$ 1.3960	1	\$ 1.40	\$ 0.02	1.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 9.43			\$ 10.36	\$ 0.93	9.91%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	155	\$ 0.56	\$ 0.0036	155	\$ 0.56	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	155	\$ 0.05	\$ 0.0003	155	\$ 0.05	\$ -	0.00%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0069	150	\$ 1.04	\$ 0.0069	150	\$ 1.04	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	150	\$ 16.52	\$ 0.1101	150	\$ 16.52	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 27.59			\$ 28.52	\$ 0.93	3.39%
HST	13%		\$ 3.59	13%		\$ 3.71	\$ 0.12	3.39%
Total Bill on Average IESO Wholesale Market Price			\$ 31.17			\$ 32.23	\$ 1.06	3.39%

Customer Class:	MICRO-FIT AND MICRO-NET-METERING SERVICE CLASSIFICATION	
RPP / Non-RPP:	0	
Consumption	-	kWh
Demand	-	kW
Current Loss Factor	0.0000	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.00	1	\$ 18.00	\$ 19.00	1	\$ 19.00	\$ 1.00	5.56%
Distribution Volumetric Rate	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 18.00			\$ 19.00	\$ 1.00	5.56%
Line Losses on Cost of Power	\$ 0.1101	-	\$ -	\$ 0.1101	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
GA Rate Riders	\$ 0.00000	-	\$ -	\$ 0.00000	-	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 18.00			\$ 19.00	\$ 1.00	5.56%
RTSR - Network	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
RTSR - Connection and/or Line and Transformation Connection	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Sub-Total C - Delivery (including Sub-Total B)			\$ 18.00			\$ 19.00	\$ 1.00	5.56%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	-	\$ -	\$ -	-	\$ -	\$ -	-
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	-	\$ -	\$ -	-	\$ -	\$ -	-
Standard Supply Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Debt Retirement Charge (DRC)	\$ 0.0069	-	\$ -	\$ 0.0069	-	\$ -	\$ -	-
TOU - Off Peak	\$ 0.0650	-	\$ -	\$ 0.0650	-	\$ -	\$ -	-
TOU - Mid Peak	\$ 0.0950	-	\$ -	\$ 0.0950	-	\$ -	\$ -	-
TOU - On Peak	\$ 0.1320	-	\$ -	\$ 0.1320	-	\$ -	\$ -	-
Non-RPP Retailer Avg. Price	\$ 0.1101	-	\$ -	\$ 0.1101	-	\$ -	\$ -	-
Average IESO Wholesale Market Price	\$ 0.1101	-	\$ -	\$ 0.1101	-	\$ -	\$ -	-
Total Bill on TOU (before Taxes)			\$ 18.00			\$ 19.00	\$ 1.00	5.56%
HST	13%		\$ 2.34	13%		\$ 2.47	\$ 0.13	5.56%
Total Bill on TOU			\$ 20.34			\$ 21.47	\$ 1.13	5.56%
Total Bill on Non-RPP Avg. Price			\$ 18.00			\$ 19.00	\$ 1.00	5.56%
HST	13%		\$ 2.34	13%		\$ 2.47	\$ 0.13	5.56%
Total Bill on Non-RPP Avg. Price			\$ 20.34			\$ 21.47	\$ 1.13	5.56%
Total Bill on Average IESO Wholesale Market Price			\$ 18.00			\$ 19.00	\$ 1.00	5.56%
HST	13%		\$ 2.34	13%		\$ 2.47	\$ 0.13	5.56%
Total Bill on Average IESO Wholesale Market Price			\$ 20.34			\$ 21.47	\$ 1.13	5.56%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	232	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.60	1	\$ 16.60	\$ 20.51	1	\$ 20.51	\$ 3.91	23.55%
Distribution Volumetric Rate	\$ 0.0151	232	\$ 3.50	\$ 0.0105	232	\$ 2.44	\$ (1.07)	-30.46%
Fixed Rate Riders	\$ 0.02	1	\$ 0.02	\$ -	1	\$ -	\$ (0.02)	-100.00%
Volumetric Rate Riders	\$ -	232	\$ -	\$ -	232	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 20.12			\$ 22.95	\$ 2.82	14.03%
Line Losses on Cost of Power	\$ 0.0822	8	\$ 0.64	\$ 0.0822	8	\$ 0.64	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00240	232	\$ (0.56)	-\$ 0.00120	232	\$ (0.28)	\$ 0.28	-50.00%
GA Rate Riders	\$ 0.00027	232	\$ 0.06	\$ 0.00000	232	\$ -	\$ (0.06)	-100.00%
Low Voltage Service Charge	\$ 0.00007	240	\$ 0.02	\$ 0.00006	240	\$ 0.01	\$ (0.00)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 21.07			\$ 24.11	\$ 3.04	14.41%
RTSR - Network	\$ 0.0074	240	\$ 1.77	\$ 0.0075	240	\$ 1.80	\$ 0.02	1.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	240	\$ 1.13	\$ 0.0048	240	\$ 1.15	\$ 0.02	2.13%
Sub-Total C - Delivery (including Sub-Total B)			\$ 23.98			\$ 27.06	\$ 3.08	12.86%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	240	\$ 0.86	\$ 0.0036	240	\$ 0.86	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	240	\$ 0.07	\$ 0.0003	240	\$ 0.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	151	\$ 9.80	\$ 0.0650	151	\$ 9.80	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	39	\$ 3.75	\$ 0.0950	39	\$ 3.75	\$ -	0.00%
TOU - On Peak	\$ 0.1320	42	\$ 5.51	\$ 0.1320	42	\$ 5.51	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 44.22			\$ 47.31	\$ 3.08	6.97%
HST	13%		\$ 5.75	13%		\$ 6.15	\$ 0.40	6.97%
8% Rebate	8%		\$ (3.54)	8%		\$ (3.78)	\$ (0.25)	
Total Bill on TOU			\$ 46.43			\$ 49.67	\$ 3.24	6.97%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	250	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.60	1	\$ 16.60	\$ 20.51	1	\$ 20.51	\$ 3.91	23.55%
Distribution Volumetric Rate	\$ 0.0151	250	\$ 3.78	\$ 0.0105	250	\$ 2.63	\$ (1.15)	-30.46%
Fixed Rate Riders	\$ 0.02	1	\$ 0.02	\$ -	1	\$ -	\$ (0.02)	-100.00%
Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 20.40			\$ 23.14	\$ 2.74	13.43%
Line Losses on Cost of Power	\$ 0.0822	8	\$ 0.69	\$ 0.0822	8	\$ 0.69	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00240	250	\$ (0.60)	-\$ 0.00120	250	\$ (0.30)	\$ 0.30	-50.00%
GA Rate Riders	\$ 0.00027	250	\$ 0.07	\$ 0.00000	250	\$ -	\$ (0.07)	-100.00%
Low Voltage Service Charge	\$ 0.00007	258	\$ 0.02	\$ 0.00006	258	\$ 0.02	\$ (0.00)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 21.36			\$ 24.33	\$ 2.97	13.90%
RTSR - Network	\$ 0.0074	258	\$ 1.91	\$ 0.0075	258	\$ 1.94	\$ 0.03	1.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	258	\$ 1.21	\$ 0.0048	258	\$ 1.24	\$ 0.03	2.13%
Sub-Total C - Delivery (including Sub-Total B)			\$ 24.49			\$ 27.51	\$ 3.02	12.34%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	258	\$ 0.93	\$ 0.0036	258	\$ 0.93	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	258	\$ 0.08	\$ 0.0003	258	\$ 0.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	163	\$ 10.56	\$ 0.0650	163	\$ 10.56	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	43	\$ 4.04	\$ 0.0950	43	\$ 4.04	\$ -	0.00%
TOU - On Peak	\$ 0.1320	45	\$ 5.94	\$ 0.1320	45	\$ 5.94	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 46.28			\$ 49.30	\$ 3.02	6.53%
HST	13%		\$ 6.02	13%		\$ 6.41	\$ 0.39	6.53%
8% Rebate	8%		\$ (3.70)	8%		\$ (3.94)	\$ (0.24)	
Total Bill on TOU			\$ 48.60			\$ 51.77	\$ 3.17	6.53%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	500	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.60	1	\$ 16.60	\$ 20.51	1	\$ 20.51	\$ 3.91	23.55%
Distribution Volumetric Rate	\$ 0.0151	500	\$ 7.55	\$ 0.0105	500	\$ 5.25	\$ (2.30)	-30.46%
Fixed Rate Riders	\$ 0.02	1	\$ 0.02	\$ -	1	\$ -	\$ (0.02)	-100.00%
Volumetric Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 24.17			\$ 25.76	\$ 1.59	6.58%
Line Losses on Cost of Power	\$ 0.0822	17	\$ 1.38	\$ 0.0822	17	\$ 1.38	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00240	500	\$ (1.20)	-\$ 0.00120	500	\$ (0.60)	\$ 0.60	-50.00%
GA Rate Riders	0.00027	500	\$ 0.14	0.00000	500	\$ -	\$ (0.14)	-100.00%
Low Voltage Service Charge	\$ 0.00007	517	\$ 0.04	\$ 0.00006	517	\$ 0.03	\$ (0.01)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 25.31			\$ 27.36	\$ 2.05	8.10%
RTSR - Network	\$ 0.0074	517	\$ 3.82	\$ 0.0075	517	\$ 3.88	\$ 0.05	1.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	517	\$ 2.43	\$ 0.0048	517	\$ 2.48	\$ 0.05	2.13%
Sub-Total C - Delivery (including Sub-Total B)			\$ 31.56			\$ 33.71	\$ 2.15	6.82%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	517	\$ 1.86	\$ 0.0036	517	\$ 1.86	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	517	\$ 0.16	\$ 0.0003	517	\$ 0.16	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	325	\$ 21.13	\$ 0.0650	325	\$ 21.13	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	85	\$ 8.08	\$ 0.0950	85	\$ 8.08	\$ -	0.00%
TOU - On Peak	\$ 0.1320	90	\$ 11.88	\$ 0.1320	90	\$ 11.88	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 74.91			\$ 77.06	\$ 2.15	2.87%
HST	13%		\$ 9.74	13%		\$ 10.02	\$ 0.28	2.87%
8% Rebate	8%		\$ (5.99)	8%		\$ (6.16)	\$ (0.17)	
Total Bill on TOU			\$ 78.65			\$ 80.91	\$ 2.26	2.87%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	640	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.60	1	\$ 16.60	\$ 20.51	1	\$ 20.51	\$ 3.91	23.55%
Distribution Volumetric Rate	\$ 0.0151	640	\$ 9.66	\$ 0.0105	640	\$ 6.72	\$ (2.94)	-30.46%
Fixed Rate Riders	\$ 0.02	1	\$ 0.02	\$ -	1	\$ -	\$ (0.02)	-100.00%
Volumetric Rate Riders	\$ -	640	\$ -	\$ -	640	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 26.28			\$ 27.23	\$ 0.95	3.60%
Line Losses on Cost of Power	\$ 0.0822	21	\$ 1.76	\$ 0.0822	21	\$ 1.76	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00240	640	\$ (1.54)	-\$ 0.00120	640	\$ (0.77)	\$ 0.77	-50.00%
GA Rate Riders	\$ 0.00027	640	\$ 0.17	\$ 0.00000	640	\$ -	\$ (0.17)	-100.00%
Low Voltage Service Charge	\$ 0.00007	661	\$ 0.05	\$ 0.00006	661	\$ 0.04	\$ (0.01)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 27.52			\$ 29.05	\$ 1.53	5.58%
RTSR - Network	\$ 0.0074	661	\$ 4.89	\$ 0.0075	661	\$ 4.96	\$ 0.07	1.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	661	\$ 3.11	\$ 0.0048	661	\$ 3.17	\$ 0.07	2.13%
Sub-Total C - Delivery (including Sub-Total B)			\$ 35.52			\$ 37.19	\$ 1.67	4.69%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	661	\$ 2.38	\$ 0.0036	661	\$ 2.38	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	661	\$ 0.20	\$ 0.0003	661	\$ 0.20	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	416	\$ 27.04	\$ 0.0650	416	\$ 27.04	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	109	\$ 10.34	\$ 0.0950	109	\$ 10.34	\$ -	0.00%
TOU - On Peak	\$ 0.1320	115	\$ 15.21	\$ 0.1320	115	\$ 15.21	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 90.93			\$ 92.60	\$ 1.67	1.83%
HST	13%		\$ 11.82	13%		\$ 12.04	\$ 0.22	1.83%
8% Rebate	8%		\$ (7.27)	8%		\$ (7.41)	\$ (0.13)	
Total Bill on TOU			\$ 95.48			\$ 97.23	\$ 1.75	1.83%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.60	1	\$ 16.60	\$ 20.51	1	\$ 20.51	\$ 3.91	23.55%
Distribution Volumetric Rate	\$ 0.0151	750	\$ 11.33	\$ 0.0105	750	\$ 7.88	\$ (3.45)	-30.46%
Fixed Rate Riders	\$ 0.02	1	\$ 0.02	\$ -	1	\$ -	\$ (0.02)	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 27.95			\$ 28.39	\$ 0.44	1.57%
Line Losses on Cost of Power	\$ 0.0822	25	\$ 2.06	\$ 0.0822	25	\$ 2.06	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00240	750	\$ (1.80)	-\$ 0.00120	750	\$ (0.90)	\$ 0.90	-50.00%
GA Rate Riders	0.00027	750	\$ 0.20	0.00000	750	\$ -	\$ (0.20)	-100.00%
Low Voltage Service Charge	\$ 0.00007	775	\$ 0.05	\$ 0.00006	775	\$ 0.05	\$ (0.01)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 29.26			\$ 30.39	\$ 1.13	3.86%
RTSR - Network	\$ 0.0074	775	\$ 5.74	\$ 0.0075	775	\$ 5.81	\$ 0.08	1.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	775	\$ 3.64	\$ 0.0048	775	\$ 3.72	\$ 0.08	2.13%
Sub-Total C - Delivery (including Sub-Total B)			\$ 38.64			\$ 39.92	\$ 1.28	3.33%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	775	\$ 2.79	\$ 0.0036	775	\$ 2.79	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	775	\$ 0.23	\$ 0.0003	775	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	128	\$ 12.11	\$ 0.0950	128	\$ 12.11	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 103.53			\$ 104.81	\$ 1.28	1.24%
HST	13%		\$ 13.46	13%		\$ 13.63	\$ 0.17	1.24%
8% Rebate	8%		\$ (8.28)	8%		\$ (8.39)	\$ (0.10)	
Total Bill on TOU			\$ 108.70			\$ 110.05	\$ 1.35	1.24%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	800	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.60	1	\$ 16.60	\$ 20.51	1	\$ 20.51	\$ 3.91	23.55%
Distribution Volumetric Rate	\$ 0.0151	800	\$ 12.08	\$ 0.0105	800	\$ 8.40	\$ (3.68)	-30.46%
Fixed Rate Riders	\$ 0.02	1	\$ 0.02	\$ -	1	\$ -	\$ (0.02)	-100.00%
Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 28.70			\$ 28.91	\$ 0.21	0.73%
Line Losses on Cost of Power	\$ 0.0822	27	\$ 2.20	\$ 0.0822	27	\$ 2.20	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00240	800	\$ (1.92)	-\$ 0.00120	800	\$ (0.96)	\$ 0.96	-50.00%
GA Rate Riders	\$ 0.00027	800	\$ 0.22	\$ 0.00000	800	\$ -	\$ (0.22)	-100.00%
Low Voltage Service Charge	\$ 0.00007	827	\$ 0.06	\$ 0.00006	827	\$ 0.05	\$ (0.01)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 30.05			\$ 30.99	\$ 0.95	3.15%
RTSR - Network	\$ 0.0074	827	\$ 6.12	\$ 0.0075	827	\$ 6.20	\$ 0.08	1.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	827	\$ 3.89	\$ 0.0048	827	\$ 3.97	\$ 0.08	2.13%
Sub-Total C - Delivery (including Sub-Total B)			\$ 40.05			\$ 41.16	\$ 1.11	2.77%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	827	\$ 2.98	\$ 0.0036	827	\$ 2.98	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	827	\$ 0.25	\$ 0.0003	827	\$ 0.25	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	520	\$ 33.80	\$ 0.0650	520	\$ 33.80	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	136	\$ 12.92	\$ 0.0950	136	\$ 12.92	\$ -	0.00%
TOU - On Peak	\$ 0.1320	144	\$ 19.01	\$ 0.1320	144	\$ 19.01	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 109.25			\$ 110.36	\$ 1.11	1.02%
HST	13%		\$ 14.20	13%		\$ 14.35	\$ 0.14	1.02%
8% Rebate	8%		\$ (8.74)	8%		\$ (8.83)	\$ (0.09)	
Total Bill on TOU			\$ 114.72			\$ 115.88	\$ 1.17	1.02%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	1,000	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.60	1	\$ 16.60	\$ 20.51	1	\$ 20.51	\$ 3.91	23.55%
Distribution Volumetric Rate	\$ 0.0151	1000	\$ 15.10	\$ 0.0105	1000	\$ 10.50	\$ (4.60)	-30.46%
Fixed Rate Riders	\$ 0.02	1	\$ 0.02	\$ -	1	\$ -	\$ (0.02)	-100.00%
Volumetric Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 31.72			\$ 31.01	\$ (0.71)	-2.24%
Line Losses on Cost of Power	\$ 0.0822	34	\$ 2.75	\$ 0.0822	34	\$ 2.75	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00240	1,000	\$ (2.40)	-\$ 0.00120	1,000	\$ (1.20)	\$ 1.20	-50.00%
GA Rate Riders	\$ 0.00027	1,000	\$ 0.27	\$ 0.00000	1,000	\$ -	\$ (0.27)	-100.00%
Low Voltage Service Charge	\$ 0.00007	1,034	\$ 0.07	\$ 0.00006	1,034	\$ 0.06	\$ (0.01)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 33.20			\$ 33.41	\$ 0.21	0.63%
RTSR - Network	\$ 0.0074	1,034	\$ 7.65	\$ 0.0075	1,034	\$ 7.75	\$ 0.10	1.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	1,034	\$ 4.86	\$ 0.0048	1,034	\$ 4.96	\$ 0.10	2.13%
Sub-Total C - Delivery (including Sub-Total B)			\$ 45.71			\$ 46.13	\$ 0.42	0.91%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,034	\$ 3.72	\$ 0.0036	1,034	\$ 3.72	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	1,034	\$ 0.31	\$ 0.0003	1,034	\$ 0.31	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	650	\$ 42.25	\$ 0.0650	650	\$ 42.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	170	\$ 16.15	\$ 0.0950	170	\$ 16.15	\$ -	0.00%
TOU - On Peak	\$ 0.1320	180	\$ 23.76	\$ 0.1320	180	\$ 23.76	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 132.15			\$ 132.57	\$ 0.42	0.32%
HST	13%		\$ 17.18	13%		\$ 17.23	\$ 0.05	0.32%
8% Rebate	8%		\$ (10.57)	8%		\$ (10.61)	\$ (0.03)	
Total Bill on TOU			\$ 138.76			\$ 139.20	\$ 0.44	0.32%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	1,500	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.60	1	\$ 16.60	\$ 20.51	1	\$ 20.51	\$ 3.91	23.55%
Distribution Volumetric Rate	\$ 0.0151	1500	\$ 22.65	\$ 0.0105	1500	\$ 15.75	\$ (6.90)	-30.46%
Fixed Rate Riders	\$ 0.02	1	\$ 0.02	\$ -	1	\$ -	\$ (0.02)	-100.00%
Volumetric Rate Riders	\$ -	1500	\$ -	\$ -	1500	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 39.27			\$ 36.26	\$ (3.01)	-7.66%
Line Losses on Cost of Power	\$ 0.0822	50	\$ 4.13	\$ 0.0822	50	\$ 4.13	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00240	1,500	\$ (3.60)	-\$ 0.00120	1,500	\$ (1.80)	\$ 1.80	-50.00%
GA Rate Riders	\$ 0.00027	1,500	\$ 0.41	\$ 0.00000	1,500	\$ -	\$ (0.41)	-100.00%
Low Voltage Service Charge	\$ 0.00007	1,550	\$ 0.11	\$ 0.00006	1,550	\$ 0.09	\$ (0.02)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 41.10			\$ 39.47	\$ (1.63)	-3.97%
RTSR - Network	\$ 0.0074	1,550	\$ 11.47	\$ 0.0075	1,550	\$ 11.63	\$ 0.16	1.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	1,550	\$ 7.29	\$ 0.0048	1,550	\$ 7.44	\$ 0.16	2.13%
Sub-Total C - Delivery (including Sub-Total B)			\$ 59.86			\$ 58.54	\$ (1.32)	-2.21%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,550	\$ 5.58	\$ 0.0036	1,550	\$ 5.58	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	1,550	\$ 0.47	\$ 0.0003	1,550	\$ 0.47	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	975	\$ 63.38	\$ 0.0650	975	\$ 63.38	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	255	\$ 24.23	\$ 0.0950	255	\$ 24.23	\$ -	0.00%
TOU - On Peak	\$ 0.1320	270	\$ 35.64	\$ 0.1320	270	\$ 35.64	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 189.40			\$ 188.08	\$ (1.32)	-0.70%
HST	13%		\$ 24.62	13%		\$ 24.45	\$ (0.17)	-0.70%
8% Rebate	8%		\$ (15.15)	8%		\$ (15.05)	\$ 0.11	
Total Bill on TOU			\$ 198.87			\$ 197.48	\$ (1.39)	-0.70%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.60	1	\$ 16.60	\$ 20.51	1	\$ 20.51	\$ 3.91	23.55%
Distribution Volumetric Rate	\$ 0.0151	2000	\$ 30.20	\$ 0.0105	2000	\$ 21.00	\$ (9.20)	-30.46%
Fixed Rate Riders	\$ 0.02	1	\$ 0.02	\$ -	1	\$ -	\$ (0.02)	-100.00%
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 46.82			\$ 41.51	\$ (5.31)	-11.34%
Line Losses on Cost of Power	\$ 0.0822	67	\$ 5.50	\$ 0.0822	67	\$ 5.50	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00240	2,000	\$ (4.80)	-\$ 0.00120	2,000	\$ (2.40)	\$ 2.40	-50.00%
GA Rate Riders	0.00027	2,000	\$ 0.54	0.00000	2,000	\$ -	\$ (0.54)	-100.00%
Low Voltage Service Charge	\$ 0.00007	2,067	\$ 0.14	\$ 0.00006	2,067	\$ 0.12	\$ (0.02)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 49.00			\$ 45.53	\$ (3.47)	-7.08%
RTSR - Network	\$ 0.0074	2,067	\$ 15.30	\$ 0.0075	2,067	\$ 15.50	\$ 0.21	1.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	2,067	\$ 9.71	\$ 0.0048	2,067	\$ 9.92	\$ 0.21	2.13%
Sub-Total C - Delivery (including Sub-Total B)			\$ 74.01			\$ 70.95	\$ (3.06)	-4.13%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,067	\$ 7.44	\$ 0.0036	2,067	\$ 7.44	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,067	\$ 0.62	\$ 0.0003	2,067	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	340	\$ 32.30	\$ 0.0950	340	\$ 32.30	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 246.64			\$ 243.58	\$ (3.06)	-1.24%
HST	13%		\$ 32.06	13%		\$ 31.67	\$ (0.40)	-1.24%
8% Rebate	8%		\$ (19.73)	8%		\$ (19.49)	\$ 0.24	
Total Bill on TOU			\$ 258.97			\$ 255.76	\$ (3.21)	-1.24%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.89	1	\$ 17.89	\$ 18.60	1	\$ 18.60	\$ 0.71	3.97%
Distribution Volumetric Rate	\$ 0.0227	2000	\$ 45.40	\$ 0.0238	2000	\$ 47.60	\$ 2.20	4.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 63.29			\$ 66.20	\$ 2.91	4.60%
Line Losses on Cost of Power	\$ 0.0822	67	\$ 5.50	\$ 0.0822	67	\$ 5.50	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00230	2,000	\$ (4.60)	-\$ 0.00120	2,000	\$ (2.40)	\$ 2.20	-47.83%
GA Rate Riders	\$ 0.00027	2,000	\$ 0.54	\$ 0.00000	2,000	\$ -	\$ (0.54)	-100.00%
Low Voltage Service Charge	\$ 0.00007	2,067	\$ 0.14	\$ 0.00006	2,067	\$ 0.12	\$ (0.02)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 65.67			\$ 70.22	\$ 4.55	6.93%
RTSR - Network	\$ 0.0068	2,067	\$ 14.06	\$ 0.0069	2,067	\$ 14.26	\$ 0.21	1.47%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	2,067	\$ 9.30	\$ 0.0046	2,067	\$ 9.51	\$ 0.21	2.22%
Sub-Total C - Delivery (including Sub-Total B)			\$ 89.03			\$ 93.99	\$ 4.96	5.57%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,067	\$ 7.44	\$ 0.0036	2,067	\$ 7.44	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,067	\$ 0.62	\$ 0.0003	2,067	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0069	2,000	\$ 13.88	\$ 0.0069	2,000	\$ 13.88	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	340	\$ 32.30	\$ 0.0950	340	\$ 32.30	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 275.54			\$ 280.50	\$ 4.96	1.80%
HST	13%		\$ 35.82	13%		\$ 36.47	\$ 0.65	1.80%
8% Rebate	8%		\$ (22.04)	8%		\$ (22.44)	\$ (0.40)	-
Total Bill on TOU			\$ 289.31			\$ 294.53	\$ 5.21	1.80%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	5,000	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.89	1	\$ 17.89	\$ 18.60	1	\$ 18.60	\$ 0.71	3.97%
Distribution Volumetric Rate	\$ 0.0227	5000	\$ 113.50	\$ 0.0238	5000	\$ 119.00	\$ 5.50	4.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	5000	\$ -	\$ -	5000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 131.39			\$ 137.60	\$ 6.21	4.73%
Line Losses on Cost of Power	\$ 0.0822	168	\$ 13.76	\$ 0.0822	168	\$ 13.76	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00230	5,000	\$ (11.50)	-\$ 0.00120	5,000	\$ (6.00)	\$ 5.50	-47.83%
GA Rate Riders	\$ 0.00027	5,000	\$ 1.35	\$ 0.00000	5,000	\$ -	\$ (1.35)	-100.00%
Low Voltage Service Charge	\$ 0.00007	5,168	\$ 0.36	\$ 0.00006	5,168	\$ 0.31	\$ (0.05)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 136.15			\$ 146.46	\$ 10.31	7.57%
RTSR - Network	\$ 0.0068	5,168	\$ 35.14	\$ 0.0069	5,168	\$ 35.66	\$ 0.52	1.47%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	5,168	\$ 23.25	\$ 0.0046	5,168	\$ 23.77	\$ 0.52	2.22%
Sub-Total C - Delivery (including Sub-Total B)			\$ 194.55			\$ 205.89	\$ 11.34	5.83%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	5,168	\$ 18.60	\$ 0.0036	5,168	\$ 18.60	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	5,168	\$ 1.55	\$ 0.0003	5,168	\$ 1.55	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0069	5,000	\$ 34.70	\$ 0.0069	5,000	\$ 34.70	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	3,250	\$ 211.25	\$ 0.0650	3,250	\$ 211.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	850	\$ 80.75	\$ 0.0950	850	\$ 80.75	\$ -	0.00%
TOU - On Peak	\$ 0.1320	900	\$ 118.80	\$ 0.1320	900	\$ 118.80	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 660.45			\$ 671.79	\$ 11.34	1.72%
HST	13%		\$ 85.86	13%		\$ 87.33	\$ 1.47	1.72%
8% Rebate	8%		\$ (52.84)	8%		\$ (53.74)	\$ (0.91)	-
Total Bill on TOU			\$ 693.47			\$ 705.38	\$ 11.91	1.72%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	10,000	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.89	1	\$ 17.89	\$ 18.60	1	\$ 18.60	\$ 0.71	3.97%
Distribution Volumetric Rate	\$ 0.0227	10000	\$ 227.00	\$ 0.0238	10000	\$ 238.00	\$ 11.00	4.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	10000	\$ -	\$ -	10000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 244.89			\$ 256.60	\$ 11.71	4.78%
Line Losses on Cost of Power	\$ 0.0822	335	\$ 27.52	\$ 0.0822	335	\$ 27.52	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.00230	10,000	\$ (23.00)	-\$ 0.00120	10,000	\$ (12.00)	\$ 11.00	-47.83%
GA Rate Riders	\$ 0.00027	10,000	\$ 2.70	\$ 0.00000	10,000	\$ -	\$ (2.70)	-100.00%
Low Voltage Service Charge	\$ 0.00007	10,335	\$ 0.72	\$ 0.00006	10,335	\$ 0.62	\$ (0.10)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 253.63			\$ 273.53	\$ 19.91	7.85%
RTSR - Network	\$ 0.0068	10,335	\$ 70.28	\$ 0.0069	10,335	\$ 71.31	\$ 1.03	1.47%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	10,335	\$ 46.51	\$ 0.0046	10,335	\$ 47.54	\$ 1.03	2.22%
Sub-Total C - Delivery (including Sub-Total B)			\$ 370.41			\$ 392.39	\$ 21.97	5.93%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	10,335	\$ 37.21	\$ 0.0036	10,335	\$ 37.21	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	10,335	\$ 3.10	\$ 0.0003	10,335	\$ 3.10	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0069	10,000	\$ 69.40	\$ 0.0069	10,000	\$ 69.40	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	6,500	\$ 422.50	\$ 0.0650	6,500	\$ 422.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	1,700	\$ 161.50	\$ 0.0950	1,700	\$ 161.50	\$ -	0.00%
TOU - On Peak	\$ 0.1320	1,800	\$ 237.60	\$ 0.1320	1,800	\$ 237.60	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 1,301.97			\$ 1,323.94	\$ 21.97	1.69%
HST	13%		\$ 169.26	13%		\$ 172.11	\$ 2.86	1.69%
8% Rebate	8%		\$ (104.16)	8%		\$ (105.92)	\$ (1.76)	-1.69%
Total Bill on TOU			\$ 1,367.07			\$ 1,390.14	\$ 23.07	1.69%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	15,000	kWh
Demand	-	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.89	1	\$ 17.89	\$ 18.60	1	\$ 18.60	\$ 0.71	3.97%
Distribution Volumetric Rate	\$ 0.0227	15000	\$ 340.50	\$ 0.0238	15000	\$ 357.00	\$ 16.50	4.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 358.39			\$ 375.60	\$ 17.21	4.80%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.00230	15,000	\$ (34.50)	-\$ 0.00120	15,000	\$ (18.00)	\$ 16.50	-47.83%
GA Rate Riders	\$ 0.00027	15,000	\$ 4.05	\$ 0.00000	15,000	\$ -	\$ (4.05)	-100.00%
Low Voltage Service Charge	\$ 0.00007	15,503	\$ 1.09	\$ 0.00006	15,503	\$ 0.93	\$ (0.16)	-14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 329.82			\$ 359.32	\$ 29.50	8.95%
RTSR - Network	\$ 0.0068	15,503	\$ 105.42	\$ 0.0069	15,503	\$ 106.97	\$ 1.55	1.47%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	15,503	\$ 69.76	\$ 0.0046	15,503	\$ 71.31	\$ 1.55	2.22%
Sub-Total C - Delivery (including Sub-Total B)			\$ 504.99			\$ 537.60	\$ 32.61	6.46%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	15,503	\$ 55.81	\$ 0.0036	15,503	\$ 55.81	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	15,503	\$ 4.65	\$ 0.0003	15,503	\$ 4.65	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0069	15,000	\$ 104.10	\$ 0.0069	15,000	\$ 104.10	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	10,077	\$ 654.98	\$ 0.0650	10,077	\$ 654.98	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	2,635	\$ 250.37	\$ 0.0950	2,635	\$ 250.37	\$ -	0.00%
TOU - On Peak	\$ 0.1320	2,790	\$ 368.34	\$ 0.1320	2,790	\$ 368.34	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 1,943.49			\$ 1,976.09	\$ 32.61	1.68%
HST	13%		\$ 252.65	13%		\$ 256.89	\$ 4.24	1.68%
8% Rebate	8%		\$ (155.48)	8%		\$ (158.09)	\$ (2.61)	-
Total Bill on TOU			\$ 2,040.66			\$ 2,074.90	\$ 34.24	1.68%

Customer Class:	GENERAL SERVICE 50 TO 1,499 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	127,750	kWh
Demand	250	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 200.00	1	\$ 200.00	\$ 200.00	1	\$ 200.00	\$ -	0.00%
Distribution Volumetric Rate	\$ 4.3245	250	\$ 1,081.13	\$ 4.5851	250	\$ 1,146.28	\$ 65.15	6.03%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0129	250	\$ 3.23	\$ -	250	\$ -	\$ (3.23)	-100.00%
Sub-Total A (excluding pass through)			\$ 1,284.35			\$ 1,346.28	\$ 61.93	4.82%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.97520	250	\$ (243.80)	-\$ 0.50560	250	\$ (126.40)	\$ 117.40	-48.15%
GA Rate Riders	\$ -0.00163	127,750	\$ (208.23)	\$ -0.00080	127,750	\$ (102.20)	\$ 106.03	-50.92%
Low Voltage Service Charge	\$ 0.02632	250	\$ 6.58	\$ 0.02382	250	\$ 5.96	\$ (0.63)	-9.50%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 838.90			\$ 1,123.63	\$ 284.73	33.94%
RTSR - Network	\$ 2.8016	250	\$ 700.40	\$ 2.8473	250	\$ 711.83	\$ 11.43	1.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.8174	250	\$ 454.35	\$ 1.8407	250	\$ 460.18	\$ 5.83	1.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,993.65			\$ 2,295.63	\$ 301.98	15.15%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	132,030	\$ 475.31	\$ 0.0036	132,030	\$ 475.31	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	132,030	\$ 39.61	\$ 0.0003	132,030	\$ 39.61	\$ -	0.00%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0069	127,750	\$ 886.59	\$ 0.0069	127,750	\$ 886.59	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	132,030	\$ 14,536.46	\$ 0.1101	132,030	\$ 14,536.46	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 17,931.61			\$ 18,233.59	\$ 301.98	1.68%
HST	13%		\$ 2,331.11	13%		\$ 2,370.37	\$ 39.26	1.68%
Total Bill on Average IESO Wholesale Market Price			\$ 20,262.72			\$ 20,603.96	\$ 341.24	1.68%

Customer Class:	GENERAL SERVICE 50 TO 1,499 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	255,500	kWh
Demand	500	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 200.00	1	\$ 200.00	\$ 200.00	1	\$ 200.00	\$ -	0.00%
Distribution Volumetric Rate	\$ 4.3245	500	\$ 2,162.25	\$ 4.5851	500	\$ 2,292.55	\$ 130.30	6.03%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0129	500	\$ 6.45	\$ -	500	\$ -	\$ (6.45)	-100.00%
Sub-Total A (excluding pass through)			\$ 2,368.70			\$ 2,492.55	\$ 123.85	5.23%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.97520	500	\$ (487.60)	-\$ 0.50560	500	\$ (252.80)	\$ 234.80	-48.15%
GA Rate Riders	-\$ -0.00163	255,500	\$ (416.47)	-\$ -0.00080	255,500	\$ (204.40)	\$ 212.07	-50.92%
Low Voltage Service Charge	\$ 0.02632	500	\$ 13.16	\$ 0.02382	500	\$ 11.91	\$ (1.25)	-9.50%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,477.80			\$ 2,047.26	\$ 569.46	38.53%
RTSR - Network	\$ 2.8016	500	\$ 1,400.80	\$ 2.8473	500	\$ 1,423.65	\$ 22.85	1.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.8174	500	\$ 908.70	\$ 1.8407	500	\$ 920.35	\$ 11.65	1.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3,787.30			\$ 4,391.26	\$ 603.97	15.95%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	264,059	\$ 950.61	\$ 0.0036	264,059	\$ 950.61	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	264,059	\$ 79.22	\$ 0.0003	264,059	\$ 79.22	\$ -	0.00%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0069	255,500	\$ 1,773.17	\$ 0.0069	255,500	\$ 1,773.17	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	264,059	\$ 29,072.92	\$ 0.1101	264,059	\$ 29,072.92	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 35,663.22			\$ 36,267.18	\$ 603.97	1.69%
HST	13%		\$ 4,636.22	13%		\$ 4,714.73	\$ 78.52	1.69%
Total Bill on Average IESO Wholesale Market Price			\$ 40,299.44			\$ 40,981.92	\$ 682.48	1.69%

Customer Class:	GENERAL SERVICE 50 TO 1,499 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	255,500	kWh
Demand	1,000	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 200.00	1	\$ 200.00	\$ 200.00	1	\$ 200.00	\$ -	0.00%
Distribution Volumetric Rate	\$ 4.3245	1000	\$ 4,324.50	\$ 4.5851	1000	\$ 4,585.10	\$ 260.60	6.03%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0129	1000	\$ 12.90	\$ -	1000	\$ -	\$ (12.90)	-100.00%
Sub-Total A (excluding pass through)			\$ 4,537.40			\$ 4,785.10	\$ 247.70	5.46%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.97520	1,000	\$ (975.20)	-\$ 0.50560	1,000	\$ (505.60)	\$ 469.60	-48.15%
GA Rate Riders	-\$ -0.00163	255,500	\$ (416.47)	-\$ -0.00080	255,500	\$ (204.40)	\$ 212.07	-50.92%
Low Voltage Service Charge	\$ 0.02632	1,000	\$ 26.32	\$ 0.02382	1,000	\$ 23.82	\$ (2.50)	-9.50%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 3,172.06			\$ 4,098.92	\$ 926.86	29.22%
RTSR - Network	\$ 2.8016	1,000	\$ 2,801.60	\$ 2.8473	1,000	\$ 2,847.30	\$ 45.70	1.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.8174	1,000	\$ 1,817.40	\$ 1.8407	1,000	\$ 1,840.70	\$ 23.30	1.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 7,791.06			\$ 8,786.92	\$ 995.87	12.78%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	264,059	\$ 950.61	\$ 0.0036	264,059	\$ 950.61	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	264,059	\$ 79.22	\$ 0.0003	264,059	\$ 79.22	\$ -	0.00%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0069	255,500	\$ 1,773.17	\$ 0.0069	255,500	\$ 1,773.17	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	264,059	\$ 29,072.92	\$ 0.1101	264,059	\$ 29,072.92	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 39,666.98			\$ 40,662.84	\$ 995.86	2.51%
HST	13%		\$ 5,156.71	13%		\$ 5,286.17	\$ 129.46	2.51%
Total Bill on Average IESO Wholesale Market Price			\$ 44,823.69			\$ 45,949.01	\$ 1,125.33	2.51%

Customer Class:	GENERAL SERVICE 1,500 TO 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	1,277,500	kWh
Demand	4,000	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4,193.93	1	\$ 4,193.93	\$ 4,193.93	1	\$ 4,193.93	\$ -	0.00%
Distribution Volumetric Rate	\$ 3.9181	4000	\$ 15,672.40	\$ 4.1834	4000	\$ 16,733.60	\$ 1,061.20	6.77%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0143	4000	\$ 57.20	\$ -	4000	\$ -	\$ (57.20)	-100.00%
Sub-Total A (excluding pass through)			\$ 19,923.53			\$ 20,927.53	\$ 1,004.00	5.04%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 1.07460	4,000	\$ (4,298.40)	-\$ 0.55820	4,000	\$ (2,232.80)	\$ 2,065.60	-48.06%
GA Rate Riders	-\$ -0.00163	1,277,500	\$ (2,082.33)	-\$ -0.00080	1,277,500	\$ (1,022.00)	\$ 1,060.33	-50.92%
Low Voltage Service Charge	\$ 0.02813	4,000	\$ 112.52	\$ 0.02546	4,000	\$ 101.84	\$ (10.68)	-9.49%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 13,655.33			\$ 17,774.57	\$ 4,119.25	30.17%
RTSR - Network	\$ 2.9089	4,000	\$ 11,635.60	\$ 2.9563	4,000	\$ 11,825.20	\$ 189.60	1.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9423	4,000	\$ 7,769.20	\$ 1.9672	4,000	\$ 7,868.80	\$ 99.60	1.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 33,060.13			\$ 37,468.57	\$ 4,408.45	13.33%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,320,296	\$ 4,753.07	\$ 0.0036	1,320,296	\$ 4,753.07	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	1,320,296	\$ 396.09	\$ 0.0003	1,320,296	\$ 396.09	\$ -	0.00%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0069	1,277,500	\$ 8,865.85	\$ 0.0069	1,277,500	\$ 8,865.85	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	1,320,296	\$ 145,364.62	\$ 0.1101	1,320,296	\$ 145,364.62	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 192,439.75			\$ 196,848.19	\$ 4,408.45	2.29%
HST	13%		\$ 25,017.17	13%		\$ 25,590.27	\$ 573.10	2.29%
Total Bill on Average IESO Wholesale Market Price			\$ 217,456.91			\$ 222,438.46	\$ 4,981.54	2.29%

Customer Class:	LARGE USE SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	4,000,000	kWh
Demand	10,000	kW
Current Loss Factor	1.0062	
Proposed/Approved Loss Factor	1.0062	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 15,231.32	1	\$ 15,231.32	\$ 15,231.32	1	\$ 15,231.32	\$ -	0.00%
Distribution Volumetric Rate	\$ 3.7199	10000	\$ 37,199.00	\$ 3.9710	10000	\$ 39,710.00	\$ 2,511.00	6.75%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0170	10000	\$ 170.00	\$ -	10000	\$ -	\$ (170.00)	-100.00%
Sub-Total A (excluding pass through)			\$ 52,600.32			\$ 54,941.32	\$ 2,341.00	4.45%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 1.28150	10,000	\$ (12,815.00)	-\$ 0.66360	10,000	\$ (6,636.00)	\$ 6,179.00	-48.22%
GA Rate Riders	-\$ 0.00163	4,000,000	\$ (6,520.00)	-\$ 0.00080	4,000,000	\$ (3,200.00)	\$ 3,320.00	-50.92%
Low Voltage Service Charge	\$ 0.03168	10,000	\$ 316.80	\$ 0.02867	10,000	\$ 286.70	\$ (30.10)	-9.50%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 33,582.12			\$ 45,392.02	\$ 11,809.90	35.17%
RTSR - Network	\$ 3.2246	10,000	\$ 32,246.00	\$ 3.2772	10,000	\$ 32,772.00	\$ 526.00	1.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.1873	10,000	\$ 21,873.00	\$ 2.2153	10,000	\$ 22,153.00	\$ 280.00	1.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 87,701.12			\$ 100,317.02	\$ 12,615.90	14.39%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	4,024,800	\$ 14,489.28	\$ 0.0036	4,024,800	\$ 14,489.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	4,024,800	\$ 1,207.44	\$ 0.0003	4,024,800	\$ 1,207.44	\$ -	0.00%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0069	4,000,000	\$ 27,760.00	\$ 0.0069	4,000,000	\$ 27,760.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	4,024,800	\$ 443,130.48	\$ 0.1101	4,024,800	\$ 443,130.48	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 574,288.32			\$ 586,904.22	\$ 12,615.90	2.20%
HST		13%	\$ 74,657.48		13%	\$ 76,297.55	\$ 1,640.07	2.20%
Total Bill on Average IESO Wholesale Market Price			\$ 648,945.80			\$ 663,201.77	\$ 14,255.97	2.20%

CURRENT DEFERRAL AND VARIANCE ACCOUNTS

1.0 INTRODUCTION

This Exhibit provides a summary of currently held deferral and variance accounts (“DVAs”), as of December 31, 2016. A continuity schedule for current DVAs can be found in Attachment 9-1-A 2018 DVA Workform.

Details of new accounts for which approval is being sought as part of this proceeding are included in Exhibit 9-1-2. Details of the accounts for which Hydro Ottawa is seeking disposition are discussed in Exhibit 9-2-1.

2.0 DETAILS OF DVAs

Tables 1 and 2 present a complete list of Hydro Ottawa’s active DVAs, categorized based on the OEB’s report on the *Electricity Distributors’ Deferral and Variance Account Review Initiative* (“EDDVAR Report”), which categorizes the DVAs into Group 1 and Group 2 accounts.

Table 1 – Group 1 DVAs

Group 1 Account – Description	Account
LV Variance Account	1550
Smart Meter Entity Charge Variance Account	1551
RSVA – Wholesale Market Service Charge	1580
RSVA – Retail Transmission Network Charge	1584
RSVA – Retail Transmission Connection Charge	1586
RSVA – Power (excluding Global Adjustment)	1588
RSVA – Global Adjustment	1589
Disposition and Recovery/Refund of Regulatory Balances	1595

Table 2 – Group 2 DVAs

Group 2 Account – Description	Account
Other Regulatory Assets	1508
Retail Cost Variance Account – Retail	1518
Renewable Connection OM&A Deferral Account	1532
Smart Grid OM&A Deferral Account	1535
Retail Cost Variance Account – STR	1548
LRAM Variance Account	1568
RSVA – One-time	1582
PILs and Tax Variance	1592

Hydro Ottawa confirms that DVAs are being used as prescribed in the OEB’s Accounting Procedures Handbook (“APH”).

2.1 DVAs Effective January 1, 2016

As part of the Approved Settlement Agreement, Hydro Ottawa established a number of new DVAs effective January 1, 2016. Hydro Ottawa’s 2017 rate adjustment application addressed those DVAs that were held as of December 31, 2015, with the exception of the Account 1508 Sub-Account Pole Attachments. As a result, this Application is the first instance in which Hydro Ottawa will report on the newly established accounts.

This section provides a summary of the newly established accounts. Each of the accounts is recorded into a Sub-Account of 1508.

2.1.1 Y Factor Variance Account

The Y Factor Account was established to recover the revenue requirement associated with the construction of the new South Operations and Warehouse facility and an Eastern Operations and Administrative Campus facility and related land through a Y factor once placed into service. The capitalized amount for the Y factor will be no more than \$66 million, as set out in the Approved Settlement Agreement.

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No amounts were reported in the Y Factor Account in 2016. As a result, the balance as at December 31, 2016 was zero.

2.1.2 New Facilities Deferral Account

The New Facilities Account was established to capture and record revenue requirement impacts arising from costs of the new facilities and related land that are above \$66 million. Any amount recorded into this account is subject to a prudence review.

Like the Y Factor Account, no amounts were reported in the New Facilities Account in 2016. The balance as at December 31, 2016 was zero.

2.1.3 Gains/Losses from Sale of Existing Facilities Deferral Account

One hundred percent of the after tax gain/loss from the sale of land and buildings of existing facilities will be captured in this Account. The existing facilities remained in service in 2016, and no sale of an existing facility occurred in 2016. As a result, no amounts have been recorded into this account.

2.1.4 Gains and Loss on Disposal of Fixed Assets Variance Account

This account is to record the difference between the forecast and actual loss on the disposal of fixed assets, related to retirement of assets or damage to plant. Examples include losses on meters and vehicles. The forecasted amount in Hydro Ottawa's Custom IR Application was \$198,349.

Balances related to this account can be viewed in the completed continuity schedule, Attachment 9-1-A 2018 DVA Workform.

1 **2.1.5 Earnings Sharing Mechanism (“ESM”) Variance Account**

2
3 The ESM Account is to credit ratepayers for 50% of any earnings above Hydro Ottawa’s
4 regulatory Return on Equity (“ROE”), with no dead band. The ratepayer share of the
5 earnings shall be grossed up for any tax impacts and credited to this account.

6
7 The regulatory net income for the purpose of earnings sharing will be calculated in the
8 same manner as net income for regulatory purposes under the Reporting and Record
9 Keeping Requirements (“RRR”) filings. This will exclude revenue and expenses that are
10 not otherwise included for regulatory purposes, such as settlement of any regulatory
11 assets or regulatory liabilities, including the Lost Revenue Adjustment Mechanism and
12 changes in taxes/Payments in Lieu of Taxes (“PILS”) to which the Uniform System of
13 Accounts (“USofA”) 1592 – PILS and Tax Variance for 2006 and Subsequent Years
14 applies.

15
16 Hydro Ottawa will record any required ESM into this account in 2017 related to 2016
17 earnings. Any interest related to this amount will be calculated starting December 31,
18 2016.

19
20 **2.1.6 Connection Cost Recovery Agreement (“CCRA”) Payments Deferral Account**

21
22 The CCRA Account was established to recover, from customers, the annual revenue
23 requirement impact of CCRA payments made to Hydro One. Recording of the revenue
24 requirement will commence in the year in which the facilities, to which each CCRA
25 payment relates, provide services to Hydro Ottawa customers.

26
27 No revenue requirement related to CCRA payments was recorded in 2016.

1 **2.1.7 Revenue Requirement Differential Variance Account related to Capital**
2 **Additions**

3

4 This account is to track revenue requirement impacts, resulting from any underspending
5 in Hydro Ottawa's three capital spending categories. Hydro Ottawa's capital spending
6 categories are System Renewal/System Service, System Access, and General Plant.

7 The account is computed and tracked on an annual basis and calculated on a
8 cumulative basis. If overspending occurs, no amount will be recorded into this account.

9

10 In 2016, Hydro Ottawa spent more than planned in each of the three spending
11 categories. As a result, no amount was recorded into this variance account.

12

13 **2.1.8 Efficiency Adjustment Mechanism ("EAM") Deferral Account**

14

15 This account was established to provide ratepayers a credit should Hydro Ottawa's
16 efficiency ranking decline during any year of the Custom IR term. The year 2014 is the
17 starting efficiency ranking point. Hydro Ottawa will not benefit from moving into a more
18 efficient cohort except to mitigate future adjustments. A detailed example is provided as
19 part of the Approved Settlement Agreement.

20

21 The first EAM that Hydro Ottawa may need to record is in 2017.

22

23 **2.1.9 Pole Attachment Charge Revenues Variance Account**

24

25 The Pole Attachment Account was established to collect the difference between the \$57
26 pole attachment rate that Hydro Ottawa's distribution revenue was based on in 2016 and
27 the \$53 rate from the Pole Attachment Decision. As directed by the Pole Attachment
28 Decision and approved as part of Hydro Ottawa's 2017 rate adjustment application, this
29 amount is being collected as part of Hydro Ottawa's 2017 rates. Starting in 2017, Hydro
30 Ottawa's base revenue is adjusted by the Pole Attachment Decision. (Please see
31 Exhibit 6-1-1 for details). No further amounts will be recorded into this account.

1 **2.1.10 Wireless Attachment Revenues Deferral Account**

2

3 The Wireless Attachment Revenue Deferral Account was established to credit
4 ratepayers with revenues earned from wireless attachments for the period 2016 to 2020.

5 No revenue has been recorded into this account.

6

7 **3.0 CONTINUITY SCHEDULE**

8

9 A complete continuity schedule for all DVAs, including Sub-Accounts, can be found in
10 Attachment 9-1-A 2018 DVA Workform. Hydro Ottawa is using the DVA (Continuity
11 Schedule) Workform Excel spreadsheet posted by the OEB on its website on July 24,
12 2017.

13

14 Hydro Ottawa is proposing to dispose of a number of its Group 1 accounts. For more
15 details, please see Exhibit 9-2-1.

16

17 **4.0 CARRYING CHARGES**

18

19 The interest rate used for the calculation of all carrying charges to applicable accounts is
20 prescribed by the OEB and published quarterly on its website. Please see Table 3 for a
21 summary of these interest rates up to Q4 2016. Hydro Ottawa confirms it uses these
22 interest rates, where applicable, as provided by the OEB.

23

24

Table 3 – Interest Rates for Carrying Charges on DVAs

25

Prescribed Interest Rate	
Period Used	Approved for Deferral and Variance Accounts
Q2 2015 to Q3 2017	1.10%
Q1 2011 to Q1 2015	1.47%

26

1 **5.0 RECONCILIATION OF CONTINUITY SCHEDULE VS. RRRs**

2
3 As per the continuity schedule in Attachment 9-1-A 2018 DVA Workform, there are only
4 immaterial differences in the account balances as of December 31, 2016 between the
5 continuity schedule and 2.1.7 RRRs reported to the OEB.

6
7 **6.0 NEW DVAs AND SUB-ACCOUNTS**

8
9 Please see Exhibit 9-1-2 for details regarding the proposed new Sub-Account to 1595 to
10 dispose of any Group 1 Accounts.

11
12 **7.0 ADJUSTMENTS TO DVAs**

13
14 Hydro Ottawa confirms that it has not made any adjustments to DVA balances that were
15 previously approved by the OEB on a final basis.

16
17 **8.0 ENERGY SALES AND COST OF POWER EXPENSE BALANCES**

18
19 The sale of energy and cost of power are flow through items. Hydro Ottawa does not
20 report any difference for financial purposes between the energy sales and the cost of
21 power. As a result, Hydro Ottawa does not derive any economic gain or loss in the flow
22 through of these accounts.

23
24 The totals for energy sales and cost of power do not net to zero on the audited financial
25 statements due to International Financial Reporting Standards (“IFRS”) 14 net
26 movement adjustments (see Table 4 below). Totals for energy sales and cost of power
27 are reconciled to the audited financial statements in Table 5. Table 6 presents energy
28 sales and cost of power sales per the USofA.

1
2
3

Table 4 – Energy Sales and Cost of Power per Audited Financial Statements

	2016 (\$000)
Total Energy Sales	(974,207)
Total Cost of Power	968,069
Net Energy Sales and Cost of Power	(6,138)

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Table 5 – Energy Sales and Cost of Power Reconciliation to Audited Financial Statements

	2016 (\$)
Total Energy Sales as per Audited Financial Statements	(974,206,961)
RSVA – Global Adjustment – Net Movement	3,678,001
RSVA – Wholesale Market Service Charge – Net Movement	7,468,119
RSVA – Retail Transmission Connection Charge – Net Movement	2,572,072
LV Variance Account – Net Movement	302,419
IFRS Regulatory Balance Adjustment (IFRS 14)	(5,052,779)
Total Energy Sales After Net Movement Adjustments	(965,239,129)
Total Cost of Power as per Audited Financial Statements	968,069,348
RSVA – Power (excluding Global Adjustment) – Net Movement	(2,796,072)
RSVA – Wholesale Market Service Charge – Net Movement	(23,309)
RSVA – Retail Transmission Network Charge – Net Movement	(9,934)
Smart Meter Entity Charge – Net Movement	(904)
Total Cost of Power After Net Movement Adjustments	965,239,129
Net Energy Sales and Cost of Power	-

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Table 6 – Cost of Power and Energy Sales

Account and Description	2016 (\$)
4006 Residential Energy Sales	(257,019,267)
4020 Energy Sales to Large Users	(58,115,883)
4025 Street Lighting Energy Sales	(5,091,552)
4030 Sentinel Lighting Energy Sales	0
4035 General Energy Sales	(518,143,725)
4050 Revenue Adjustment	0
4062 Billed – WMS	(38,083,812)
4066 Billed – NW	(51,934,753)
4068 Billed – CN	(33,691,843)
4075 Billed – LV	(167,371)
4076 Billed – Smart Metering Entity Charge	(2,990,923)
Total Energy Sales	(965,239,129)
4705 Power Purchased	838,370,427
4708 Charges – WMS	38,083,812
4714 Charges – NW	51,934,753
4716 Charges – CN	33,691,843
4750 Charges – LV	167,371
4751 Charges – Smart Metering Entity Charge	2,990,923
Total Cost of Power	965,239,129
Net Energy Sales and Cost of Power	-

9.0 ~~IESO GLOBAL ADJUSTMENT CHARGE (RPP AND NON-RPP)~~

Hydro Ottawa is charged monthly by the Independent Electricity System Operator (“IESO”) and Hydro One for the Global Adjustment (“GA”). Through the settlement process with the IESO Hydro Ottawa pro-rates the confirms that the Independent Electricity System Operator’s (“IESO’s”) Global Adjustment Charge is pro-rated between Regulated Price Plan (“RPP”) and non-RPP portions. The pro-ration is based on billed and estimated unbilled kWhs.

Interval class customer’s unbilled estimate is based on metered hourly data. Non-interval class customer’s unbilled data is based on smart metered data. Where meter

1 data is missing, a class average is used as an estimate. Hydro Ottawa uses the second
2 GA estimated rate when calculating the dollars related to the unbilled RPP estimates for
3 the current month.

4
5 Hydro Ottawa has no embedded distributors in its service territory. Wholesale metered
6 customers are billed directly from the IESO. Hydro Ottawa submits kWh to the IESO for
7 embedded generation within its service territory.

8
9 Hydro Ottawa bills all non-RPP customers based on the first estimated GA rate posted
10 on the IESO website.

11
12 An RPP true-up is performed monthly based on the difference between the actual
13 amounts paid to the IESO compared to what should have been paid based on
14 subsequent billing information. The true up dollars are included in the following months'
15 submission. For December month end, actual IESO expenses are booked.

16
17 The difference between what Hydro Ottawa incurs as an expense and recovers through
18 billing; including accruals, RPP settlement true-ups and unbilled estimates; is recorded
19 into the RSVA GA variance Account 1589.

20
21 Hydro Ottawa calculates and maintains RSVA GA for Class A and Class B separately in
22 sub Accounts of 1589.

1 **DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS**

2

3 **1.0 INTRODUCTION**

4

5 Hydro Ottawa is requesting the disposition of a number of its Group 1 deferral and
6 variance accounts (“DVAs”), in compliance with the *Electricity Distributors’ Deferral and*
7 *Variance Account Review Initiative* (“EDDVAR Report”).

8

9 As part of the OEB’s Decision and Rate Order for Hydro Ottawa’s 2017 rate adjustment
10 application, Hydro Ottawa received approval of rate riders to recover Group 1
11 accumulated balances to December 31, 2015, including forecasted interest, and the
12 forecasted balance to December 31, 2016 of Group 2 1508 Sub-Account Pole
13 Attachment Charge Revenues Variance. Accordingly, Group 1 Accounts requested for
14 disposal have accumulated balances since January 1, 2016.

15

16 **2.0 ACCOUNTS FOR WHICH HYDRO OTTAWA IS SEEKING DISPOSITION**

17

18 As part of this Application, Hydro Ottawa is seeking disposition of Group 1 Accounts,
19 with the exception of the 1595 Sub-Accounts. ~~Hydro Ottawa has not requested~~
20 ~~disposition of its 1589 Global Adjustment Account at this time.~~

21

22 Table 1 provides a summary of the Group 1 DVAs by Uniform System of Accounts
23 (“USofA”) for which Hydro Ottawa is seeking disposition. For the completed DVA
24 Continuity Schedule, please see Attachment 9-1-A 2018 DVA Workform, attached to
25 Exhibit 9-1-1. Per the DVA Continuity Schedule, principal balances are up to December
26 31, 2016 and interest forecasted to December 31, 2017. The total net balance of the
27 Group 1 DVAs for which Hydro Ottawa is seeking disposition is ~~\$8.9~~ \$12.0 million.

28

29 The Board introduced a new GA Analysis Workform as part of the 2018 rate application
30 process, which is integrated into the DVA (Continuity Schedule) Workform. ~~Hydro~~
31 ~~Ottawa has completed the GA Analysis Workform; it can be found in Attachment 9-1-A~~

1 2018 DVA Workform October 10, 2017. During the Board's Webinar for 2018 Incentive
 2 Regulation Mechanism ("IRM") applicants, held July 26, 2017, Board staff indicated that
 3 it would be acceptable for an applicant to file the new GA Analysis Workform subsequent
 4 to the submittal of the applicant's 2018 rate application. When the GA Analysis
 5 Workform is complete, Hydro Ottawa will update its DVA (Continuity Schedule)
 6 Workform, which includes the GA Analysis Workform.

7

8 **Table 1 – Hydro Ottawa's Proposed DVA Dispositions¹**

USofA Number	Group 1 Deferral/Variance Account Description	Amount (\$)	Principal (\$)	Interest (\$)
1550	LV Variance Account	(306,979)	(302,419)	(4,560)
1551	Smart Metering Entity Charge Variance Account	(97,643)	(96,084)	(1,559)
1580	RSVA – Wholesale Market Service Charge ²	(7,272,775)	(7,002,178)	(270,597)
1584	RSVA – Retail Transmission Network Charge	9,085	9,935	(850)
1586	RSVA – Retail Transmission Connection Charge	(2,612,939)	(2,572,072)	(40,867)
1588	RSVA – Power (excluding Global Adjustment)	1,373,653	1,333,538	40,116
1589	RSVA – Global Adjustment	(3,066,937)	(3,044,273)	(22,664)
	Total DVA for Disposition	(8,907,599) (11,974,535)	(8,629,280) (11,673,553)	(278,318) (300,982)
1580	Variance WMS – Sub-account CBR Class B	(358,621)	(351,426)	(7,195)
	Total DVA balance to be moved to 1595 (2018)	(9,266,219) (12,333,156)	(8,980,706) (12,024,979)	(285,513) (308,177)

9

10 With respect to Sub-Account to Wholesale Market Service Charge ("WMS") Capacity
 11 Based Recovery ("CBR") Class B, Hydro Ottawa proposes to move the balance in WMS
 12 CBR Class B into 1595 (2018) to be recovered at a later date, as the amount would yield
 13 a rate rider with less than four decimals. This approach is consistent with guidance
 14 provided by the OEB in a letter dated July 25, 2016 regarding Accounting Guidance on
 15 Capacity Based Recovery for 2017 rate applications.

16

17

18

¹ Dollar amounts are rounded to the nearest dollar.

² Balance does not include Sub-Account to 1580 WMS CBR Class B.

1 **3.0 ACCOUNTS FOR WHICH HYDRO OTTAWA IS NOT SEEKING DISPOSITION**

2
3 Consistent with the Approved Settlement Agreement, Hydro Ottawa is not seeking
4 disposition for Group 2 Accounts in this Application. Hydro Ottawa is not requesting
5 disposition of Account 1568 LRAM Variance Account at this time. In order to exclude
6 Account 1518 Retail Cost Variance Account – Retail, Account 1548 Retail Cost Variance
7 Account – STR, and Account 1568 LRAM Variance Account from disposition, an
8 offsetting amount was entered into the “Projected Interest from January 1, 2018 to April
9 30, 2018 on Dec 31 -16 balance adjusted for disposition during 2017” column on the
10 DVA Continuity Schedule.

11
12 In the Board’s updated Chapter 3 *Filing Requirements for Electricity Distribution Rate*
13 *Applications*, issued July 20, 2017, the following is stated: “Applicants are expected to
14 only request disposition of residual balances for vintage Account 1595 Sub-Accounts
15 once. Distributors are expected to seek disposition of the audited account balance a
16 year after a rate rider’s sunset date has expired. No further transactions are expected to
17 flow through the account. Any vintage Account 1595 Sub-Account is to be disposed only
18 once, on a final basis. No further dispositions of these accounts are expected thereafter
19 unless justified by the distributor.” Hydro Ottawa is not requesting disposition of any
20 vintage 1595 Sub-Accounts, including 1595 (2016). Per the updated filing requirements,
21 Hydro Ottawa would propose to clear 1595 Sub-Accounts (2016) after December 31,
22 2017.

23
24 ~~Hydro Ottawa is not requesting clearance of its 1598 Global Adjustment Account at this~~
25 ~~time. An offsetting amount was entered into the “Projected Interest from January 1,~~
26 ~~2018 to April 30, 2018 on Dec 31 -16 balance adjusted for disposition during 2017”~~
27 ~~column on the DVA Continuity Schedule to have a zero balance to be populated in “total~~
28 ~~Claim” column.~~

29
30 In addition, as stated above, Hydro Ottawa is requesting the balance in WMS CBR Class
31 B to be moved into 1595 (2018) to be recovered at a later time.

1 **4.0 VARIANCE ANALYSIS**

2

3 **4.1 Balances Proposed for Disposition Consistent with Audited Financial**
4 **Statements**

5

6 Hydro Ottawa confirms the amounts proposed for disposition align with Hydro Ottawa’s
7 2016 Financial Statements. As per the OEB’s Guidance on the Disposition of Accounts
8 1588 and 1589 dated May 23, 2017, Hydro Ottawa has included the Regulated Price
9 Plan (“RPP”) settlement true-up and GA settlement true-up claims made with the
10 Independent Electricity System Operator (“IESO”) in 2017 related to the 2016 fiscal year
11 for Account 1588 and 1589.

12

13 The GA Class B balance was reconciled to the net change in expected GA balance with
14 a difference of \$370,656 or 0.1%. The 2016 RPP settlement true-ups for the GA that
15 were recorded in 2017 include adjusting the pro-ratio of RPP vs Non-RPP volumes
16 and/or rates for 2016. Specifically, Hydro Ottawa has included an adjustment in the GA
17 Analysis Workform related to the balance sitting in Account 1589 at the end of December
18 31, 2016.

19

20 For clarity and for the unaudited balances to be easily identifiable, Hydro Ottawa has
21 entered the amount related to the true-ups in the “Projected Interest from January 1,
22 2018 to April 30, 2018 on Dec 31 -16 balance adjusted for disposition during 2017”
23 column on the DVA Continuity Schedule.

24

25 **4.2 Explanation of Variances**

26

27 Per the Chapter 2 *Filing Requirements for Electricity Distribution Rate Applications*,
28 issued July 20, 2017, the following two variance explanations are required:

29

- 30 1) “Provide an explanation for any variances greater than 5% between amounts
31 proposed for disposition before forecasted interest and the amounts reported in

1 the applicant's RRR filings for each account."³

2

3 2) "Provide explanations, even if such variances are below the 5% threshold, if the
4 variances in question relate to: (1) matters of principle (i.e. conformance with the APH or
5 prior OEB decisions, and prior period adjustments); and/or (2) the cumulative effect of
6 immaterial differences over several accounts total to a material difference between what
7 is proposed for disposition in total before forecasted interest and what is recorded in the
8 RRR filings."⁴

9

10 With the exception of the required 1588 and 1589 Account true-ups, as explained in
11 section 4.1, Hydro Ottawa does not have any variance amounts proposed for disposition
12 that would meet the above requirements for a variance explanation.

13

14 **5.0 ALLOCATION OF DVAs AND LENGTH OF DISPOSITION PERIOD**

15

16 Hydro Ottawa is requesting a one-year rate rider for the recovery or refund of balances
17 proposed for disposition. This adheres to the default disposition period.

18

19 **6.0 PROPOSED RATE RIDERS**

20

21 Tables 2, 3 and ~~3-4~~ set forth proposed rate riders to clear the DVA balances in the
22 Group 1 Accounts for which Hydro Ottawa is seeking disposition. All rate riders have a
23 proposed recovery period of one year. Hydro Ottawa is complying with the allocators set
24 out for the type of group or individual variance account. Hydro Ottawa has established a
25 separate rate rider for market participants that settle directly with the IESO.

26

27

28

29

30

³ Section 2.9.5, p. 64.

⁴ Section 2.9.5, p. 64.

1 **Table 2 – Rate Riders for DVAs (excluding Global Adjustment)**

2

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinate
Residential	kWh	2,206,411,000	(\$962,231)	-0.0004	\$/kWh
General Service < 50 kW	kWh	709,791,000	(\$287,812)	-0.0004	\$/kWh
General Service 50 to 1,499 kW	kW	6,824,350	(\$1,136,284)	-0.1665	\$/kW
General Service 1,500 to 4,999 kW	kW	1,916,044	(\$353,824)	-0.1847	\$/kW
Large Use	kW	1,118,300	(\$244,400)	-0.2185	\$/kW
Unmetered Scattered Load	kWh	16,731,000	(\$6,612)	-0.0004	\$/kWh
Sentinel Lighting	kW	216	(\$19)	-0.0878	\$/kW
Street Lighting	kW	123,144	(\$17,295)	-0.1404	\$/kW
Total			(\$3,008,477)		

3

4

5

6 **Table 3 – Rate Riders for DVAs (excluding Global Adjustment) – NON-WMP**

7

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinate
Residential	kWh	2,206,411,000	(\$1,775,954)	-0.0008	\$/kWh
General Service < 50 kW	kWh	709,791,000	(\$571,315)	-0.0008	\$/kWh
General Service 50 to 1,499 kW	kW	6,824,350	(\$2,314,445)	-0.3391	\$/kW
General Service 1,500 to 4,999 kW	kW	1,849,476	(\$690,867)	-0.3735	\$/kW
Large Use	kW	1,118,300	(\$497,808)	-0.4451	\$/kW
Unmetered Scattered Load	kWh	16,731,000	(\$13,467)	-0.0008	\$/kWh
Sentinel Lighting	kW	216	(\$39)	-0.1789	\$/kW
Street Lighting	kW	123,144	(\$35,227)	-0.2861	\$/kW
Total			(\$5,899,122)		

8

9

10

11

12

13

1
2

Table 4 – Rate Riders for GA

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinate
Residential	kWh	78,310,448	(\$64,601)	-0.0008	\$/kWh
General Service < 50 kW	kWh	102,830,977	(\$84,829)	-0.0008	\$/kWh
General Service 50 to 1,499 kW	kWh	2,469,460,051	(\$2,037,157)	-0.0008	\$/kWh
General Service 1,500 to 4,999 kW	kWh	858,319,588	(\$708,062)	-0.0008	\$/kWh
Large Use	kWh	132,565,766	(\$109,359)	-0.0008	\$/kWh
Unmetered Scattered Load	kWh				\$/kWh
Sentinel Lighting	kWh				\$/kWh
Street Lighting	kWh	43,765,000	(\$36,104)	-0.0008	\$/kWh
Total			(\$3,040,112)		

3

4 **7.0 RATE RIDER FOR GLOBAL ADJUSTMENT**

5

6 Hydro Ottawa has both Class A and Class B Global Adjustment (“GA”) customers.
 7 Historically, the disposition of USofA 1589 – RSVA – Global Adjustment has been
 8 allocated to all non-RPP customers on a kWh basis. This method has been used for
 9 several years and was maintained upon the introduction of Class A GA customers. The
 10 DVA Workform was updated in 2016, for 2017 filers, to allocate an appropriate portion of
 11 the GA Variance Account balance to customers transitioning between Class A and Class
 12 B.

13

14 ~~As discussed in Section 2 of this Exhibit, once Hydro Ottawa has completed the new GA~~
 15 ~~Analysis Workform, Hydro Ottawa will update any necessary changes related to Account~~
 16 ~~1589.~~

17

18 Hydro Ottawa proposes to have non-RPP non-transitioning Class B customers to
 19 have the GA rate riders in Table 4 applied to their account for a one year period
 20 as described in Section 6.

21

1 The DVA model requests customer level information in order to capture
2 customer-specific impacts of transitioning Class A customers. Similar to Hydro
3 Ottawa's 2017 rate adjustment application, in order to maintain privacy for these
4 customers and their consumption data, Hydro Ottawa has only indicated one
5 transitioning customer using the Large User Class. This does not impact the
6 calculated allocation to transitioning customers or the GA rate rider for non-
7 transitioning customers. The total amount to be allocated to Class A transitioning
8 customers is a credit of \$26,825.

9

10 As transitioning Class A customers will receive a credit, Hydro Ottawa proposes
11 a one-time adjustment. This does not have a negative impact on any such
12 customers. As per the GA Allocation tab, in Attachment 9-1-A 2018 DVA Work
13 Form October 10, 2017, Hydro Ottawa proposes to allocated the credit to each
14 transitioning customer based on their customer specific consumption. Hydro
15 Ottawa believes this approach would be easier to explain to customers and
16 would result in billing system efficiencies in comparison to monthly manual
17 adjustments.

18

19 **8.0 PROPOSED ESTABLISHMENT OF NEW DVAs**

20

21 Please see Exhibit 9-1-2 for new accounts for which approval is being sought as part of
22 this proceeding.

2018 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data from balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data from

Enter the number of utility specific Account 1508 sub-accounts that have been previously approved, regardless of whether disposition is being requested. If none, enter 1 and the generic sub-account will still be

14

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for disposition in

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ⁹	1580
Variance WMS – Sub-account CBR Class A ⁹	1580
Variance WMS – Sub-account CBR Class B ⁹	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) ¹²	1588
RSVA - Global Adjustment ¹²	1589
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	
RSVA - Global Adjustment 12	1589
Group 2 Accounts	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508
Variance - Ontario Clean Energy Benefit Act ³	1508
Other Regulatory Assets - Sub-Account - Capital Charges	1508
Other Regulatory Assets - Sub-Account - P & OPEB	1508
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Acco	1508
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferi	1508
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1508
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pa	1508
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accou	1508
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour	1508
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508
Retail Cost Variance Account - Retail	1518
Misc. Deferred Debits	1525
Retail Cost Variance Account - STR	1548
Board-Approved CDM Variance Account	1567
Extra-Ordinary Event Costs	1572
Deferred Rate Impact Amounts	1574
RSVA - One-time	1582
Other Deferred Credits	2425
Group 2 Sub-Total	
PIIs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592

Account Descriptions	Account Number
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592
Total of Group 1 and Group 2 Accounts (including 1592)	
LRAM Variance Account¹¹	1568
Total including Account 1568	
Renewable Generation Connection Capital Deferral Account ⁸	1531
Renewable Generation Connection OM&A Deferral Account ⁸	1532
Renewable Generation Connection Funding Adder Deferral Account	1533
Smart Grid Capital Deferral Account	1534
Smart Grid OM&A Deferral Account	1535
Smart Grid Funding Adder Deferral Account	1536
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555
Smart Meter OM&A Variance ⁴	1556
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576

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

- ¹ For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transaction in the column.
- ² Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved dispositions, please refer to the OEB decision number.
- ³ As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:
 By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January 1, 2017 to account for Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act will be addressed through the OEB process.
- ⁴ Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Smart Meter Disposition and Cost Recovery (G-2011-0001)
- ⁵ The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferral and Variance Smart Meter Disposition and Cost Recovery (G-2011-0001)"
- Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been disposed of. If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 31, 2017. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to April 30, 2017.
- ⁶ If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 31, 2017. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to April 30, 2017.
- ⁷ The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differentials for each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in the first year. The two are not to be netted together and recorded in one column in the first year. The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Ge 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected therefore the account is requested for disposition.
- ⁸ As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject to a portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rate of return.
- ⁹ Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts in Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists in Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition outside of this continuity schedule.
- ¹⁰ Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition outside of this continuity schedule.
- ¹¹ Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders are to be included in the continuity schedule.
- ¹² Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants must include true-ups that impact the GA as well. The amount requested for disposition starts with the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will only be reflected at the end of the last year of the account balance that was previously disposed, then no adjustment is to be made in the current year. The adjustment is appropriately captured in the last year of the previously disposed period and the first year of the current year. Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the balance.

board

Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2016, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, start from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing 2014 balance in the Disposition column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014), data should be inputted starting in 2014 where balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2011, if a utility has an Account 1595 with a vintage year prior to 2011, then a separate schedule should be provided starting from the vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

		2011									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions(1) Debit/(Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments(2) during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	OEB-Approved Disposition during 2011	Interest Adjustments(1) during 2011	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts											
LV Variance Account	1550					\$0					\$0
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ⁹	1580					\$0					\$0
Variance WMS – Sub-account CBR Class A ⁹	1580										
Variance WMS – Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584					\$0					\$0
RSVA - Retail Transmission Connection Charge	1586					\$0					\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588					\$0					\$0
RSVA - Global Adjustment ¹²	1589					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595					\$10,623,257					\$552,141
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595										\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595										\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595										\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0			\$10,623,257	\$0	\$0		\$0	\$552,141
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0			\$10,623,257	\$0	\$0		\$0	\$552,141
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508					\$0					\$0
Variance - Ontario Clean Energy Benefit Act ³	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - P & OPEB	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payment	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508					\$0					\$0
Retail Cost Variance Account - Retail	1518					\$0					\$0
Misc. Deferred Debits	1525					\$0					\$0
Retail Cost Variance Account - STR	1548					\$0					\$0
Board-Approved CDM Variance Account	1567					\$0					\$0
Extra-Ordinary Event Costs	1572					\$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
RSVA - One-time	1582					\$0					\$0
Other Deferred Credits	2425					\$0					\$0
Group 2 Sub-Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$200,861	\$0	-\$200,861		\$0	-\$9,902	-\$2,953	-\$12,855		\$0

		2011									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions(1) Debit/(Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments(2) during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	OEB-Approved Disposition during 2011	Interest Adjustments(1) during 2011	Closing Interest Amounts as of Dec-31-11
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$0					\$0
Total of Group 1 and Group 2 Accounts (including 1592)		-\$200,861	\$0	-\$10,824,118	\$0	\$10,623,257	-\$9,902	-\$2,953	-\$564,996	\$0	\$552,141
LRAM Variance Account¹¹	1568					\$0					\$0
Total including Account 1568			\$0	-\$10,824,118	\$0	\$10,623,257	-\$9,902	-\$2,953	-\$564,996	\$0	\$552,141
Renewable Generation Connection Capital Deferral Account ⁸	1531					\$0					\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532					\$0					\$0
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0
Smart Grid Capital Deferral Account	1534					\$0					\$0
Smart Grid OM&A Deferral Account	1535					\$0					\$0
Smart Grid Funding Adder Deferral Account	1536					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555					\$0					\$0
Smart Meter OM&A Variance ⁴	1556					\$0					\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575					\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576										

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

For RSV/A accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year. Do not include interest, adjustments, or OEB approved dispositions in this column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes... The Board expects that any principal balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the monthly settlement process with the IESO or the host distributor, as applicable."

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account rate rider. For details on how to dispose of balances in Smart Meter accounts see the OEB's Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the "Adjustments during 2016" column of the continuity schedule, please enter the amounts to be included in the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferral and Variance Account Rate Rider Calculation".

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been approved for disposition in a previous decision. Report these account balances in the continuity schedule if this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 31, 2017 on the December 31, 2016 balances adjusted for the disposed balances approved by the OEB in the 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to April 30, 2018 on the December 31, 2016 balances adjusted for the disposed interest balances approved by the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differences need to be explained.

For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in the "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Generally, no further transactions would be expected to flow through the account after that. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor. Select the "Check to dispose of these account" checkbox in Total Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject to a materiality threshold. If the materiality threshold is met, per the APH March 2015 Guidance, the Direct Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included in the DVA continuity schedule to be requested for disposition. In this continuity schedule, Account 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rate riders. Only input the Direct Benefits portion of the account balances in this continuity schedule. Account 1580 RSV/A WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2016, the balance must be explained.

Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon completion of the MIST meter deployment. A prudence review and disposition should be done in the application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders will be calculated in the DVA continuity schedule.

Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition in Accounts 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts with the audited account balance. If the audited account balance does not reflect the true-up claims for that year, the impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will need to be reversed in the amount requested for disposition in the following year. However, if the RPP Settlement true-up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adjustment would have to be made in the first year at the beginning of the current period being requested for disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the first year of the current period requested for disposition.

Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the balance requested for disposition.

board
 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utilinputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate apance in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the relevant balances approved for disposition was first transferred into Account 1595 (2014). The DVA og from the vintage year. For any new accounts that have never been disposed, start inputting data from

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit/ (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(2) during 2012	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ⁹	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A ⁹	1580										
Variance WMS – Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment ¹²	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$10,623,257	\$9,285,458	\$21,566,079		-\$1,657,364	\$552,141	-\$103,169	-\$782,598		\$1,231,570
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$10,623,257	\$9,285,458	\$21,566,079	\$0	-\$1,657,364	\$552,141	-\$103,169	-\$782,598	\$0	\$1,231,570
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$10,623,257	\$9,285,458	\$21,566,079	\$0	-\$1,657,364	\$552,141	-\$103,169	-\$782,598	\$0	\$1,231,570
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ³	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Acco	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferr	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variances Acco	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pa	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accou	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit/(Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(2) during 2012	Closing Interest Amounts as of Dec-31-12
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$10,623,257	\$9,285,458	\$21,566,079	\$0	-\$1,657,364	\$552,141	-\$103,169	-\$782,598	\$0	\$1,231,570
LRAM Variance Account¹¹	1568	\$0				\$0	\$0				\$0
Total including Account 1568		\$10,623,257	\$9,285,458	\$21,566,079	\$0	-\$1,657,364	\$552,141	-\$103,169	-\$782,598	\$0	\$1,231,570
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$0				\$0	\$0				\$0
Smart Meter OM&A Variance ⁴	1556	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576	\$0				\$0					

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign positive figure and credit balance are to have a negative figure) as per the related OEB decision.

For RSVAs accounts only, report the net variance to the account during the year. For all other accounts, record the transaction column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disposition as per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit.

*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the 2017 rate decision.

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferral

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been disposed. If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 31, 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to April 30, 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ for each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Ge 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject to portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rate.

Account 1580 RSVAs balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists

Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders Effective May 23, 2017, per the OEB's letter titled Guidance on Disposition of Accounts 1588 and 1589, applicants must

1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts with impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will need claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adjustment

way the adjustment is appropriately captured in the last year of the previously disposed period and the first year of the current Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the balance

board
 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data from balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data from

Account Descriptions	Account Number	2013										2014			
		Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit/(Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit/(Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(2) during 2014
Group 1 Accounts															
LV Variance Account	1550	\$0				\$0	\$0			\$0	\$0			\$0	\$38,071
Smart Metering Entity Charge Variance Account	1551	\$0				\$0	\$0			\$0	\$0			\$0	\$43,607
RSVA - Wholesale Market Service Charge ⁹	1580	\$0				\$0	\$0			\$0	\$0			\$0	-\$6,182,143
Variance WMS – Sub-account CBR Class A ⁹	1580														
Variance WMS – Sub-account CBR Class B ⁹	1580														
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0			\$0	\$0			\$0	-\$1,524,161
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0			\$0	\$0			\$0	-\$1,696,632
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$0				\$0	\$0			\$0	\$0			\$0	-\$4,550,928
RSVA - Global Adjustment ¹²	1589	\$0				\$0	\$0			\$0	\$0			\$0	\$12,168,610
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0	\$0			\$0	\$0			\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0				\$0	\$0			\$0	\$0			\$0	
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0				\$0	\$0			\$0	\$0			\$0	
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	-\$1,657,364	-\$911,616			-\$2,568,980	\$1,231,570	-\$39,403		\$1,192,167	-\$2,568,980	-\$365,195			
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0	-\$11,831			-\$11,831	\$0	-\$138,505		-\$138,505	-\$11,831	-\$236,158			
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0			\$0	\$0	-\$631,762			
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0				\$0	\$0			\$0	\$0				
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0	\$0			\$0	\$0				
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$1,657,364	-\$923,447	\$0	\$0	-\$2,580,811	\$1,231,570	-\$177,908	\$0	\$0	\$1,053,662	-\$2,580,811	-\$1,233,115	\$0	-\$1,703,576
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$1,657,364	-\$923,447	\$0	\$0	-\$2,580,811	\$1,231,570	-\$177,908	\$0	\$0	\$1,053,662	-\$2,580,811	-\$1,233,115	\$0	-\$13,872,186
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,168,610
Group 2 Accounts															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0			\$1,112,829	\$1,112,829	\$0			\$30,741	\$30,741	\$1,112,829	\$110,160		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0				\$0	\$0				\$0	\$0			
Variance - Ontario Clean Energy Benefit Act ³	1508	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$0			-\$86	-\$86	\$0		\$1,385	\$1,385	-\$86				
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$0			\$3,109,795	\$3,109,795	\$0			\$0	\$3,109,795	\$1,321,800			
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$0				\$0	\$0			\$0	\$0				
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$0				\$0	\$0			\$0	\$0				
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	\$0				\$0	\$0			\$0	\$0				
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$0				\$0	\$0			\$0	\$0				
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508	\$0				\$0	\$0			\$0	\$0				
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$0				\$0	\$0			\$0	\$0				
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1508	\$0				\$0	\$0			\$0	\$0				
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	\$0				\$0	\$0			\$0	\$0				
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payment	1508	\$0				\$0	\$0			\$0	\$0				
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508	\$0				\$0	\$0			\$0	\$0				
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0				\$0	\$0			\$0	\$0				
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0				\$0	\$0			\$0	\$0				
Retail Cost Variance Account - Retail	1518	\$0			-\$286,799	-\$286,799	\$0		-\$36,736	-\$36,736	-\$286,799	-\$44,891			
Misc. Deferred Debits	1525	\$0				\$0	\$0			\$0	\$0				
Retail Cost Variance Account - STR	1548	\$0			\$1,288,821	\$1,288,821	\$0		\$68,243	\$68,243	\$1,288,821	\$408,439			
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0			\$0	\$0				
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0			\$0	\$0				
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0			\$0	\$0				
RSVA - One-time	1582	\$0				\$0	\$0			\$0	\$0				
Other Deferred Credits	2425	\$0				\$0	\$0			\$0	\$0				
Group 2 Sub-Total		\$0	\$0	\$0	\$5,224,560	\$5,224,560	\$0	\$0	\$0	\$63,633	\$63,633	\$5,224,560	\$1,795,508	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0			\$0	\$0				

Account Descriptions	Account Number	2013										2014		
		Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit/(Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit/(Credit) during 2014	OEB-Approved Disposition during 2014
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0			-\$544,683	-\$544,683	\$0			\$0	-\$544,683			
Total of Group 1 and Group 2 Accounts (including 1592)		-\$1,657,364	-\$923,447	\$0	\$4,679,877	\$2,099,066	\$1,231,570	-\$177,908	\$0	\$63,633	\$1,117,295	\$2,099,066	\$562,393	\$0
LRAM Variance Account¹¹	1568	\$0			-\$678,660	-\$678,660	\$0			-\$583	-\$583	-\$678,660		
Total including Account 1568		-\$1,657,364	-\$923,447	\$0	\$4,001,217	\$1,420,406	\$1,231,570	-\$177,908	\$0	\$63,050	\$1,116,712	\$1,420,406	\$562,393	\$0
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0	\$0		
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$0			\$408,537	\$408,537	\$0			\$17,013	\$17,013	\$408,537		
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0	\$0		
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0		
Smart Grid OM&A Deferral Account	1535	\$0			\$188,477	\$188,477	\$0			\$7,842	\$7,842	\$188,477		
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0				\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0			-\$19,431,245	-\$19,431,245	\$0				\$0	-\$19,431,245	\$19,431,245	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$0				\$0	\$0				\$0	\$0	-\$2,986,888	
Smart Meter OM&A Variance ⁴	1566	\$0			\$18,896,100	\$18,896,100	\$0			-\$509,395	-\$509,395	\$18,896,100	-\$18,386,705	
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557											\$0		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$0				\$0						\$0		
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576	\$0				\$0						\$0		

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

For RSV/A accounts only, report the net variance to the account during the year. For all other accounts, record the transfer amount in the column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disposition As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed thru

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Smart Meter Disposition and Cost Recovery (G-2011-0001) The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferra

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been closed. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Ge 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject to portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rate

Account 1580 RSV/A WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders Effective May 23, 2017, per the OEB's letter titled Guidance on Disposition of Accounts 1588 and 1589, applicants must 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts with impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will need claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adjustment way the adjustment is appropriately captured in the last year of the previously disposed period and the first year of the current Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the balance

board

Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data from balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data from

Account Descriptions	Account Number	2014					2015									
		Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Balance as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015
Group 1 Accounts																
LV Variance Account	1550	\$38,071	\$0			\$344	\$344	\$38,071	\$182,301			\$220,372	\$344	\$1,741		
Smart Metering Entity Charge Variance Account	1551	\$43,607	\$0			\$3,573	\$3,573	\$43,607	-\$193,675			-\$150,068	\$3,573	-\$262		
RSVA - Wholesale Market Service Charge ⁹	1580	-\$6,182,143	\$0			-\$287,978	-\$287,978	-\$6,182,143	-\$15,345,233			-\$21,527,376	-\$287,978	-\$117,550		
Variance WMS – Sub-account CBR Class A ⁹	1580							\$0	\$90,421			\$90,421	\$0	\$318		
Variance WMS – Sub-account CBR Class B ⁹	1580							\$0	\$1,790,495			\$1,790,495	\$0	\$5,866		
RSVA - Retail Transmission Network Charge	1584	-\$1,524,161	\$0			-\$28,857	-\$28,857	-\$1,524,161	-\$66,469			-\$1,590,630	-\$28,857	-\$17,006		
RSVA - Retail Transmission Connection Charge	1586	-\$1,696,632	\$0			-\$61,703	-\$61,703	-\$1,696,632	\$162,829			-\$1,533,803	-\$61,703	-\$15,981		
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$4,550,928	\$0			-\$82,014	-\$82,014	-\$4,550,928	-\$1,799,204			-\$6,350,132	-\$82,014	-\$45,929		
RSVA - Global Adjustment ¹²	1589	\$12,168,610	\$0			\$7,678	\$7,678	\$12,168,610	-\$6,949,342			\$5,219,268	\$7,678	\$91,674		
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0	\$0			\$0	\$0	\$0	\$0			\$0	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0	\$0			\$0	\$0	\$0	\$0			\$0	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0	\$0			\$0	\$0	\$0	\$0			\$0	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	-\$2,934,175	\$1,192,167	-\$40,190		\$1,151,977	\$1,151,977	-\$2,934,175	-\$190,764			-\$3,124,939	\$1,151,977	-\$35,524		
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	-\$247,989	-\$138,505	-\$2,460		-\$140,965	-\$140,965	-\$247,989	-\$2,020			-\$250,009	-\$140,965	-\$3,883		
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	-\$631,762	\$0	-\$131,435		-\$131,435	-\$131,435	-\$631,762	\$111,120			-\$520,642	-\$131,435	-\$6,517		
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0	\$0			\$0	\$0	\$0	\$0			\$0	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0	\$0			\$0	\$0	\$0	\$0			\$0	\$0			
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>																
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$5,517,502	\$1,053,662	-\$174,085	\$0	-\$448,957	\$430,620	-\$5,517,502	-\$22,209,541	\$0	\$0	-\$27,727,043	\$430,620	-\$143,053	\$0	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$17,686,112	\$1,053,662	-\$174,085	\$0	-\$456,635	\$422,942	-\$17,686,112	-\$15,260,199	\$0	\$0	-\$32,946,311	\$422,942	-\$234,727	\$0	\$0
RSVA - Global Adjustment 12	1589	\$12,168,610	\$0	\$0	\$0	\$7,678	\$7,678	\$12,168,610	-\$6,949,342	\$0	\$0	\$5,219,268	\$7,678	\$91,674	\$0	\$0
Group 2 Accounts																
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$1,222,989	\$30,741	\$16,804			\$47,545	\$1,222,989	\$140,945			\$1,363,934	\$47,545	\$27,505		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Variance - Ontario Clean Energy Benefit Act ³	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Capital Charges	1508	-\$86	\$1,385	-\$1			\$1,384	-\$86				-\$86	\$1,384	-\$1		
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$4,431,595	\$0				\$0	\$4,431,595				\$4,431,595	\$0			
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$0	\$0				\$0	\$0	\$50,731			\$50,731	\$0	\$334		
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pa	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Retail Cost Variance Account - Retail	1518	-\$331,690	-\$36,736	-\$4,533		-\$41,269	-\$41,269	-\$331,690	-\$39,487			-\$371,177	-\$41,269	-\$4,134		
Misc. Deferred Debits	1525	\$0	\$0				\$0	\$0				\$0	\$0			
Retail Cost Variance Account - STR	1548	\$1,697,260	\$68,243	\$21,737			\$89,980	\$1,697,260	\$314,008			\$2,011,268	\$89,980	\$22,121		
Board-Approved CDM Variance Account	1567	\$0	\$0				\$0	\$0				\$0	\$0			
Extra-Ordinary Event Costs	1572	\$0	\$0				\$0	\$0				\$0	\$0			
Deferred Rate Impact Amounts	1574	\$0	\$0				\$0	\$0				\$0	\$0			
RSVA - One-time	1582	\$0	\$0				\$0	\$0				\$0	\$0			
Other Deferred Credits	2425	\$0	\$0				\$0	\$0				\$0	\$0			
Group 2 Sub-Total		\$7,020,068	\$63,633	\$34,007	\$0	\$0	\$97,640	\$7,020,068	\$466,197	\$0	\$0	\$7,486,265	\$97,640	\$45,825	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0				\$0	\$0				\$0	\$0			

Account Descriptions	Account Number	2014					2015							
		Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683	\$0			\$0	-\$544,683				-\$544,683	\$0		
Total of Group 1 and Group 2 Accounts (including 1592)		\$957,883	\$1,117,295	-\$140,078	\$0	-\$448,957	\$528,261	-\$21,743,344	\$0	\$0	-\$20,785,461	\$528,261	-\$129,523	\$0
LRAM Variance Account¹¹	1568	-\$678,660	-\$583			-\$583	-\$678,660	\$528,677			-\$149,983	-\$583	-\$8,084	
Total including Account 1568		\$279,224	\$1,116,712	-\$140,078	\$0	-\$448,957	\$527,677	-\$21,214,667	\$0	\$0	-\$20,935,443	\$527,677	-\$137,607	\$0
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0	\$0			\$0	\$0				\$0	\$0		
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$408,537	\$17,013	\$6,006		\$23,019	\$408,537				\$23,019	\$4,867		
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0			\$0	\$0				\$0	\$0		
Smart Grid Capital Deferral Account	1534	\$0	\$0			\$0	\$0				\$0	\$0		
Smart Grid OM&A Deferral Account	1535	\$188,477	\$7,842	\$2,771		\$10,613	\$188,477				\$10,613	\$2,245		
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0			\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0	\$0			\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	-\$0	\$0			\$0	-\$0				-\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	-\$2,986,888	\$0			\$0	-\$2,986,888	-\$2,986,888			-\$5,973,776	\$0		
Smart Meter OM&A Variance ⁴	1556	\$509,395	-\$509,395			-\$509,395	\$509,395				-\$509,395	\$0		
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0	\$0			\$0	\$0				\$0	\$0		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$0					\$0				\$0			
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576	\$0					\$0				\$0			

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign positive figure and credit balance are to have a negative figure) as per the related OEB decision.

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the tranza column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved step As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed thr

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Smart Meter Disposition and Cost Recovery (G-2011-0001)
The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferra

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have bix the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.
If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 31 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Aq in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differer For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recoi The two are not to be netted together and recorded in one column in the first year.
The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Ge 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected therea the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject to portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be includ listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispos application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders Effective May 23, 2017, per the OEB's letter titled Guidance on Disposition of Accounts 1588 and 1589, applicants must 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts with impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will need claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adjustmer way the adjustment is appropriately captured in the last year of the previously disposed period and the first year of the cur Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the balanc

board
 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate ap Adjustment column under 2014. For each Account 1595 sub-account, start inputting data fro balances approved for disposition was first transferred into Account 1595 (2014). The DVA c vintage year. For any new accounts that have never been disposed, start inputting data from

		2016										Principal Disposition during 2017 - instructed by OEB	
Account Descriptions	Account Number	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit/ (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	Principal Disposition during 2017 - instructed by OEB
Group 1 Accounts													
LV Variance Account	1550	\$2,085	\$220,372	-\$302,419	\$38,071		-\$120,118	\$2,085	\$771	\$798		\$2,058	\$182,301
Smart Metering Entity Charge Variance Account	1551	\$3,311	-\$150,068	-\$96,084	\$43,607		-\$289,759	\$3,311	-\$2,632	\$4,093		-\$3,414	-\$193,675
RSVA - Wholesale Market Service Charge ⁹	1580	-\$405,528	-\$21,527,376	-\$7,002,178	-\$6,182,143		-\$22,347,411	-\$405,528	-\$210,453	-\$361,700		-\$254,281	-\$15,345,233
Variance WMS – Sub-account CBR Class A ⁹	1580	\$318	\$90,421	-\$90,421			\$0	\$318	-\$318			\$0	
Variance WMS – Sub-account CBR Class B ⁹	1580	\$5,866	\$1,790,495	-\$351,426			\$1,439,069	\$5,866	\$16,367			\$22,233	\$1,790,495
RSVA - Retail Transmission Network Charge	1584	-\$45,863	-\$1,590,630	\$9,935	-\$1,524,161		-\$56,534	-\$45,863	-\$1,691	-\$47,032		-\$522	-\$66,469
RSVA - Retail Transmission Connection Charge	1586	-\$77,684	-\$1,533,803	-\$2,572,072	-\$1,696,632		-\$2,409,243	-\$77,684	-\$10,784	-\$81,936		-\$6,532	-\$162,829
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$127,943	-\$6,350,132	\$2,796,072	-\$4,550,928		\$996,868	-\$127,943	\$5,655	-\$136,284		\$13,996	-\$1,799,204
RSVA - Global Adjustment ¹²	1589	\$99,352	\$5,219,268	-\$3,678,002	\$12,168,610		-\$10,627,344	\$99,352	-\$65,620	\$152,789		-\$119,057	-\$6,949,342
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0	\$0				\$0	\$0				\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0	\$0				\$0	\$0				\$0	
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$0	\$0				\$0	\$0				\$0	
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$1,116,453	-\$3,124,939	\$1,539	-\$2,934,176		-\$189,224	\$1,116,453	-\$2,322	\$1,116,986		-\$2,855	-\$190,764
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	-\$144,848	-\$250,009	-\$14,011	-\$247,989		-\$16,031	-\$144,848	-\$110	-\$143,922		-\$1,036	-\$2,020
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	-\$137,952	-\$520,642	-\$77,471	-\$631,762		\$33,649	-\$137,952	\$636	-\$138,969		\$1,653	\$111,120
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0	\$0				\$0	\$0				\$0	
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0	\$0	\$5,020,832	\$4,949,683		\$71,149	\$0	-\$25,015	\$9,584		-\$34,599	
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>													
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$287,567	-\$27,727,043	-\$6,355,706	-\$567,820	\$0	-\$33,514,929	\$287,567	-\$295,516	\$374,407	\$0	-\$382,355	-\$22,299,962
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$188,215	-\$32,946,311	-\$2,677,704	-\$12,736,430	\$0	-\$22,887,585	\$188,215	-\$229,896	\$221,618	\$0	-\$263,299	-\$15,350,620
RSVA - Global Adjustment 12	1589	\$99,352	\$5,219,268	-\$3,678,002	\$12,168,610	\$0	-\$10,627,344	\$99,352	-\$65,620	\$152,789	\$0	-\$119,057	-\$6,949,342
Group 2 Accounts													
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$75,050	\$1,363,934		\$1,363,934		-\$0	\$75,050		\$75,049		\$1	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0	\$0	-\$502,482	-\$502,482		\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery													
Variance - Ontario Clean Energy Benefit Act ³	1508	\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$1,383	-\$86		\$86		\$0	\$1,383		\$1,385		\$2	
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$0	\$4,431,595	\$147,000	\$4,431,595		\$147,000	\$0				\$0	
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$334	\$50,731				\$50,731	\$334	\$558			\$892	
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$0	\$0	\$225,388			\$225,388	\$0	\$1,139			\$1,139	
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508	\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1508	\$0	\$0	\$548,080			\$548,080	\$0	\$44			\$44	
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pa	1508	\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508	\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0	\$0	\$522,056			\$522,056	\$0	\$1,683			\$1,683	
Retail Cost Variance Account - Retail	1518	-\$45,403	-\$371,177		-\$331,689		-\$39,488	-\$45,403	-\$435	-\$45,224		-\$613	
Misc. Deferred Debits	1525	\$0	\$0				\$0	\$0				\$0	
Retail Cost Variance Account - STR	1548	\$112,101	\$2,011,268		\$1,697,259		\$314,009	\$112,101	\$3,454	\$110,220		\$5,336	
Board-Approved CDM Variance Account	1567	\$0	\$0				\$0	\$0				\$0	
Extra-Ordinary Event Costs	1572	\$0	\$0				\$0	\$0				\$0	
Deferred Rate Impact Amounts	1574	\$0	\$0				\$0	\$0				\$0	
RSVA - One-time	1582	\$0	\$0				\$0	\$0				\$0	
Other Deferred Credits	2425	\$0	\$0				\$0	\$0				\$0	
Group 2 Sub-Total		\$143,465	\$7,486,265	\$940,042	\$6,658,531	\$0	\$1,767,776	\$143,465	\$6,444	\$141,430	\$0	\$8,479	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0				\$0	\$0				\$0	

Account Descriptions	Account Number	2016										Principal Disposition during 2017 - instructed by OEB	
		Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016		Closing Interest Amounts as of Dec-31-16
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$32,295	-\$544,683		-\$544,683		-\$0	-\$32,295		-\$38,516	\$6,221		
Total of Group 1 and Group 2 Accounts (including 1592)		\$398,738	-\$20,785,461	-\$5,415,665	\$5,546,028	\$0	-\$31,747,153	\$398,738	-\$289,072	\$477,321	\$0	-\$367,655	-\$22,299,962
LRAM Variance Account¹¹	1568	-\$8,667	-\$149,983	\$933,405	-\$678,660	\$7,281	\$1,469,364	-\$8,667	\$0	-\$8,677	\$10		
Total including Account 1568		\$390,070	-\$20,935,443	-\$4,482,259	\$4,867,368	\$7,281	-\$30,277,789	\$390,070	-\$289,072	\$468,644	\$0	-\$367,646	-\$22,299,962
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0	\$0		\$0		\$0	\$0				\$0	
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$27,886	\$408,537		\$408,537		-\$0	\$27,886		\$27,890		-\$4	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0		\$0		\$0	\$0				\$0	
Smart Grid Capital Deferral Account	1534	\$0	\$0		\$0		\$0	\$0				\$0	
Smart Grid OM&A Deferral Account	1535	\$12,858	\$188,477		\$188,477		-\$0	\$12,858		\$12,861		-\$3	
Smart Grid Funding Adder Deferral Account	1536	\$0	\$0		\$0		\$0	\$0				\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0	\$0		\$0		\$0	\$0				\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0	-\$0		\$0		-\$0	\$0				\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$0	-\$5,973,776		-\$5,973,776		\$0	\$0				\$0	
Smart Meter OM&A Variance ⁴	1556	-\$509,395	\$509,395		\$509,394		\$1	-\$509,395		-\$509,395		\$0	
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0	\$0				\$0	\$0				\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575		\$0				\$0						
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576		\$0				\$0						

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign positive figure and credit balance are to have a negative figure) as per the related OEB decision.

For RSV/A accounts only, report the net variance to the account during the year. For all other accounts, record the transfer column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disposition As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed thru

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Smart Meter Disposition and Cost Recovery (G-2011-0001)
 The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferra

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been closed and the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.
 If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 31 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to April 30 in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differer For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be record The two are not to be netted together and recorded in one column in the first year.
 The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Ge 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected therea the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject to portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rate Account 1580 RSV/A WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispos application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders Effective May 23, 2017, per the OEB's letter titled Guidance on Disposition of Accounts 1588 and 1589, applicants must 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts with impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will need claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adjustment way the adjustment is appropriately captured in the last year of the previously disposed period and the first year of the cur Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the balance

Board Deferral/Variance Account Workform

If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (i.e. from the year the balance was last disposed to 2016), check off the checkbox

If you had Class A customer(s) during this period, Tab 5.1 will be generated and applicants must complete the information pertaining to Class A customers.

If you had any customers classed in 1580 sub-account CBR Class B accumulated (i.e. 2015 and 2016, or 2016), check off the checkbox

If you had Class A customer(s) during this period, Tab 5.3 will be generated. Account 1580 sub-account CBR Class B will be disposed through a rate rider using information in Tab 5.3.

If you only had Class B customers during this period, the balance in 1580 sub-account CBR Class B will be allocated and disposed with Account 1580 WMS.

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data for balances approved for disposition was first transferred into Account 1595 (2014). The DVA vintage year. For any new accounts that have never been disposed, start inputting data from

Account Descriptions	Account Number	2017			Projected Interest on Dec-31-16 Balances				2.1.7 RRR		Variance RRR vs. 2016 Balance (Principal + Interest)
		Interest Disposition during 2017 - instructed by OEB	Closing Principal Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Closing Interest Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Projected Interest from Jan 1, 2017 to December 31, 2017 on Dec 31-16 balance adjusted for disposition during 2017 (6)	Projected Interest from January 1, 2018 to April 30, 2018 on Dec 31-16 balance adjusted for disposition during 2017 (6)	Total Interest	Total Claim	As of Dec 31-16		
Group 1 Accounts											
LV Variance Account	1550	\$3,292	-\$302,419	-\$1,234	-\$3,327		-\$4,560	-\$306,979.00	-\$118,060		-\$0
Smart Metering Entity Charge Variance Account	1551	-\$2,912	-\$96,084	-\$502	-\$1,057		-\$1,559	-\$97,643.20	-\$293,173		\$0
RSVA - Wholesale Market Service Charge ⁹	1580	-\$60,708	-\$7,002,178	-\$193,573	-\$77,024		-\$270,597	-\$7,272,775.26	-\$22,601,693		-\$0
Variance WMS - Sub-account CBR Class A ⁹	1580		\$0	\$0			\$0	\$0.00	\$0		\$0
Variance WMS - Sub-account CBR Class B ⁹	1580	\$25,562	-\$351,426	-\$3,329	-\$3,866		-\$7,195	-\$358,620.69	\$1,461,303		\$1
RSVA - Retail Transmission Network Charge	1584	\$438	\$9,935	-\$960	\$109		-\$850	\$9,084.58	-\$57,056		-\$1
RSVA - Retail Transmission Connection Charge	1586	\$6,042	-\$2,572,072	-\$12,574	-\$28,293		-\$40,867	-\$2,612,939.08	-\$2,415,775		\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$11,451	\$2,796,072	\$25,447	\$14,669	-\$1,462,534	-\$1,422,419	\$1,373,653.40	\$1,010,864		-\$0
RSVA - Global Adjustment ¹²	1589	-\$129,880	-\$3,678,002	\$10,823	-\$33,487	\$633,729	\$611,065	-\$3,066,936.68	-\$10,746,402		-\$1
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	-\$4,919		-\$4,919
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	-\$2,633	\$1,540	-\$222	-\$222		-\$222	<input type="checkbox"/> Check to Dispose of Account \$0.00	-\$187,163		-\$4,916
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	-\$948	-\$14,011	-\$88	-\$88		-\$88	<input type="checkbox"/> Check to Dispose of Account \$0.00	-\$17,066		\$1
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$2,239	-\$77,471	-\$586	-\$586		-\$586	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$35,302		-\$1
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0		\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595		\$71,149	-\$34,599			-\$34,599	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$36,546		-\$4
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$170,959	-\$11,214,967	-\$211,396	-\$132,275	-\$828,805	-\$1,172,477	-\$12,333,155.91	-\$3,897,293		-\$8
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$41,079	-\$7,536,965	-\$222,220	-\$98,788	-\$1,462,534	-\$1,783,542	-\$9,266,219.23	-\$23,150,891		-\$7
RSVA - Global Adjustment 12	1589	-\$129,880	-\$3,678,002	\$10,823	-\$33,487	\$633,729	\$611,065	-\$3,066,936.68	-\$10,746,402		-\$1
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		-\$0	\$1			\$1	\$0.38	\$0		-\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		\$0	\$0			\$0	\$0.00	\$0		\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ³	1508		\$0	\$0			\$0	\$0.00	\$0		\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508		\$0	-\$2			-\$2	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0		\$2
Other Regulatory Assets - Sub-Account - P & OPEB	1508		\$147,000	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$147,000		\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508		\$50,731	\$892			\$892	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$51,623		-\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$226,530	\$225,388	-\$225,391			-\$225,391	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$226,527		\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0		\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0		\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0		\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0		\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1508		\$548,080	\$44			\$44	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$548,124		\$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0		\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payment	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0		\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0		\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0		\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508		\$522,056	\$1,683			\$1,683	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$523,739		\$0
Retail Cost Variance Account - Retail	1518		-\$39,488	-\$613		\$40,101	\$39,488	<input type="checkbox"/> Check to Dispose of Account \$0.00	-\$40,100		\$1
Misc. Deferred Debits	1525		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0		\$0
Retail Cost Variance Account - STR	1548		\$314,009	\$5,336		-\$319,344	-\$314,009	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$319,343		-\$1
Board-Approved CDM Variance Account	1567		\$0	\$0			\$0		\$0		\$0
Extra-Ordinary Event Costs	1572		\$0	\$0			\$0		\$0		\$0
Deferred Rate Impact Amounts	1574		\$0	\$0			\$0		\$0		\$0
RSVA - One-time	1582		\$0	\$0			\$0		\$0		\$0
Other Deferred Credits	2425		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account \$0.00	\$0		\$0
Group 2 Sub-Total		\$226,530	\$1,767,776	-\$218,051	\$0	-\$279,243	-\$497,294	\$0.38	\$1,776,256		\$1
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		\$0	\$0			\$0	\$0.00	\$0		\$0

Account Descriptions	Account Number	2017			Projected Interest on Dec-31-16 Balances				2.1.7 RRR	Variance RRR vs. 2016 Balance (Principal)
		Interest Disposition during 2017 - instructed by OEB	Closing Principal Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Closing Interest Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Projected Interest from Jan 1, 2017 to December 31, 2017 on Dec 31 -16 balance adjusted for disposition during 2017 (6)	Projected Interest from January 1, 2018 to April 30, 2018 on Dec 31 -16 balance adjusted for disposition during 2017 (6)	Total Interest	Total Claim	As of Dec 31-16	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$6,221	-\$0	\$0			\$0	-\$0.06	\$6,221	\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$61,792	-\$9,447,191	-\$429,447	-\$132,275	-\$1,108,049	-\$1,669,771	-\$12,333,155.59	-\$32,114,816	-\$7
LRAM Variance Account¹¹	1568		\$1,469,364	\$10		-\$1,469,373	-\$1,469,364	\$0.00	\$1,469,372	-\$1
Total including Account 1568		\$61,792	-\$7,977,827	-\$429,438	-\$132,275	-\$2,577,422	-\$3,139,134	-\$12,333,155.59	-\$30,645,443	-\$9
Renewable Generation Connection Capital Deferral Account ⁸	1531		\$0	\$0			\$0	\$0.00		\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532		-\$0	-\$4			-\$4	-\$4.65		\$5
Renewable Generation Connection Funding Adder Deferral Account	1533		\$0	\$0			\$0	\$0.00		\$0
Smart Grid Capital Deferral Account	1534		\$0	\$0			\$0	\$0.00		\$0
Smart Grid OM&A Deferral Account	1535		-\$0	-\$3			-\$3	-\$2.87		\$3
Smart Grid Funding Adder Deferral Account	1536		\$0	\$0			\$0	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555		\$0	\$0			\$0	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555		-\$0	\$0			\$0	-\$0.23		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555		\$0	\$0			\$0	\$0.00		\$0
Smart Meter OM&A Variance ⁴	1556		\$1	\$0			\$0	\$1.14		-\$1
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557		\$0	\$0			\$0	\$0.00		\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575		\$0					\$0.00		\$0
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576		\$0					\$0.00		\$0

UPDATED: October 10, 2017

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign positive figure and credit balance are to have a negative figure) as per the related OEB decision.

For RSVA accounts only, report the net variance to the account during this year. For all other accounts, record the transfer column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disposition As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit.

*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed thru

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Smart Meter Disposition and Cost Recovery (G-2011-0001) The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferra

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been closed and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked. If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 31 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to April 30 in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ for each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded. The two are not to be netted together and recorded in one column in the first year. The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Ge 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject to portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rate Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders Effective May 23, 2017, per the OEB's letter titled Guidance on Disposition of Accounts 1588 and 1589, applicants must 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts with impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will need claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adjustment the adjustment is appropriately captured in the last year of the previously disposed period and the first year of the current Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the balance

Check to Dispose of Account
 Check to Dispose of Account

board
Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility disposed of from the year in which the GL balance was last disposed. For example, if in the 2017 rate adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the year in which the balance approved for disposition was first transferred into Account 1595 (2014). The DVA is always the vintage year. For any new accounts that have never been disposed, start inputting data from the year in which the account was first established.

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ⁹	1580
Variance WMS – Sub-account CBR Class A ⁹	1580
Variance WMS – Sub-account CBR Class B ⁹	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) ¹²	1588
RSVA - Global Adjustment ¹²	1589
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	
RSVA - Global Adjustment 12	1589
Group 2 Accounts	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508
Variance - Ontario Clean Energy Benefit Act ³	1508
Other Regulatory Assets - Sub-Account - Capital Charges	1508
Other Regulatory Assets - Sub-Account - P & OPEB	1508
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Account	1508
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1508
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508
Retail Cost Variance Account - Retail	1518
Misc. Deferred Debits	1525
Retail Cost Variance Account - STR	1548
Board-Approved CDM Variance Account	1567
Extra-Ordinary Event Costs	1572
Deferred Rate Impact Amounts	1574
RSVA - One-time	1582
Other Deferred Credits	2425
Group 2 Sub-Total	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592

Account Descriptions	Account Number
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592
Total of Group 1 and Group 2 Accounts (including 1592)	
LRAM Variance Account¹¹	1568
Total including Account 1568	
Renewable Generation Connection Capital Deferral Account ⁸	1531
Renewable Generation Connection OM&A Deferral Account ⁸	1532
Renewable Generation Connection Funding Adder Deferral Account	1533
Smart Grid Capital Deferral Account	1534
Smart Grid OM&A Deferral Account	1535
Smart Grid Funding Adder Deferral Account	1536
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555
Smart Meter OM&A Variance ⁴	1556
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign positive figure and credit balance are to have a negative figure) as per the related OEB decision.

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transaction column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved support As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Smart Meter Disposition and Cost Recovery (G-2011-0001)
 The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferral

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 31 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to April in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ for each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Ge 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter the account is requested for disposition.

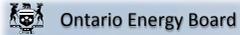
As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject to portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rate Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants must 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts with impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will need claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adjustment way the adjustment is appropriately captured in the last year of the previously disposed period and the first year of the current Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the balance

2018 Deferral/Variance Account Workform

Accounts that produced a variance on the continuity schedule are listed below.
Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2016 Balance (Principal + Interest)	Explanation
LV Variance Account	1550	\$ (0.29)	
Smart Metering Entity Charge Variance Account	1551	\$ 0.45	
RSVA - Wholesale Market Service Charge9	1580	\$ (0.41)	
Variance WMS - Sub-account CBR Class B9	1580	\$ 0.58	
RSVA - Retail Transmission Network Charge	1584	\$ (0.66)	
RSVA - Retail Transmission Connection Charge	1586	\$ 0.11	
RSVA - Power (excluding Global Adjustment)12	1588	\$ (0.25)	
RSVA - Global Adjustment 12	1589	\$ (1.25)	
Disposition and Recovery/Refund of Regulatory Balances (2011)7	1595	\$ (4,919.00)	Amount relates to 1595 (2012)
Disposition and Recovery/Refund of Regulatory Balances (2012)7	1595	\$ 4,916.14	
Disposition and Recovery/Refund of Regulatory Balances (2013)7	1595	\$ 1.01	
Disposition and Recovery/Refund of Regulatory Balances (2014)7	1595	\$ (0.61)	
Disposition and Recovery/Refund of Regulatory Balances (2016)7	1595	\$ (3.90)	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ (0.38)	
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$ 1.82	
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$ (0.32)	
Retail Cost Variance Account - Retail	1518	\$ 1.14	
Retail Cost Variance Account - STR	1548	\$ (1.48)	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ (0.15)	
LRAM Variance Account11	1568	\$ (1.11)	
Renewable Generation Connection OM&A Deferral Account8	1532	\$ 4.65	
Smart Grid OM&A Deferral Account	1535	\$ 2.87	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries4	1555	\$ 0.23	
Smart Meter OM&A Variance4	1556	\$ (1.14)	



Ontario Energy Board

2018 Deferral/Variance Account Workform

In the green shaded cells, enter the data related to the proposed load forecast. Do not enter data for the MicroFit class.

Rate Class <small>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</small>	Units	# of Customers	A		B		Distribution Revenue	C		D=A-C		E		F =B-C-E (deduct E if applicable)
			Total Metered kWh ⁴	Total Metered kW ⁴	Metered kWh for Non-RPP Customers ^{4,5}	Metered kW for Non-RPP Customers ^{4,5}		Metered kWh for Wholesale Market Participants (WMP) ⁴	Metered kW for Wholesale Market Participants (WMP) ⁴	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Total Metered 2016 kWh for Class A Customers that were Class A for the entire period the GA balance accumulated	Total Metered 2016 kWh for Customers that Transitioned Between Class A and B during the period the GA balance accumulated	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption
RESIDENTIAL	kWh	305,144	2,206,411,000		78,310,448		98,285,240	0	0	2,206,411,000	0	-	-	78,310,448
GENERAL SERVICE LESS THAN 50 KW	kWh	24,739	709,791,000		102,830,977		22,437,830	0	0	709,791,000	0	-	-	102,830,977
GENERAL SERVICE 50 TO 1,499 KW	kW	3,351	2,875,422,000	6,824,350	2,469,460,051	6,824,351	39,332,942	0	0	2,875,422,000	6,824,350	-	-	2,469,460,051
GENERAL SERVICE 1,500 TO 4,999 KW	kW	76	895,369,000	1,916,044	895,369,000	1,916,045	11,840,457	37,049,412	66,568	858,319,588	1,849,476	-	-	858,319,588
LARGE USE	kW	11	618,467,000	1,118,300	618,467,000	1,118,300	6,451,316	0	0	618,467,000	1,118,300	418,799,947	67,101,287	132,565,766
UNMETERED SCATTERED LOAD	kWh	3,573	16,731,000				599,609	0	0	16,731,000	0	-	-	-
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kW			4,800			11,465			-	4,800	-	-	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	2								-	-	-	-	-
STANDBY POWER GENERAL SERVICE LARGE USE	kW									-	-	-	-	-
SENTINEL LIGHTING	kW	47	48,000	216			4,820	0	0	48,000	216	-	-	-
STREET LIGHTING	kW	55,516	43,765,000	123,144	43,765,000	123,144	1,302,150	0	0	43,765,000	123,144	-	-	43,765,000
MICROFIT AND MICRO-NET METERING										-	-	-	-	-
FIT										-	-	-	-	-
HCI, RESOP, OTHER ENERGY RESOURCE										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
Total		392,459	7,366,004,000	9,986,854	4,208,202,476	9,981,840	\$ 180,265,829	37,049,412	66,568	7,328,954,588	9,920,286	418,799,947	67,101,287	3,685,251,830

Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	(\$7.81)
1589/total kwh	(\$0.0004)

2018 Deferral/Variance Account Worksheet

	Amounts from Sheet 2	Allocator	STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	STANDBY POWER GENERAL SERVICE LARGE USE	SENTINEL LIGHTING	STREET LIGHTING	MICROFIT AND MICRO-NET METERING	FIT
LV Variance Account	1550	(306,979)	kWh	0	0	(2)	(1,824)	0
Smart Metering Entity Charge Variance Account	1551	(97,643)	# of Customers	0	0	0	0	0
RSVA - Wholesale Market Charge	1580	(7,272,775)	kWh	0	0	(48)	(43,430)	0
RSVA - Retail Transmission Network Charge	1584	9,085	kWh	0	0	0	54	0
RSVA - Retail Transmission Connection Charge	1586	(2,612,939)	kWh	0	0	(17)	(15,525)	0
RSVA - Power (excluding Global Adjustment)	1589	1,373,653	kWh	0	0	9	8,203	0
RSVA - Global Adjustment	1589	(3,040,112)	Non-RPP kWh	0	0	0	(36,104)	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(8,907,599)		0	0	(58)	(52,521)	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferr	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed As	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Va	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	0	kWh	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0
Total of Group 2 Accounts		0		0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(0)	kWh	0	0	(0)	(0)	0
Total of Account 1592		(0)		0	0	(0)	(0)	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0						
Variance		0						
Renewable Generation Connection OM&A Deferral Account	1532	(5)	kWh	0	0	(0)	(0)	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(358,621)	kWh	0	0	(3)	(2,294)	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		(3,008,477)		0	0	(19)	(17,295)	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(5,899,122)		0	0	(39)	(35,227)	0
Balance of Account 1589 Allocated to Non-WMPs		(3,040,112)		0	0	0	(36,104)	0
Group 2 Accounts (including 1592, 1532)		(4)		0	0	(0)	(0)	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0

Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	(\$7.81)
1589/total kwh	(\$0.0004)

Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	(\$7.81)
1589/total kwh	(\$0.0004)

2018 Deferral/Variance Account Workform

1 Please enter the Year the Account 1589 GA Balance was Last Disposed. (e.g. If in the 2016 EDR process, you received approval to dispose the GA variance account balance as at December 31, 2014, enter 2014.)

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from year after the balance was last disposed to 2016)? (e.g. If you received approval to dispose the GA account balance as at December 31, 2014, the period the GA accumulated would be 2015 and 2016.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. 2015 and 2016 or 2016). (e.g. If there was no disposition of the CBR Class B balance as at December 31, 2015, the period the CBR Class B variance accumulated would be 2015 and 2016.)

3a Enter the number of transition customers you had during the period the Account 1589 GA balance accumulated.

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2016	
			January to June	July to December
Customer 1	LARGE USE	kWh	32,880,615	34,220,672
		kW	51,300	51,881
		Class A/B	B	A

3b Enter the number of customers who were Class A during the entire period since the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B).

Class A Customers - Billing Determinants by Customer

Customer	Rate Class		2016	
Customer A1	LARGE USE	kWh		418,799,947
		kW		757,636

2018 Deferral/Variance Account Workform

This tab allocates the GA balance to transition customers (i.e. Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current GA balance. The tables below calculate specific amounts for each transition customer. The general GA rate rider to non-RPP customers is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year of the Account 1589 GA Balance Last Disposed

2015

Allocation of total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2016
Total Class B Consumption for Years During Balance Accumulation (Non-RPP Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial and full year)	A	3,759,305,891	3,759,305,891
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	32,880,615	32,880,615
Transition Customers' Portion of Total Consumption	C=B/A	0.87%	

Allocation of Total GA Balance \$

Total GA Balance	D	-\$	3,066,937
Transition Customers Portion of GA Balance	E=C*D	-\$	26,825
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-\$	3,040,112

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		1				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2016	% of kWh	Customer Specific GA Allocation During the Period They Were a Class B customer	Monthly Equal Payments
Customer 1		32,880,615	32,880,615	100.00%	-\$ 26,825	-\$ 2,235
TOTAL		32,880,615	32,880,615	100.00%	-\$ 26,825	-\$ 2,235

2018 Deferral/Variance Account Workform

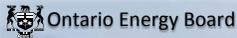
The purpose of this tab is to calculate the billing determinants for CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

Year(s) in which CBR Class B Balance accumulated

2016

(Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

	Total Metered 2016 Consumption Minus WMP		Total Metered 2016 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated		Total Metered 2016 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
RESIDENTIAL	2,206,411,000	-	0	0	0	0	2,206,411,000	-	32%
GENERAL SERVICE LESS THAN 50 KW	709,791,000	-	0	0	0	0	709,791,000	-	10%
GENERAL SERVICE 50 TO 1,499 KW	2,875,422,000	6,824,350	0	0	0	0	2,875,422,000	6,824,350	42%
GENERAL SERVICE 1,500 TO 4,999 KW	858,319,588	1,849,476	0	0	0	0	858,319,588	1,849,476	13%
LARGE USE	618,467,000	1,118,300	418,799,947	757,636	67,101,287	103,181	132,565,766	257,483	2%
UNMETERED SCATTERED LOAD	16,731,000	-	0	0	0	0	16,731,000	-	0%
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	-	-	0	0	0	0	-	-	0%
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	-	4,800	0	0	0	0	-	4,800	0%
STANDBY POWER GENERAL SERVICE LARGE USE	-	-	0	0	0	0	-	-	0%
SENTINEL LIGHTING	48,000	216	0	0	0	0	48,000	216	0%
STREET LIGHTING	43,765,000	123,144	0	0	0	0	43,765,000	123,144	1%
MICROFIT AND MICRO-NET METERING	-	-	0	0	0	0	-	-	0%
FIT	-	-	0	0	0	0	-	-	0%
HCI, RESOP, OTHER ENERGY RESOURCE	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
Total	7,328,954,588	9,920,286	418,799,947	757,636	67,101,287	103,181	6,843,053,354	9,059,469	100%



2018 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

Rate Rider Calculation for Group 1 Deferral / Variance Accounts Balances (excluding Global Adj.)

1580, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	2,206,411,000	-\$ 962,231	-	0.0004 \$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	709,791,000	-\$ 287,812	-	0.0004 \$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	6,824,350	-\$ 1,136,284	-	0.1665 \$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,818,044	-\$ 353,824	-	0.1947 \$/kW
LARGE USE	kW	1,118,300	-\$ 244,400	-	0.2185 \$/kW
UNMETERED SCATTERED LOAD	kWh	16,731,000	-\$ 6,612	-	0.0004 \$/kWh
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kW	-	-\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	4,800	-\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE LARGE USE	kW	-	-\$ -	-	\$/kW
SENTINEL LIGHTING	kW	216	-\$ 19	-	0.0878 \$/kW
STREET LIGHTING	kW	123,144	-\$ 17,295	-	0.1404 \$/kW
MICROFIT AND MICRO-NET METERING			-\$ -	-	
FIT			-\$ -	-	
HCI, RESOP, OTHER ENERGY RESOURCE			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
Total			-\$ 3,008,477		

Rate Rider Calculation for Group 1 Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	2,206,411,000	-\$ 1,775,954	-	0.0008 \$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	709,791,000	-\$ 571,315	-	0.0008 \$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	6,824,350	-\$ 2,314,445	-	0.3391 \$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,849,476	-\$ 690,867	-	0.3735 \$/kW
LARGE USE	kW	1,118,300	-\$ 487,808	-	0.4451 \$/kW
UNMETERED SCATTERED LOAD	kWh	16,731,000	-\$ 13,467	-	0.0008 \$/kWh
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kW	-	-\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	4,800	-\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE LARGE USE	kW	-	-\$ -	-	\$/kW
SENTINEL LIGHTING	kW	216	-\$ 39	-	0.1789 \$/kW
STREET LIGHTING	kW	123,144	-\$ 35,227	-	0.2861 \$/kW
MICROFIT AND MICRO-NET METERING			-\$ -	-	
FIT			-\$ -	-	
HCI, RESOP, OTHER ENERGY RESOURCE			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
			-\$ -	-	
Total			-\$ 5,899,122		

Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP calculated separately in the table above. For all rate classes without WMP customers, balances in Accounts 1580 and 1588 are included in the Deferral/Variance Account Rate Riders calculated in the first table above and disposed through a combined Deferral/Variance Account and Rate Rider.

Rate Rider Calculation for Account 1580, sub-account CBR Class B

1580, Sub-account CBR Class B

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub-account 1580 CBR Class B Balance	Rate Rider for Sub-account 1580 CBR Class B
RESIDENTIAL			-\$ 115,630	-
GENERAL SERVICE LESS THAN 50 KW			-\$ 37,198	-
GENERAL SERVICE 50 TO 1,499 KW			-\$ 150,691	-
GENERAL SERVICE 1,500 TO 4,999 KW			-\$ 44,982	-
LARGE USE			-\$ 6,947	-
UNMETERED SCATTERED LOAD			-\$ 877	-
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW			-\$ -	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW			-\$ -	-
STANDBY POWER GENERAL SERVICE LARGE USE			-\$ -	-
SENTINEL LIGHTING			-\$ 3	-
STREET LIGHTING			-\$ 2,294	-
MICROFIT AND MICRO-NET METERING			-\$ -	-
FIT			-\$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE			-\$ -	-
			-\$ -	-
			-\$ -	-
			-\$ -	-
			-\$ -	-
			-\$ -	-
Total			-\$ 358,621	

Rate rider calculated separately only if Class A customers exist during the period the balance accumulated

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	78,310,448	-\$ 64,601	-	0.0008 \$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	102,830,977	-\$ 84,829	-	0.0008 \$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,469,460,051	-\$ 2,037,157	-	0.0008 \$/kWh
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	858,319,588	-\$ 708,062	-	0.0008 \$/kWh
LARGE USE	kWh	132,565,766	-\$ 109,359	-	0.0008 \$/kWh
UNMETERED SCATTERED LOAD	kWh	-	-\$	-	-\$/kWh
STANDBY POWER GENERAL SERVICE S	kWh	-	-\$	-	-\$/kWh
STANDBY POWER GENERAL SERVICE I	kWh	-	-\$	-	-\$/kWh
STANDBY POWER GENERAL SERVICE II	kWh	-	-\$	-	-\$/kWh
SENTINEL LIGHTING	kWh	-	-\$	-	-\$/kWh
STREET LIGHTING	kWh	43,765,000	-\$ 36,104	-	0.0008 \$/kWh
MICROFIT AND MICRO-NET METERING			-\$	-	-
FIT			-\$	-	-
HCI, RESOP, OTHER ENERGY RESOUR			-\$	-	-
			-\$	-	-
			-\$	-	-
			-\$	-	-
			-\$	-	-
			-\$	-	-
Total			-\$ 3,040,112		

Rate riders for Global Adjustment is to be calculated on the basis of kWh for all classes.

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts	
RESIDENTIAL	# of Customers	305,144	-\$ 1	-\$ 0.00	per customer per month
GENERAL SERVICE LESS THAN 50 KW	# of Customers	24,739	-\$ 0	-\$ 0.0000	per customer per month
GENERAL SERVICE 50 TO 1,499 KW	# of Customers	3,351	-\$ 2	-\$ 0.0000	per customer per month
GENERAL SERVICE 1,500 TO 4,999 KW	# of Customers	76	-\$ 1	-\$ 0.0006	per customer per month
LARGE USE	# of Customers	11	-\$ 0	-\$ 0.0028	per customer per month
UNMETERED SCATTERED LOAD	# of Customers	3,573	-\$ 0	-\$ 0.0000	per customer per month
STANDBY POWER GENERAL SERVICE S	# of Customers	-	-\$	-\$	per customer per month
STANDBY POWER GENERAL SERVICE I	# of Customers	2	-\$	-\$	per customer per month
STANDBY POWER GENERAL SERVICE II	# of Customers	-	-\$	-\$	per customer per month
SENTINEL LIGHTING			-\$ 0	-\$	-
STREET LIGHTING			-\$ 0	-\$	-
MICROFIT AND MICRO-NET METERING			-\$	-\$	-
FIT			-\$	-\$	-
HCI, RESOP, OTHER ENERGY RESOUR			-\$	-\$	-
			-\$	-\$	-
			-\$	-\$	-
			-\$	-\$	-
			-\$	-\$	-
			-\$	-\$	-
Total			-\$ 4		

As per the Board's letter issued July 16, 2015 outlining details regarding the implementation of the transition to fully fixed distribution charges for residential customers, Residential rates for group 2 accounts are to be on a per

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576	
RESIDENTIAL	# of Customers	305,144	\$ -	-	per customer per month
GENERAL SERVICE LESS THAN 50 KW	# of Customers	24,739	\$ -	-	per customer per month
GENERAL SERVICE 50 TO 1,499 KW	# of Customers	3,351	\$ -	-	per customer per month
GENERAL SERVICE 1,500 TO 4,999 KW	# of Customers	76	\$ -	-	per customer per month
LARGE USE	# of Customers	11	\$ -	-	per customer per month
UNMETERED SCATTERED LOAD	# of Customers	3,573	\$ -	-	per customer per month
STANDBY POWER GENERAL SERVICE S	# of Customers	-	-\$	-	per customer per month
STANDBY POWER GENERAL SERVICE I	# of Customers	2	-\$	-	per customer per month
STANDBY POWER GENERAL SERVICE II	# of Customers	-	-\$	-	per customer per month
SENTINEL LIGHTING	kWh	216	\$ -	-	\$/kWh
STREET LIGHTING	kWh	123,144	\$ -	-	\$/kWh
MICROFIT AND MICRO-NET METERING			-\$	-	\$/kWh
FIT			-\$	-	-
HCI, RESOP, OTHER ENERGY RESOUR			-\$	-	-
			-\$	-	-
			-\$	-	-
			-\$	-	-
			-\$	-	-
			-\$	-	-
Total			\$ -		

As per the Board's letter issued July 16, 2015 outlining details regarding the implementation of the transition to fully fixed distribution charges for residential customers, Residential rates for group 2 accounts, including Accounts 1575 and 1576 are to be on a per customer basis. Please choose "# of customers" for the

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568	
RESIDENTIAL	kWh	2,206,411,000	\$ -	-	\$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	709,791,000	\$ -	-	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	6,824,350	\$ -	-	\$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,916,044	\$ -	-	\$/kW
LARGE USE	kW	1,118,300	\$ -	-	\$/kW
UNMETERED SCATTERED LOAD	kWh	16,731,000	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE 3	kW	-	\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE 7	kW	4,800	\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE 11	kW	-	\$ -	-	\$/kW
SENTINEL LIGHTING	kW	216	\$ -	-	\$/kW
STREET LIGHTING	kW	123,144	\$ -	-	\$/kW
MICROFIT AND MICRO-NET METERING		-	\$ -	-	
FIT		-	\$ -	-	
HCL, RESOP, OTHER ENERGY RESOURC		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ -	-	

GA Analysis Workform

Update from July 20th DVA workform version:
 -Cells C87, D87, E87, H87 - name of cells updated for cell reference
 -Cells F88 to F91 and G88 to G91 - formula of

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells
 Drop down cells

Note 1 Year(s) Requested for Disposition

Note 2 Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)

Year				
Total Metered excluding WMP	C = A+B	7,370,868,249	kWh	100%
RPP	A	3,158,541,740	kWh	42.9%
Non-RPP	B = D+E	4,212,326,509	kWh	57.1%
Non-RPP Class A	D	453,020,618	kWh	6.1%
Non-RPP Class B*	E	3,759,305,891	kWh	51.0%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 GA Billing Rate

GA is billed on the

GA Billing Rate Description

Note 4 Analysis of Expected GA Amount

Calendar Month	2016									
	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Non-Current month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)	
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K	
January	314,584,004	318,456,408	352,356,104	348,483,700	0.08423	\$ 29,352,782	0.09179	\$ 31,987,319	\$ 2,634,537	
February	332,428,070	352,356,104	349,450,846	329,522,812	0.10384	\$ 34,217,649	0.09851	\$ 32,461,292	\$ 1,756,357	
March	355,218,151	349,450,846	322,775,469	328,542,774	0.09022	\$ 29,641,129	0.10610	\$ 34,858,388	\$ 5,217,259	
April	328,350,048	322,775,469	301,673,331	305,247,910	0.12115	\$ 36,980,784	0.11132	\$ 33,980,197	\$ 3,000,587	
May	303,266,946	301,673,331	308,475,606	310,069,221	0.10405	\$ 32,262,702	0.10749	\$ 33,329,341	\$ 1,066,638	
June	317,343,895	308,475,606	314,347,767	323,216,056	0.11650	\$ 37,654,671	0.09545	\$ 30,850,973	\$ 6,803,698	
July	318,129,183	314,347,767	333,756,816	337,538,232	0.07667	\$ 25,879,056	0.08306	\$ 28,035,926	\$ 2,156,869	
August	338,019,226	333,756,816	341,819,043	346,081,453	0.08569	\$ 29,655,720	0.07103	\$ 24,582,166	\$ 5,073,554	
September	350,262,521	341,819,043	300,996,611	309,440,089	0.07060	\$ 21,846,470	0.09531	\$ 29,492,735	\$ 7,646,265	
October	309,053,509	300,996,611	289,829,142	297,886,040	0.09720	\$ 28,954,523	0.11226	\$ 33,440,687	\$ 4,486,164	
November	296,616,960	289,829,142	297,092,490	303,880,308	0.12271	\$ 37,289,153	0.11109	\$ 33,758,063	\$ 3,531,089	
December	302,246,750	297,092,490	325,485,047	330,639,307	0.10594	\$ 35,027,928	0.08708	\$ 28,792,071	\$ 6,235,857	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	3,863,519,263	3,831,029,633	3,838,058,272	3,870,547,902		\$ 378,762,567		\$ 375,569,157	\$ 3,193,410	

Note 5 **Reconciling Items**

Item	Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	Explanation
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		-\$ 3,678,002	
1a Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	Y	-\$ 264,382	
1b Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	Y	\$ 633,729	
2a Remove prior year end unbilled to actual revenue differences	Y	\$ 127,941	
2b Add current year end unbilled to actual revenue differences	Y	\$ 291,573	
3a Remove difference between prior year accrual to forecast from long term load transfers	Y	\$ 290,285	
3b Add difference between current year accrual to forecast from long term load transfers	N		Final True-up to be completed later in 2017
4 Remove GA balances pertaining to Class A customers	N		
5 Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis	N		
6 Differences in GA IESO posted rate and rate charged on IESO invoice			
7 Difference in revenue estimate	Y	-\$ 223,898	Difference related to revenue calculated in 'Expected GA Amount' Table compared to calculated amount in general ledger.
8			
9			
10			
Adjusted Net Change in Principal Balance in the GL		-\$ 2,822,754	
Net Change in Expected GA Balance in the Year Per Analysis		-\$ 3,193,410	
Unresolved Difference		\$ 370,656	
Unresolved Difference as % of Expected GA Payments to IESO		0.1%	

Note 7 **Summary of GA (if multiple years requested for disposition)**

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K59)	Net Change in Principal Balance in the GL (cell D65)	Reconciling Items (sum of cells D66 to D78)	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	Payments to IESO (cell J59)	Unresolved Difference as % of Expected GA Payments to IESO
2016	-\$ 3,193,410	-\$ 3,678,002	\$ 855,248	-\$ 2,822,754	\$ 370,656	\$ 375,569,157	0.1%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
Cumulative Balance	-\$ 3,193,410	-\$ 3,678,002	\$ 855,248	-\$ 2,822,754	\$ 370,656	\$ 375,569,156.96	N/A

Additional Notes and Comments

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2014

2015

2016

GA Rates per IESO website

	2016			2015			2014		
	First Estimate	Second Estimate	Actual	First Estimate	Second Estimate	Actual	First Estimate	Second Estimate	Actual
January	0.08423	0.09214	0.09179	0.05549	0.06161	0.05068	0.03626	0.01806	0.01261
February	0.10384	0.09678	0.09851	0.06981	0.04095	0.03961	0.02231	0.01118	0.01330
March	0.09022	0.10299	0.10610	0.03604	0.05740	0.06290	0.01103	-0.00800	-0.00027
April	0.12115	0.11177	0.11132	0.06705	0.09268	0.09559	-0.00965	0.05453	0.05198
May	0.10405	0.11493	0.10749	0.09416	0.09730	0.09668	0.05356	0.07352	0.07196
June	0.11650	0.09360	0.09545	0.09228	0.09768	0.09540	0.07190	0.06664	0.06025
July	0.07667	0.08412	0.08306	0.08888	0.08413	0.07883	0.05976	0.05753	0.06256
August	0.08569	0.07050	0.07103	0.08905	0.07355	0.08010	0.06108	0.06897	0.06761
September	0.07060	0.09148	0.09531	0.09270	0.07191	0.06703	0.08049	0.08072	0.07963
October	0.09720	0.11780	0.11226	0.06371	0.07193	0.07544	0.07492	0.10135	0.10014
November	0.12271	0.11500	0.11109	0.07623	0.12448	0.11320	0.09901	0.08504	0.08232
December	0.10594	0.07872	0.08708	0.11482	0.08809	0.09471	0.07318	0.05789	0.07444