



Response to OEB Staff Interrogatory Question #1

Question #1:

Hydro Ottawa stated that:

Hydro Ottawa notes that customers who have exited Class A, and would be impacted by six months of variance they did not contribute to, have not been addressed as part of the new EDDVAR models. As such, Hydro Ottawa has incorporated the exit of Class A customers into the EDDVAR model. Within the EDDVAR model, Hydro Ottawa is not providing customer level detail for customers that have either exited or entered Class A during the 2015 year. In order to maintain privacy for these customers and their consumption data, Hydro Ottawa has netted the impact of Class A movements during the year. As a result, in tab 5a. GA Allocation Class A of the EDDVAR model, only one customer is indicated as a Former Class B Customer.

Please provide the following details:

- a) Number of customers who are formerly Class A who have since become Class B and the amounts allocated to these customers.
- b) Number of customers who are formerly Class B customers who have since become Class A and the amounts allocated to these customers.
- c) Please explain the methodology in calculating the GA attributable to those who exited Class A and how that results in negative consumption used in the calculation.
 - i. Please explain whether these customers will be charged/credited the GA rate rider to current Class B customers.
- d) Hydro Ottawa proposes a separate rate rider for any customer entering or exiting Class A with a debit balance.
 - i. Please show the calculation of the rate riders.
 - ii. Why is a rate rider proposed instead of a billing adjustment to the specific customer?



Response:

a) A total of 4 Customers transitioned in Class A in 2015. The amounts allocated to these customers have not been provided due to privacy concerns.

b) See response a) above.

c) The Global Adjustment rate rider is designed to be billed to all customers in 2017 who are Class B Global Adjustment Participants. On Tab "4. Billing Determinants", the formulas in column S removes Class A customer kWh related to 2015 from the billing determinates. This concept works properly for customers entering Class A. However, the opposite is required for customers leaving Class A. As a result, Hydro Ottawa entered a negative kWh balance, which is the net of customer entering and exiting Class A.

i.) The customers who exited Class A during 2015 are proposed to be billed the Global Adjustment rate rider. As this would apply to the customers full yearly consumption, an offset, in the form of another rate rider or adjustment, would be required to reflect that fact that the customer should only be impacted for a half years' worth of the variance account.

d) i) Please see table 1 below for the calculation of the rate rider. The amount of the Global Adjustment to be allocated to customers entering and exiting Class A is based on a half years' worth of consumption. The rate rider itself is calculated using a full year of forecasted consumption as rate riders are applied to billed quantities.

The rate rider itself would be the same numerical value for customers entering or exiting Class A. Customers entering Class A would not receive the typical Class B Global Adjustment rate rider; as a result the rate rider will be in the same direction of the typical rider. As customers exiting Class A would receive the typical Class B Global Adjustment rate rider, as a result the rate rider would be in the opposite



direction. This is to offset the impact of only contributing to the variance account for half the year.

Table 1 – Calculation of Rate Rider for Customers Entering and Exiting Class A

A - Portion of Global Adjustment Class B allocated to Customer exiting and entering Class A	\$156,412
B - KWH	-142,500,000
Rate Rider (A / B) exiting (entering)	-\$0.001098

e) ii) Hydro Ottawa received IR: OEB Staff #4 on November 9, 2016. The new question relates to the disposition of CBR Class B and how to compensate for customers entering and exiting Class A. The new question may add extra complexity to Hydro Ottawa's billing system and would therefore impact how Hydro Ottawa would recommend disposing of CBR Class B variance balance as well as the Class B Global Adjustment variance balance. Hydro Ottawa will respond to its preferred treatment of disposing of these balances the week of November 14, once a more thorough understanding of the impact is understood.



Response to OEB Staff Interrogatory Question #2

Question #2:

Hydro Ottawa is requesting to dispose Account 1508, sub-account Pole Attachments of \$227k to collect the difference between the \$57 pole attachment rate included in Hydro Ottawa's distribution rates commencing Jan. 1, 2016 and the \$53 rate from the pole attachment decision.

- a) Hydro Ottawa states that is it recording entries to debit the 1508 sub-account to record additional revenue as a result of a lower pole attachment charge. In the accounting order in EB-2015-004 for the 1508 sub-account, it states that assuming the final approved rate is lower than \$57, the entry to record the variance would include a credit to the 1508 sub-account. Please reconcile the difference in the two journal entries.
- b) In the pole attachment decision, it states that "If Hydro Ottawa has already issued invoices for 2016 based on the interim rate of \$22.35, Hydro Ottawa should issue subsequent invoices for the difference based on the OEB approved final rate."
 - i. Please indicate the rate that Hydro Ottawa has charged in 2016 and whether Hydro Ottawa has issued invoices for the difference between \$22.35 and the OEB approved final rate.
 - ii. Please explain how a debit balance of for the sub-account was derived, including an explanation on rates used to calculate the variance.

Response:

- a) As part of the Ontario Energy Boards December 22, 2015 decision related to Hydro Ottawa's Custom IR Application it sated "As part of the filing on December 7, 2015, Hydro Ottawa provided a determination of distribution rates based on its proposed



\$57 pole attachment charge. In the interest of fixing final rates for its distribution customers, the OEB approves a variance account to record the difference between revenue based on the final pole attachment charge yet to be approved by the OEB for Hydro Ottawa for 2016, and revenue based on the pole attachment charge underpinning the distribution rates approved by this order (i.e. \$57), with interest. This revenue offset variance account will preserve (emphasis added) the relationship between pole attachment revenues and those from distribution service and allow future reconciliation between these two amounts and the base revenue requirement approved for 2016 in this application”¹

As Hydro Ottawa’s 2016 distribution rates are based on a revenue requirement using a Pole Attachment charge of \$57.00, 2016 distribution rates are lower than they would have otherwise been if its rates had been based on its approved Pole Attachment charge of \$53.00. Please see Table 1.

Table 1 – Revenue Requirement Comparison for 2016 (\$000)

	Pole Attachment Rate of \$57	Pole Attachment Rate of \$53
Base Revenue Requirement	\$175,045	\$175,045
Other Revenue (including Pole Attachment)	11,697	11,472
Revenue Requirement from Rates	\$163,348	\$163,574

If a credit was recorded into 1508, it would result in a regulatory liability to Hydro Ottawa’s electricity customers when they have already benefited from a lower revenue requirement from rates being charged in 2016, than required for 2016. The February 25, 2016 Pole Attachment Decision ultimately requires Hydro Ottawa to recover more revenue from its electricity customers.

The accounting order also stated that “This account shall only capture the differences until the final charge is approved by the OEB.” This statement would

¹ EB-2015-0004 Hydro Ottawa Limited Decision and Rate Order, December 22, 2015, p. 6 and 7.



1 result in Hydro Ottawa not being able to record any amount in the Pole Attachment
2 variance account, as is requires Hydro Ottawa to stop recording into the approved
3 account once the actual number required to calculate the amount to go into the
4 account, is approved. As a result, Hydro Ottawa has relied on the intent written in
5 the decision, as described above, to interpret the wording in the accounting order.
6

7 b) i) Hydro Ottawa had issued most invoices based on a pole attachment charge of
8 \$22.35 when the final Pole Attachment rate for 2016 was approved. For pole
9 attachers already invoiced, additional invoices were issued for the difference
10 between the interim charge of \$22.35 and the approved charge of \$53.00. Where
11 invoices had not already been issued, invoices were produced using the approved
12 charge of \$53.00.
13

14 b) ii) Hydro Ottawa used the same methodology deriving its forecasted pole attachment
15 revenue based on the approved \$53.00 charge as it did for the proposed \$57.00
16 charge. Using the same forecasted count mix of full, clearance and overlash/partial
17 pole attachments, Hydro Ottawa calculated forecasted pole attachment revenue for
18 the approved \$53.00 charge and subtracted this amount from the revenue based on
19 the proposed \$57.00 charge. Please see Table 2 for rates used in calculating the
20 different in the pole attachment revenue.
21
22

Table 2 – Pole Attachment Rates

	Proposed	Approved
Full	57.00	53.00
Clearance	28.50	26.50
Overlash / Partial	14.25	13.25



Response to OEB Staff Interrogatory Question #3

Question #3:

DVA Continuity Schedule

In Hydro Ottawa's 2016 Custom IR application, Account 1595 (2010), (2011), (2012) and (2013) were approved for disposition. However, in the DVA continuity schedule of the current proceeding, the amounts for these accounts were inputted in the "Disposition during 2016 Instructed by the OEB" columns for Account 1595 (2011), (2012), (2013), and (2014).

- a) Please explain why this is the case and revise the DVA continuity schedule as appropriate.
- b) Account 1595 is expected to be requested for disposition after the expiry of the associated rate riders. As such, no further transactions are expected to be recorded in Account 1595 after the disposition of the account and a \$0 balance is expected. In the DVA continuity schedule, transaction amounts are included in 2015 for Account 1595 (2010), (2011), (2012), and (2013). Please explain what these transaction amounts relate to and revise the DVA continuity schedule as appropriate.

Response:

- a) Hydro Ottawa has revised the originally submitted DVA Schedule; the amounts in "Disposition during 2016 Instructed by the OEB" columns for Uniform System of Account ("USofA") 1595 Sub-Accounts are now correctly shown in the corresponding years, 2010 to 2013.

In reviewing this schedule Hydro Ottawa noted some required revisions in the billing determinants tab for the Metered kWh for Non-RPP Customers and the Metered



1 kWh for Class A Customers in the 2015 columns. Please refer to Attachment Att-
2 OEB-Q1(DVA), for the updates to the DVA Schedule. The changes described above
3 impacts the dispositions originally requested by Hydro Ottawa. A new schedule of
4 Tariff of rates and charges will be provided when Hydro Ottawa proposes the
5 treatment for the Global Adjustment and CBR variance dispositions for customers
6 entering and exiting Class A.

7
8 b) As part of Hydro Ottawa's Custom IR 2016 – 2020 Application the USofA 1595 Sub-
9 Accounts were disposed of according to Electricity Distributors' Deferral and
10 Variance Account Review Initiative ("EDDVAR"), Hydro Ottawa requested disposition
11 of 2014 balances held in USofA 1595 sub accounts. Hydro Ottawa did not request
12 final disposition or to discontinue the use of these accounts. Disposition of USofA
13 1595 balances were part of the Approved Settlement Agreement and did not indicate
14 they were on a final basis. As such, Hydro Ottawa has requested disposition of
15 USofA 1595 Sub-Account balances related to 2015 transactions as part of its 2017
16 Application.

17
18 Transaction balances for USofA 1595 (2010) and (2012) are the result of 2015 billing
19 activity.

20
21 The transaction balance for USofA 1595 (2011) is mainly related to recording Hydro
22 One rate rider charges to Hydro Ottawa. A review of the OEB's Accounting
23 Procedures Guidance, published March 2015, indicates these charges should have
24 been recorded into USofA 4750, with the variance transferred to USofA 1550. 2016
25 year end balances will reflect Hydro One rate rider charges for 2016 being recorded
26 into USofA 4750. The remainder of the balance in USofA 1595 (2011) relates to
27 2015 billing activity.

28
29 The majority of the transaction balance for USofA 1595 (2013) is the differences
30 between the accrued portion of Hydro Ottawa's unbilled 2014 rate rider and what
31 was billed. The remaining transaction balance, less than 2%, relates to Hydro One
32 rate rider charges, treatment as noted above, and 2015 billing activity.



- 1
- 2 No revisions to the DVA continuity schedule have been made for the transactions
- 3 recorded in 2015 for the USofA 1595 Sub-Accounts 2010, 2011, 2015 and 2013.






2017 Deferral/Variance Account Workform

Version 2.8

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2016-0084
Name of Contact and Title	April Barrie, Manager. Rates and Revenue
Phone Number	613-738-5499 ext. 106
Email Address	AprilBarrie@HydroOttawa.com

General Notes

Notes

-  Pale green cells represent input cells.
-  Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.
-  White cells contain fixed values, automatically generated values or formulae.

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Ontario Energy Board

2017 Deferral/Variance Account Workform

		2010									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions' Debit / (Credit) during 2010	OEB-Approved Disposition during 2010	Principal Adjustments ² during 2010	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	OEB-Approved Disposition during 2010	Interest Adjustments ¹ during 2010	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts											
LV Variance Account	1550	-\$485,007	-\$1,144,417			-\$1,609,423	\$9,854	-\$8,572			\$1,282
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ¹⁰	1580	-\$8,151,520	-\$8,098,525			-\$16,250,046	-\$170,060	-\$104,549			-\$274,609
Variance WMS – Sub-account CBR Class A ¹⁰	1580										
Variance WMS – Sub-account CBR Class B ¹⁰	1580										
RSVA - Retail Transmission Network Charge	1584	-\$5,627,447	\$392,976			-\$5,234,471	-\$175,452	-\$38,900			-\$214,352
RSVA - Retail Transmission Connection Charge	1586	-\$6,297,270	-\$2,755,674			-\$9,052,944	-\$86,192	-\$60,931			-\$147,123
RSVA - Power (excluding Global Adjustment)	1588	\$7,793,003	\$3,479,179			\$11,272,182	\$163,258	\$49,751			\$213,009
RSVA - Global Adjustment	1589	\$16,654,694	-\$6,031,437			\$10,623,257	\$299,648	\$96,331			\$395,979
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁹	1595	-\$1,080,273	-\$533,002			-\$1,613,275	\$1,649,384	-\$10,515			\$1,638,869
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁹	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁹	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁹	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁹	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁹	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁹	1595	\$0				\$0					\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$2,826,180	-\$14,690,899	\$0	\$0	-\$11,864,719	\$1,690,440	-\$77,386	\$0	\$0	\$1,613,055
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$13,828,514	-\$8,659,462	\$0	\$0	-\$22,487,976	\$1,390,792	-\$173,716	\$0	\$0	\$1,217,076
RSVA - Global Adjustment	1589	\$16,654,694	-\$6,031,437	\$0	\$0	\$10,623,257	\$299,648	\$96,331	\$0	\$0	\$395,979
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$511,250	\$431,280			\$942,530	\$220	\$6,061			\$6,281
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act ³	1508										
Other Regulatory Assets - Sub-Account - Capital Charges ⁴	1508	\$0	\$92,803			\$92,803	-\$2,124	\$2,124			\$0
Other Regulatory Assets - Sub-Account - P & OPEB ⁴	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost ⁴	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account ⁴	1508					\$0					\$0
Retail Cost Variance Account - Retail	1518	-\$605,761	-\$188,350			-\$794,111	-\$11,961	-\$5,884			-\$17,845
Misc. Deferred Debits	1525					\$0	-\$82	\$82			\$0
Retail Cost Variance Account - STR	1548	\$780,921	\$551,064			\$1,331,984	\$10,882	\$8,070			\$18,952
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	\$4,664				\$4,664	\$17	\$37			\$54
Other Deferred Credits	2425					\$0					\$0
Group 2 Sub-Total			\$886,797	\$0	\$0	\$1,577,870	-\$3,049	\$10,492	\$0	\$0	\$7,443
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$200,861				-\$200,861	-\$8,296	-\$1,008			-\$9,002
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0	-\$121,512			-\$121,512					\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$2,625,319	-\$13,925,614	\$0	\$0	-\$10,609,222	\$1,679,095	-\$68,500	\$0	\$0	\$1,610,595
LRAM Variance Account¹²	1568	\$0				\$0					\$0
Total including Account 1568			-\$13,925,614	\$0	\$0	-\$10,609,222	\$1,679,095	-\$68,500	\$0	\$0	\$1,610,595
Renewable Generation Connection Capital Deferral Account ⁸	1531					\$0					\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$0	\$197,472			\$197,472	\$0	\$767			\$767
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	\$92,621			\$92,621	\$0	\$555			\$555
Smart Grid Funding Adder Deferral Account	1536					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0				\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$10,662,940	-\$3,949,848			-\$14,612,788					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$11,758,035	-\$2,905,311			\$8,852,725					\$0
Smart Meter OM&A Variance ⁵	1556	\$8,874,724	\$4,752,896			\$13,627,620	-\$102,955	-\$11,852			-\$114,807

Ontario Energy Board

2017 Deferral/Variance Account Workform

		2011									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions' 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-31-10	OEB-Approved Disposition during 2011	Interest Adjustments ² during 2011	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts											
LV Variance Account	1550	-\$1,609,423	-\$1,024,964	-\$1,609,423		-\$1,024,964	\$1,282	-\$30,468	-\$22,377		-\$6,809
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ¹⁰	1580	-\$16,250,046	-\$7,769,682	-\$16,250,046		-\$7,769,682	-\$274,609	-\$301,929	-\$513,484		-\$63,054
Variance WMS – Sub-account CBR Class A ¹⁰	1580										
Variance WMS – Sub-account CBR Class B ¹⁰	1580										
RSVA - Retail Transmission Network Charge	1584	-\$5,234,471	\$776,427	-\$5,234,471		\$776,427	-\$214,352	-\$70,687	-\$291,299		\$6,260
RSVA - Retail Transmission Connection Charge	1586	-\$9,052,944	-\$1,220,099	-\$9,052,943		-\$1,220,100	-\$147,123	-\$144,981	-\$280,201		-\$11,903
RSVA - Power (excluding Global Adjustment)	1588	\$11,272,182	-\$7,111,287	\$11,850,893		-\$7,489,998	\$213,009	\$30,356			\$243,365
RSVA - Global Adjustment	1589	\$10,623,257	-\$5,192,002	\$10,623,257		-\$5,192,002	\$395,979	\$133,356	\$552,141		-\$22,806
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁹	1595	-\$1,613,275	-\$405,063	-\$1,613,274	\$405,064	\$0	\$1,638,869	-\$27,337	\$1,615,153	\$3,621	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁹	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁹	1595	\$0		-\$10,623,257		\$10,623,257	\$0		-\$552,141		\$552,141
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁹	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁹	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁹	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁹	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$11,864,719	-\$21,946,670	-\$22,109,264	\$405,064	-\$11,297,061	\$1,613,055	-\$411,690	\$507,792	\$3,621	\$697,193
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$22,487,976	-\$16,754,668	-\$32,732,521	\$405,064	-\$6,105,059	\$1,217,076	-\$545,046	-\$44,349	\$3,621	\$720,000
RSVA - Global Adjustment	1589	\$10,623,257	-\$5,192,002	\$10,623,257	\$0	-\$5,192,002	\$395,979	\$133,356	\$552,141	\$0	-\$22,806
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$942,530	\$705,283	\$942,530		\$705,283	\$6,281	\$17,946	\$20,145		\$4,082
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 ⁴	1508	\$92,803	\$1,270	\$94,159		-\$86	\$0	\$1,388			\$1,388
Other Regulatory Assets - Sub-Account - P & OPEB ⁴	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost ⁴	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account ⁴	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	-\$794,111	-\$148,075	-\$823,629		-\$118,557	-\$17,845	-\$12,732			-\$30,576
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$1,331,984	-\$893,533			\$438,451	\$18,952	\$23,399			\$42,350
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	\$4,664		\$4,786		-\$123	\$54	\$69			\$123
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$1,577,870	-\$335,055	\$217,846	\$0	\$1,024,968	\$7,443	\$30,069	\$20,145	\$0	\$17,367
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$200,861		-\$200,861		\$0	-\$9,902	-\$2,953	-\$12,855		\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$121,512	-\$423,171			-\$544,683	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		-\$10,609,222	-\$22,704,896	-\$22,092,279	\$405,064	-\$10,816,775	\$1,610,595	-\$384,573	\$515,082	\$3,621	\$714,561
LRAM Variance Account¹²	1568	\$0				\$0	\$0				\$0
Total including Account 1568		-\$10,609,222	-\$22,704,896	-\$22,092,279	\$405,064	-\$10,816,775	\$1,610,595	-\$384,573	\$515,082	\$3,621	\$714,561
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$197,472	\$211,064			\$408,537	\$767	\$4,219			\$4,985
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	\$92,621	\$95,856			\$188,477	\$555	\$1,739			\$2,294
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$14,612,788	-\$3,343,772			-\$17,956,560	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$8,852,725	-\$2,882,519			\$5,970,205	\$0				\$0
Smart Meter OM&A Variance ⁵	1556	\$13,627,620	\$5,268,480			\$18,896,100	-\$114,807	-\$394,587			-\$509,395

Ontario Energy Board

2017 Deferral/Variance Account Workform

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions' 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	-\$1,024,964	-\$30,829			-\$1,055,793	-\$6,809	-\$15,282			-\$22,092
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ¹⁰	1580	-\$7,769,682	-\$9,808,445			-\$17,578,127	-\$63,054	-\$178,134			-\$241,188
Variance WMS – Sub-account CBR Class A ¹⁰	1580										
Variance WMS – Sub-account CBR Class B ¹⁰	1580										
RSVA - Retail Transmission Network Charge	1584	\$776,427	-\$1,681,231			-\$904,804	\$6,260	\$3,977			\$10,237
RSVA - Retail Transmission Connection Charge	1586	-\$1,220,100	-\$1,683,899			-\$2,903,999	-\$11,903	-\$24,873			-\$36,775
RSVA - Power (excluding Global Adjustment)	1588	-\$7,489,998	-\$288,893			-\$7,778,891	\$243,365	-\$131,402			\$111,964
RSVA - Global Adjustment	1589	-\$5,192,002	-\$5,253,421			-\$10,445,423	-\$22,806	-\$127,080			-\$149,886
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁹	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁹	1595	\$0	\$20,740,824	\$21,566,079		-\$825,255	\$0	-\$188,428	-\$782,598		\$594,170
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁹	1595	\$10,623,257	-\$11,455,366	\$0		-\$832,109	\$552,141	\$85,259			\$637,400
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁹	1595		\$0			\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁹	1595					\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁹	1595					\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁹	1595					\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$11,297,061	-\$9,461,260	\$21,566,079	\$0	-\$42,324,400	\$697,193	-\$575,964	-\$782,598	\$0	\$903,828
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$6,105,059	-\$4,207,839	\$21,566,079	\$0	-\$31,878,977	\$720,000	-\$448,884	-\$782,598	\$0	\$1,053,714
RSVA - Global Adjustment	1589	-\$5,192,002	-\$5,253,421	\$0	\$0	-\$10,445,423	-\$22,806	-\$127,080	\$0	\$0	-\$149,886
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$705,283	\$274,349			\$979,632	\$4,062	\$11,689			\$15,771
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
Other Regulatory Assets - Sub-Account - Capital Charges ⁴	1508	-\$86				-\$86	\$1,388	-\$1			\$1,386
Other Regulatory Assets - Sub-Account - P & OPEB ⁴	1508	\$0	\$4,976,895			\$4,976,895	\$0				\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost ⁴	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account ⁴	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	-\$118,557	-\$102,703			-\$221,259	-\$30,576	-\$2,445			-\$33,021
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$438,451	\$442,637			\$881,088	\$42,350	\$10,058			\$52,408
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	-\$123				-\$123	\$123	-\$2			\$121
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$1,024,968	\$5,591,178	\$0	\$0	\$6,616,146	\$17,367	\$19,300	\$0	\$0	\$36,667
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		-\$10,816,775	-\$3,870,082	\$21,566,079	\$0	-\$36,252,937	\$714,561	-\$556,664	-\$782,598	\$0	\$940,494
LRAM Variance Account¹²	1568	\$0				\$0	\$0				\$0
Total including Account 1568		-\$10,816,775	-\$3,870,082	\$21,566,079	\$0	-\$36,252,937	\$714,561	-\$556,664	-\$782,598	\$0	\$940,494
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$408,537				\$408,537	\$4,985	\$6,022			\$11,007
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	\$188,477				\$188,477	\$2,294	\$2,778			\$5,072
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$17,956,560	-\$1,474,685			-\$19,431,245	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$5,970,205	-\$2,986,888			\$2,983,317	\$0				\$0
Smart Meter OM&A Variance ⁵	1556	\$18,896,100				\$18,896,100	-\$509,395				-\$509,395

Ontario Energy Board

2017 Deferral/Variance Account Workform

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions' 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
Group 1 Accounts											
LV Variance Account	1550	-\$1,055,793	\$15,980	-\$1,024,964		-\$14,849	-\$22,092	-\$1,109	-\$21,877		-\$1,324
Smart Metering Entity Charge Variance Account	1551	\$0	\$159,042	\$0		\$159,042	\$0	\$1,811	\$0		\$1,811
RSVA - Wholesale Market Service Charge ¹⁰	1580	-\$17,578,127	-\$5,223,229	-\$7,769,681		-\$15,031,675	-\$241,188	-\$194,941	-\$177,269		-\$258,861
Variance WMS - Sub-account CBR Class A ¹⁰	1580										
Variance WMS - Sub-account CBR Class B ¹⁰	1580										
RSVA - Retail Transmission Network Charge	1584	-\$904,804	\$563,006	\$776,426		-\$1,118,224	\$10,237	-\$14,417	\$17,673		-\$21,853
RSVA - Retail Transmission Connection Charge	1586	-\$2,903,999	-\$1,703,996	-\$1,220,099		-\$3,387,896	-\$36,775	-\$32,194	-\$29,838		-\$39,131
RSVA - Power (excluding Global Adjustment)	1588	-\$7,778,891	\$9,979,249	\$7,489,997	-\$5,010,026	\$4,680,329	\$111,964	-\$21,749	\$133,261		-\$43,047
RSVA - Global Adjustment	1589	-\$10,445,423	-\$1,288,246	-\$5,192,002		-\$6,541,667	-\$149,886	-\$20,555	-\$99,128		-\$71,314
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁹	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁹	1595	-\$825,255	-\$461,966			-\$1,287,221	\$594,170	-\$24,722			\$569,447
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁹	1595	-\$832,109	-\$449,650			-\$1,281,759	\$637,400	-\$14,681			\$622,718
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁹	1595	\$0	-\$11,831			-\$11,831	\$0	-\$138,505			-\$138,505
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁹	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁹	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁹	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$42,324,400	\$1,578,359	-\$21,920,317	-\$5,010,026	-\$23,835,750	\$903,828	-\$461,062	-\$177,178	\$0	\$619,943
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$31,878,977	\$2,866,605	-\$16,728,315	-\$5,010,026	-\$17,294,083	\$1,053,714	-\$440,507	-\$78,050	\$0	\$691,257
RSVA - Global Adjustment	1589	-\$10,445,423	-\$1,288,246	-\$5,192,002	\$0	-\$6,541,667	-\$149,886	-\$20,555	-\$99,128	\$0	-\$71,314
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$979,632	\$133,197			\$1,112,829	\$15,771	\$14,969			\$30,741
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 ⁴	1508	-\$86				-\$86	\$1,386	-\$1			\$1,385
Other Regulatory Assets - Sub-Account - P & OPEB ⁴	1508	\$4,976,895	-\$1,867,100			\$3,109,795	\$0				\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost ⁴	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account ⁴	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	-\$221,259	-\$65,539			-\$286,799	-\$33,021	-\$3,715			-\$36,736
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$881,088	\$407,733			\$1,288,821	\$52,408	\$15,835			\$68,243
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	-\$123				-\$123	\$121	-\$2			\$119
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$6,616,146	-\$1,391,709	\$0	\$0	\$5,224,437	\$36,667	\$27,087	\$0	\$0	\$63,753
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		-\$36,252,937	\$186,649	-\$21,920,317	-\$5,010,026	-\$19,155,996	\$940,494	-\$433,976	-\$177,178	\$0	\$683,696
LRAM Variance Account¹²	1568	\$0	-\$779,519		\$100,859	-\$678,660	\$0	-\$3,316		\$2,733	-\$683
Total including Account 1568		-\$36,252,937	-\$592,870	-\$21,920,317	-\$4,909,167	-\$19,834,656	\$940,494	-\$437,292	-\$177,178	\$2,733	\$683,113
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$408,537				\$408,537	\$11,007	\$6,006			\$17,013
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	\$188,477				\$188,477	\$5,072	\$2,771			\$7,842
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$19,431,245				-\$19,431,245	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	\$2,983,317	-\$2,983,317			-\$0	\$0				\$0
Smart Meter OM&A Variance ⁵	1556	\$18,896,100				\$18,896,100	-\$509,395				-\$509,395

Ontario Energy Board

2017 Deferral/Variance Account Workform

		2014									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions' Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments ² during 2014	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
Group 1 Accounts											
LV Variance Account	1550	-\$14,849	\$22,091	-\$30,829		\$38,071	-\$1,324	\$1,000	-\$668		\$344
Smart Metering Entity Charge Variance Account	1551	\$159,042	-\$115,435	\$0		\$43,607	\$1,811	\$1,762	\$0		\$3,573
RSVA - Wholesale Market Service Charge ¹⁰	1580	-\$15,031,675	-\$958,913	-\$9,808,445		-\$6,182,143	-\$258,861	-\$237,221	-\$208,104		-\$287,978
Variance WMS – Sub-account CBR Class A ¹⁰	1580										
Variance WMS – Sub-account CBR Class B ¹⁰	1580										
RSVA - Retail Transmission Network Charge	1584	-\$1,118,224	-\$2,087,168	-\$1,681,231		-\$1,524,161	-\$21,853	-\$39,154	-\$32,150		-\$28,857
RSVA - Retail Transmission Connection Charge	1586	-\$3,387,896	\$7,365	-\$1,683,899		-\$1,696,632	-\$39,131	-\$54,262	-\$31,690		-\$61,703
RSVA - Power (excluding Global Adjustment)	1588	\$4,680,329	-\$9,520,151	-\$288,894		-\$4,550,928	-\$43,047	-\$64,514	-\$25,546		-\$82,014
RSVA - Global Adjustment	1589	-\$6,541,667	\$13,456,856	-\$5,253,421		\$12,168,610	-\$71,314	-\$48,991	-\$127,983		\$7,678
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁹	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁹	1595	-\$1,287,221	\$4,925			-\$1,282,296	\$569,447	-\$18,869			\$550,579
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁹	1595	-\$1,281,759	-\$370,120			-\$1,651,880	\$622,718	-\$21,321			\$601,398
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁹	1595	-\$11,831	-\$236,158			-\$247,989	-\$138,505	-\$2,460			-\$140,965
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁹	1595	\$0	-\$631,762			-\$631,762	\$0	-\$131,435			-\$131,435
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁹	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁹	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$23,835,750	-\$428,470	-\$18,746,719	\$0	-\$5,517,501	\$619,943	-\$615,465	-\$426,141	\$0	\$430,619
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$17,294,083	-\$13,885,326	-\$13,493,298	\$0	-\$17,686,112	\$691,257	-\$566,474	-\$298,158	\$0	\$422,941
RSVA - Global Adjustment	1589	-\$6,541,667	\$13,456,856	-\$5,253,421	\$0	\$12,168,610	-\$71,314	-\$48,991	-\$127,983	\$0	\$7,678
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$1,112,829	\$110,160			\$1,222,989	\$30,741	\$16,804			\$47,544
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 ⁴	1508	-\$86				-\$86	\$1,385	-\$1			\$1,384
Other Regulatory Assets - Sub-Account - P & OPEB ⁴	1508	\$3,109,795	\$1,321,800			\$4,431,595	\$0				\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost ⁴	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account ⁴	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	-\$286,799	-\$44,891			-\$331,689	-\$36,736	-\$4,533			-\$41,269
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$1,288,821	\$408,439			\$1,697,259	\$68,243	\$21,737			\$89,980
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	-\$123				-\$123	\$119	-\$2			\$117
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$5,224,437	\$1,795,508	\$0	\$0	\$7,019,945	\$63,753	\$34,004	\$0	\$0	\$97,758
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		-\$19,155,996	\$1,367,038	-\$18,746,719	\$0	\$957,761	\$683,696	-\$581,460	-\$426,141	\$0	\$528,377
LRAM Variance Account¹²	1568	-\$678,660				-\$678,660	-\$583				-\$583
Total including Account 1568		-\$19,834,656	\$1,367,038	-\$18,746,719	\$0	\$279,101	\$683,113	-\$581,460	-\$426,141	\$0	\$527,794
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$408,537				\$408,537	\$17,013	\$6,006			\$23,018
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	\$188,477				\$188,477	\$7,842	\$2,771			\$10,613
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$19,431,245	\$19,431,245			-\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	-\$0	-\$2,986,888			-\$2,986,888	\$0				\$0
Smart Meter OM&A Variance ⁵	1556	\$18,896,100	-\$18,386,705			\$509,394	-\$509,395				-\$509,395

Ontario Energy Board

2017 Deferral/Variance Account Workform

		2015									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-15	Transactions' 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	Closing Interest Amounts as of Dec-31-15
Group 1 Accounts											
LV Variance Account	1550	\$38,071	\$182,301			\$220,372	\$344	\$1,741			\$2,085
Smart Metering Entity Charge Variance Account	1551	\$43,607	-\$193,675			-\$150,068	\$3,573	-\$262			\$3,311
RSVA - Wholesale Market Service Charge ¹⁰	1580	-\$6,182,143	-\$15,345,233			-\$21,527,376	-\$287,978	-\$117,550			-\$405,528
Variance WMS – Sub-account CBR Class A ¹⁰	1580	\$0	\$90,421			\$90,421	\$0	\$318			\$318
Variance WMS – Sub-account CBR Class B ¹⁰	1580	\$0	\$1,790,495			\$1,790,495	\$0	\$5,866			\$5,866
RSVA - Retail Transmission Network Charge	1584	-\$1,524,161	-\$66,469			-\$1,590,630	-\$28,857	-\$17,006			-\$45,863
RSVA - Retail Transmission Connection Charge	1586	\$1,696,632	\$162,829			\$1,859,461	\$61,703	\$15,981			\$77,685
RSVA - Power (excluding Global Adjustment)	1588	-\$4,550,928	-\$1,799,204			-\$6,350,131	-\$82,014	-\$45,929			-\$127,943
RSVA - Global Adjustment	1589	\$12,168,610	-\$6,949,342			\$5,219,268	\$7,678	\$91,674			\$99,352
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁹	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁹	1595	-\$1,282,296	-\$1,830			-\$1,284,126	\$550,579	-\$15,275			\$535,303
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁹	1595	-\$1,651,880	-\$168,934			-\$1,820,814	\$601,398	-\$20,249			\$581,148
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁹	1595		-\$2,020			-\$250,008	-\$140,965	-\$3,883			-\$144,848
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁹	1595	-\$631,762	\$111,120			-\$520,642	-\$131,435	-\$6,517			-\$137,952
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁹	1595					\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁹	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$5,517,501	-\$22,209,541	\$0	\$0	-\$27,727,042	\$430,619	-\$143,054	\$0	\$0	\$287,565
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$17,686,112	-\$15,260,198	\$0	\$0	-\$32,946,310	\$422,941	-\$234,728	\$0	\$0	\$188,214
RSVA - Global Adjustment	1589	\$12,168,610	-\$6,949,342	\$0	\$0	\$5,219,268	\$7,678	\$91,674	\$0	\$0	\$99,352
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$1,222,989	\$140,945			\$1,363,934	\$47,544	\$27,505			\$75,049
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 ⁴	1508	-\$96				-\$96	\$1,384	-\$1			\$1,383
Other Regulatory Assets - Sub-Account - P & OPEB ⁴	1508	\$4,431,595				\$4,431,595	\$0				\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost ⁴	1508	\$0	\$50,731			\$50,731	\$0	\$334			\$334
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account ⁴	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	-\$331,689	-\$39,487			-\$371,176	-\$41,269	-\$4,134			-\$45,403
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$1,697,259	\$314,008			\$2,011,268	\$89,980	\$22,121			\$112,101
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	-\$123				-\$123	\$117	-\$1			\$116
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$7,019,945	\$466,198	\$0	\$0	\$7,486,143	\$97,758	\$45,823	\$0	\$0	\$143,580
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0	-\$32,295			-\$32,295
Total of Group 1 and Group 2 Accounts (including 1592)		\$957,761	-\$21,743,343	\$0	\$0	-\$20,785,582	\$528,377	-\$129,526	\$0	\$0	\$398,851
LRAM Variance Account¹²	1568	-\$678,660	\$528,677			-\$149,982	-\$583	-\$8,084			-\$8,668
Total including Account 1568		\$279,101	-\$21,214,666	\$0	\$0	-\$20,935,564	\$527,794	-\$137,611	\$0	\$0	\$390,183
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$408,537				\$408,537	\$23,018	\$4,867			\$27,885
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	\$188,477				\$188,477	\$10,613	\$2,245			\$12,858
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁵	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$0				-\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	-\$2,986,888	-\$2,986,888			-\$5,973,776	\$0				\$0
Smart Meter OM&A Variance ⁵	1556	\$509,394				\$509,394	-\$509,395				-\$509,395

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If you have a Class A customer, 1580 Sub-account CBR Class B should be disposed through a rate rider calculated outside the model (if significant).

If you have only Class B customers, the balance applicable to Class B will be allocated and disposed with Account 1580 when the check box below is left unchecked See note 10 below.

Please click if you have one or more Class A customers. ☐

		2016				Projected Interest on Dec-31-15 Balances				2.1.7 RRR	
Account Descriptions	Account Number	Principal Disposition during 2016 - instructed by OEB	Interest Disposition during 2016 - instructed by OEB	Closing Principal Balances as of Dec 31-15 Adjusted for Dispositions during 2016	Closing Interest Balances as of Dec 31-15 Adjusted for Dispositions during 2016	Projected Interest from Jan 1, 2016 to December 31, 2016 on Dec 31 -15 balance adjusted for disposition during 2016 ⁷	Projected Interest from January 1, 2017 to April 30, 2017 on Dec 31 -15 balance adjusted for disposition during 2016 ⁷	Total Interest	Total Claim	As of Dec 31-15	Variance RRR vs. 2015 Balance (Principal + Interest)
Group 1 Accounts											
LV Variance Account	1550	\$38,071	\$798	\$182,301	\$1,287	\$2,005		\$3,292	\$185,593.31	\$222,457	-\$0
Smart Metering Entity Charge Variance Account	1551	\$43,607	\$4,093	-\$193,675	-\$782	-\$2,130		-\$2,912	-\$196,587.09	-\$146,756	\$0
RSVA - Wholesale Market Service Charge ¹⁰	1580	-\$6,182.143	-\$361,700	-\$15,345.233	-\$43,828	-\$16,880		-\$60,708	-\$15,405,941.01	-\$21,932,905	-\$1
Variance WMS - Sub-account CBR Class A ¹⁰	1580			\$90,421	\$318	\$0		\$0	\$0	\$90,739	\$0
Variance WMS - Sub-account CBR Class B ¹⁰	1580	\$0	\$0	\$1,790,495	\$5,866	\$19,695		\$25,562	\$0	\$1,796,361	\$0
RSVA - Retail Transmission Network Charge	1584	-\$1,524,161	-\$47,032	-\$66,469	\$1,169	-\$731		\$438	-\$66,030.87	-\$1,636,493	-\$0
RSVA - Retail Transmission Connection Charge	1586	-\$1,096,632	-\$81,936	\$162,829	\$4,251	\$1,791		\$6,042	\$168,871.64	-\$1,611,487	\$0
RSVA - Power (excluding Global Adjustment)	1588	-\$4,550,928	-\$136,284	-\$1,799,204	\$8,341	-\$19,791		-\$11,451	-\$1,810,654.20	-\$6,478,074	\$0
RSVA - Global Adjustment	1589	\$12,168,610	\$152,789	-\$6,949,342	-\$53,437	-\$76,443		-\$129,880	-\$7,079,222.51	\$5,318,620	\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁸	1595	\$0	-\$0	\$0	\$0	-\$0		\$0	\$0	\$0	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁸	1595	-\$1,282,296	\$535,287	-\$1,830	\$16	-\$20		-\$4	-\$1,834.10		\$748,823
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁸	1595	-\$1,651,880	\$581,699	-\$188,934	-\$551	-\$2,078		-\$2,629	-\$191,562.85	-\$2,008,488	-\$748,823
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁸	1595	-\$247,989	-\$143,922	-\$2,020	-\$926	-\$22		-\$948	-\$2,967.83	-\$394,856	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁸	1595	-\$631,762	-\$138,969	\$111,120	\$1,017	\$1,222		\$2,239	\$113,359.37	-\$658,594	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁸	1595	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁸	1595	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$5,517,501	\$364,823	-\$22,209,541	-\$77,257	-\$93,382	\$0	-\$170,639	-\$24,286,976.14	-\$27,439,478	-\$1
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$17,686,112	\$212,034	-\$15,260,198	-\$23,820	-\$16,939	\$0	-\$40,759	-\$17,207,753.63	-\$32,758,097	-\$1
RSVA - Global Adjustment	1589	\$12,168,610	\$152,789	-\$6,949,342	-\$53,437	-\$76,443	\$0	-\$129,880	-\$7,079,222.51	\$5,318,620	\$0
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$1,363,934	\$75,049	\$0	-\$0	\$0		-\$0	\$0	\$1,438,984	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	-\$502,482		\$502,482	\$0	\$0		-\$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	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Capital Charges ⁴	1508	-\$86	\$1,385	\$0	-\$2	\$0		-\$2	\$0	\$1,297	\$0
Other Regulatory Assets - Sub-Account - P & OPEB ⁴	1508	\$4,431,595		\$0	\$0	\$0		\$0	\$0	\$4,431,595	\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost ⁴	1508			\$50,731	\$334	\$568		\$892	\$0	\$51,065	\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account ⁴	1508			\$0	\$0	\$226,530		\$226,530	\$226,530.27	\$0	\$0
Retail Cost Variance Account - Retail	1518	-\$331,689	-\$45,224	-\$39,487	-\$179	-\$434		-\$613	\$0	-\$416,579	\$0
Misc. Deferred Debits	1525			\$0	\$0	\$0		\$0	\$0	\$0	-\$0
Retail Cost Variance Account - STR	1548	\$1,697,259	\$110,220	\$314,008	\$1,881	\$3,454		\$5,335	\$0	\$2,123,370	\$1
Board-Approved CDM Variance Account	1567			\$0	\$0	\$0		\$0	\$0	\$0	\$0
Extra-Ordinary Event Costs	1572			\$0	\$0	\$0		\$0	\$0	\$0	\$0
Deferred Rate Impact Amounts	1574			\$0	\$0	\$0		\$0	\$0	\$0	\$0
RSVA - One-time	1582	-\$123	\$116	\$0	\$0	\$0		\$0	\$0	-\$7	-\$0
Other Deferred Credits	2425			\$0	\$0	\$0		\$0	\$0	\$0	\$0
Group 2 Sub-Total		\$6,658,409	\$141,546	\$827,734	\$2,034	\$230,108	\$0	\$232,142	\$226,530.27	\$7,629,724	\$1
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0	\$0	-\$0	\$0		-\$0	\$0	\$0	-\$1
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683	-\$38,516	\$0	\$6,221	\$0		\$6,221	\$0	-\$578,978	\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$596,225	\$467,853	-\$21,381,807	-\$69,002	\$136,726	\$0	\$67,724	-\$24,060,445.87	-\$20,386,732	-\$0
LRAM Variance Account ¹²	1568	-\$678,660	-\$8,677	\$528,677	\$9	\$5,815		\$5,824	\$0	-\$158,650	\$0
Total including Account 1568		-\$82,435	\$459,176	-\$20,853,129	-\$68,994	\$142,542	\$0	\$73,548	-\$24,060,445.87	-\$20,545,382	-\$0
Renewable Generation Connection Capital Deferral Account ⁸	1531			\$0	\$0	\$0		\$0	\$0	\$0	\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$408,537	\$27,890	\$0	-\$5	\$0		-\$5	\$0	\$436,421	-\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0	\$0		\$0	\$0	\$0	\$0
Smart Grid Capital Deferral Account	1534			\$0	\$0	\$0		\$0	\$0	\$0	\$0
Smart Grid OM&A Deferral Account	1535	\$188,477	\$12,861	\$0	-\$2	\$0		-\$2	-\$2.43	\$201,335	\$0
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0	\$0		\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁸	1555			\$0	\$0	\$0		\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁵	1555	-\$0		-\$0	\$0	-\$0		-\$0	-\$0.00	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵	1555	-\$5,973,776		\$0	\$0	\$0		\$0	\$0	-\$5,973,776	\$0
Smart Meter OM&A Variance ⁵	1556	\$509,394	-\$509,395	-\$0	\$0	-\$0		-\$0	-\$0.00	\$0	\$0

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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. 2015 Balance (Principal + Interest)	Explanation
LV Variance Account	1550	\$ (0.39)	Rounding - Not Material
RSVA - Wholesale Market Service Charge10	1580	\$ (0.77)	Rounding - Not Material
RSVA - Retail Transmission Network Charge	1584	\$ (0.46)	Rounding - Not Material
RSVA - Retail Transmission Connection Charge	1586	\$ 0.17	Rounding - Not Material
RSVA - Power (excluding Global Adjustment)	1588	\$ 0.45	Rounding - Not Material
RSVA - Global Adjustment	1589	\$ 0.26	Rounding - Not Material
Disposition and Recovery/Refund of Regulatory Balances (2009)8	1595	\$ (0.01)	Rounding - Not Material
Disposition and Recovery/Refund of Regulatory Balances (2010)8	1595	\$ 748,822.89	Disposition and Recovery/Refund of Regulatory Balances for 2010 & 2011 Net to Zero
Disposition and Recovery/Refund of Regulatory Balances (2011)8	1595	\$ (748,823.11)	Disposition and Recovery/Refund of Regulatory Balances for 2010 & 2011 Net to Zero
Disposition and Recovery/Refund of Regulatory Balances (2012)8	1595	\$ 0.04	Rounding - Not Material
Disposition and Recovery/Refund of Regulatory Balances (2013)8	1595	\$ 0.21	Rounding - Not Material
Other Regulatory Assets - Sub-Account - Capital Charges 4	1508	\$ 0.10	Rounding - Not Material
Retail Cost Variance Account - Retail	1518	\$ 0.37	Rounding - Not Material
Misc. Deferred Debits	1525	\$ (0.40)	Rounding - Not Material
Retail Cost Variance Account - STR	1548	\$ 0.81	Rounding - Not Material
RSVA - One-time	1582	\$ (0.01)	Rounding - Not Material
PILs and Tax Variance for 2006 and Subsequent Years (excludes 1592 - account and contra account)	1592	\$ (0.52)	Rounding - Not Material (below)
Renewable Generation Connection OM&A Deferral Account9	1532	\$ (0.01)	Rounding - Not Material
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries5	1555	\$ 0.14	Rounding - Not Material
Smart Meter OM&A Variance5	1556	\$ 0.32	Rounding - Not Material

Identify the total consumption for former Class B customers prior to becoming Class A customers (i.e. Jan 1. to June 30, 2015) in column Q.

Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	Units	# of Customers	A		B		Distribution Revenue	C		D=A-C		E	
			Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers	Estimated Metered kW for Non-RPP Customers		Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Metered kWh for any Class A Customers in 2015 (partial or full year) (if applicable)*	Metered kWh Consumption for New Class A customer(s) the period prior to becoming Class A (i.e. Jan. 1 - June 30, 2015)
RESIDENTIAL	kWh	301,258	2,198,259,000		89,475,408	-	93,241,643			2,198,259,000	-		
GENERAL SERVICE LESS THAN 50KW	kWh	24,626	716,896,000		104,595,553	-	21,581,215			716,896,000	-		
GENERAL SERVICE 50 TO 1,499 KW	kW	3,323	2,907,445,000	6,908,640	2,633,200,805	6,256,983	37,851,271			2,907,445,000	6,908,640		
GENERAL SERVICE 1,500 TO 4,999 KW	kW	76	877,400,000	1,877,691	865,967,416	1,853,225	11,181,781	37,835,194	67,462	839,564,806	1,810,229		
LARGE USE	kW	11	619,253,000	1,119,726	564,803,671	1,021,271	6,175,787			619,253,000	1,119,726	489,476,358	- 72,452,292
UNMETERED SCATTERED LOAD	kWh	3,525	16,690,000		-	571,198				16,690,000	-		
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kW				-	-				-	-		
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	2		4,800	-	-	10,956			-	4,800		
STANDBY POWER GENERAL SERVICE LARGE USE	kW				-	-				-	-		
SENTINEL LIGHTING	kW	51	48,000	216		4,513				48,000	216		
STREET LIGHTING	kW	55,516	43,653,000	123,144	45,151,658	127,372	1,228,726			43,653,000	123,144		
MICROFIT AND MICRO-NET METERING													
FIT					-	-				-	-		
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE					-	-				-	-		
					-	-				-	-		
					-	-				-	-		
					-	-				-	-		
					-	-				-	-		
					-	-				-	-		
					-	-				-	-		
					-	-				-	-		
					-	-				-	-		
					-	-				-	-		
Total		388,388	7,379,644,000	10,034,217	4,303,194,310	9,258,851	\$ 171,847,070	37,835,194	67,462	7,341,808,806	9,966,755	489,476,358	

² The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50KW	GENERAL SERVICE 50 TO 1,499 KW	GENERAL SERVICE 1,500 TO 4,999 KW	LARGE USE	UNMETERED SCATTERED LOAD	STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW
LV Variance Account	1550	185,593	kWh	55,285	18,029	73,120	22,066	15,574	420	0
Smart Metering Entity Charge Variance Account	1551	(196,587)	# of Customers	(181,732)	(14,855)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(15,405,941)	kWh	(4,612,794)	(1,504,324)	(6,100,939)	(1,761,730)	(1,299,431)	(35,022)	0
RSVA - Retail Transmission Network Charge	1584	(66,031)	kWh	(19,669)	(6,415)	(26,015)	(7,851)	(5,541)	(149)	0
RSVA - Retail Transmission Connection Charge	1586	168,872	kWh	50,304	16,405	66,532	20,078	14,171	382	0
RSVA - Power (excluding Global Adjustment)	1588	(1,810,654)	kWh	(542,140)	(176,803)	(717,041)	(207,055)	(152,722)	(4,116)	0
RSVA - Global Adjustment	1589	(7,235,634)	Non-RPP kWh	(168,232)	(196,660)	(4,950,940)	(1,557,053)	(277,855)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(1,834)	kWh	(546)	(178)	(723)	(218)	(154)	(4)	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(191,563)	kWh	(57,063)	(18,609)	(75,472)	(22,776)	(16,075)	(433)	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(2,968)	kWh	(884)	(288)	(1,169)	(353)	(249)	(7)	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	113,359	kWh	33,768	11,012	44,662	13,478	9,512	256	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	kWh	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(17,207,754)		(5,275,472)	(1,676,025)	(6,737,045)	(1,944,361)	(1,434,915)	(38,674)	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	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	0	0
Other Regulatory Assets - Sub-Account - Other	1508	226,530	kWh	67,479	22,006	89,249	26,933	19,009	512	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		226,530		67,479	22,006	89,249	26,933	19,009	512	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	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	0	0
Total of Account 1592		0		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0								
Variance		0								
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		8,842		(120,538)	5,101	80,935	24,424	17,238	465	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(17,216,595)		(5,154,933)	(1,681,126)	(6,817,950)	(1,968,786)	(1,452,153)	(39,138)	0
Balance of Account 1589 Allocated to Non-WMPs		(7,235,634)		(168,232)	(196,660)	(4,950,940)	(1,557,053)	(277,855)	0	0
Group 2 Accounts (including 1592, 1532)		226,530		67,479	22,006	89,249	26,933	19,009	512	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption										
Account 1589 / Number of Customers		(\$18.23)								
1589/total kwh		(\$0.0010)								

2017 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	SENITEL LIGHTING	STREET LIGHTING	MICROFIT AND MICRO- NET METERING	FIT
LV Variance Account	1550	185,593	kWh	0	0	1	1,098	0	0
Smart Metering Entity Charge Variance Account	1551	(196,587)	# of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(15,405,941)	kWh	0	0	(101)	(91,601)	0	0
RSVA - Retail Transmission Network Charge	1584	(66,031)	kWh	0	0	(0)	(391)	0	0
RSVA - Retail Transmission Connection Charge	1586	168,872	kWh	0	0	1	999	0	0
RSVA - Power (excluding Global Adjustment)	1588	(1,810,654)	kWh	0	0	(12)	(10,766)	0	0
RSVA - Global Adjustment	1589	(7,235,634)	Non-RPP kWh	0	0	0	(84,894)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(1,834)	kWh	0	0	(0)	(11)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(191,563)	kWh	0	0	(1)	(1,133)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(2,968)	kWh	0	0	(0)	(18)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	113,359	kWh	0	0	1	671	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	kWh	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(17,207,754)		0	0	(111)	(101,151)	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	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	0
Other Regulatory Assets - Sub-Account - Other	1508	226,530	kWh	0	0	1	1,340	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
Total of Group 2 Accounts		226,530		0	0	1	1,340	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	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	0
Total of Account 1592		0		0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0							
Variance		0							
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		8,842		0	0	1	1,215	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(17,216,595)		0	0	(113)	(102,367)	0	0
Balance of Account 1589 Allocated to Non-WMPs		(7,235,634)		0	0	0	(84,894)	0	0
Group 2 Accounts (including 1592, 1532)		226,530		0	0	1	1,340	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption									
Account 1589 / Number of Customers		(\$18.23)							
1589/total kwh		(\$0.0010)							

2017 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator	HCL, RESOP, OTHER ENERGY RESOURCE SERVICE						
LV Variance Account	1550	185,593	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(196,587)	# of Customers	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(15,405,941)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(66,031)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	168,872	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(1,810,654)	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	(7,235,634)	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(1,834)	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(191,563)	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(2,968)	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	113,359	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	kWh	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(17,207,754)		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	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	0	0
Other Regulatory Assets - Sub-Account - Other	1508	226,530	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		226,530		0	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	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	0	0
Total of Account 1592		0		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0								
Variance		0								
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		8,842		0	0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(17,216,595)		0	0	0	0	0	0	0
Balance of Account 1589 Allocated to Non-WMPs		(7,235,634)		0	0	0	0	0	0	0
Group 2 Accounts (including 1592, 1532)		226,530		0	0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption										
Account 1589 / Number of Customers		(\$18.23)								
1589/total kwh		(\$0.0010)								



Ontario Energy Board

2017 Deferral/Variance Account Workform

This tab allocates the GA balance to former Class B customers who contributed to the current GA balance but are now Class A customers. The tables below calculate specific amounts for each customer who made the change. Consistent with both decisions for 2016 rates and EDDVAR, distributors are generally expected to settle the amount through 12 equal adjustments to bills. A one-time settlement is acceptable if the affected customer has expressed a clear preference for this approach. (see Filing Requirements section 2.9.5.1)

Year of Group 1 Account Balance Last Disposed

2014

(e.g. If in the 2015 EDR process, you received approval to dispose the GA variance account balance as of December 31, 2013, please enter 2013 in cell B16.)

Allocation of total Non-RPP consumption (kWh) between Class B and New Class A (Former Class B) customers

		Total	2015
Total Class B Consumption for Years Since Last Disposition (Non-RPP consumption LESS WMP and Class A)	A	3,279,198,674	3,279,198,674
New Class A Customer(s)' Former Class B Consumption	B	- 72,452,293	- 72,452,293
Portion of Consumption of Former Class B Customers	C=B/A	-2.21%	

Allocation of Total GA Balance \$

Total GA Balance	D	-\$ 7,079,223
New Class A Customer(s)' Former Class B Portion of GA Balance	E=C*D	\$ 156,411.96
GA Balance to be disposed to Current Class B Customers	F=D-E	-\$ 7,235,634

Allocation of GA Balances to Former Class B Customers

# of Former Class B customer(s)		1			
Customer		Total Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A	Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A in 2015	% of kWh	Customer specific GA allocation for the period prior to becoming Class A
Customer 1		(72,452,293)	(72,452,293)	100.00%	\$ 156,412
Total		(72,452,293)	(72,452,293)	100.00%	\$ 156,412

					Monthly Equal Payments



Ontario Energy Board

2017 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

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

1550, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	2,198,259,000	-\$ 120,538	- 0.0001	\$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	716,896,000	\$ 5,101	0.0000	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	6,908,640	\$ 80,935	0.0117	\$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,877,691	\$ 24,424	0.0130	\$/kW
LARGE USE	kW	1,119,726	\$ 17,238	0.0154	\$/kW
UNMETERED SCATTERED LOAD	kWh	16,690,000	\$ 465	0.0000	\$/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
SENITEL LIGHTING	kW	216	\$ 1	0.0062	\$/kW
STREET LIGHTING	kW	123,144	\$ 1,215	0.0099	\$/kW
MICROFIT AND MICRO-NET METERING		-	\$ -	-	
FIT		-	\$ -	-	
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ 8,842		

Rate Rider Calculation for 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 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	2,198,259,000	-\$ 5,154,933	- 0.0023	\$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	716,896,000	-\$ 1,681,126	- 0.0023	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	6,908,640	-\$ 6,817,980	- 0.9869	\$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,810,229	-\$ 1,968,786	- 1.0876	\$/kW
LARGE USE	kW	1,119,726	-\$ 1,452,153	- 1.2969	\$/kW
UNMETERED SCATTERED LOAD	kWh	16,690,000	-\$ 39,138	- 0.0023	\$/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
SENITEL LIGHTING	kW	216	-\$ 113	- 0.5211	\$/kW
STREET LIGHTING	kW	123,144	-\$ 102,367	- 0.8313	\$/kW
MICROFIT AND MICRO-NET METERING		-	\$ -	-	
FIT		-	\$ -	-	
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			-\$ 17,216,595		

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	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	89,475,408	-\$ 168,232	- 0.0019	\$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	104,595,553	-\$ 196,660	- 0.0019	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,633,200,605	-\$ 4,950,940	- 0.0019	\$/kWh
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	828,132,222	-\$ 1,557,053	- 0.0019	\$/kWh
LARGE USE	kWh	147,779,606	-\$ 277,855	- 0.0019	\$/kWh
UNMETERED SCATTERED LOAD	kWh	-	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kWh	-	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kWh	-	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE LARGE USE	kWh	-	\$ -	-	\$/kWh
SENITEL LIGHTING	kWh	-	\$ -	-	\$/kWh
STREET LIGHTING	kWh	45,151,658	-\$ 84,894	- 0.0019	\$/kWh
MICROFIT AND MICRO-NET METERING		-	\$ -	-	
FIT		-	\$ -	-	
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			-\$ 7,235,634		

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

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Balance of Group 2 Accounts	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	# of Customers	301,258	\$ 67,479	\$ 0.02
GENERAL SERVICE LESS THAN 50KW	kWh	716,896,000	\$ 22,006	\$ 0.0000
GENERAL SERVICE 50 TO 1,499 KW	kW	6,908,640	\$ 89,249	\$ 0.0129
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,877,691	\$ 26,933	\$ 0.0143
LARGE USE	kW	1,119,726	\$ 19,009	\$ 0.0170
UNMETERED SCATTERED LOAD	kWh	16,690,000	\$ 512	\$ 0.0000
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kW	-	\$ -	\$ -
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	4,800	\$ -	\$ -
STANDBY POWER GENERAL SERVICE LARGE USE	kW	-	\$ -	\$ -
SENITEL LIGHTING	kW	216	\$ 1	\$ 0.0068
STREET LIGHTING	kW	123,144	\$ 1,340	\$ 0.0109
MICROFIT AND MICRO-NET METERING		-	\$ -	\$ -
FIT		-	\$ -	\$ -
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
Total			\$ 226,530	

per customer per month

\$/kWh

\$/kW

\$/kW

\$/kW

\$/kWh

\$/kW

\$/kW

\$/kW

\$/kW

\$/kW

As per the Board's
regarding the implem
distribution charges for r
group 2 accounts are to b

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	Balance of Accounts 1575 and 1576	Rate Rider for Accounts 1575 and 1576
RESIDENTIAL	# of Customers	301,258	\$ -	-
GENERAL SERVICE LESS THAN 50KW	kWh	716,896,000	\$ -	-
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,907,445,000	\$ -	-
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	877,400,000	\$ -	-
LARGE USE	kWh	619,253,000	\$ -	-
UNMETERED SCATTERED LOAD	kWh	16,690,000	\$ -	-
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kWh	-	\$ -	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kWh	-	\$ -	-
STANDBY POWER GENERAL SERVICE LARGE USE	kWh	-	\$ -	-
SENITEL LIGHTING	kW	216	\$ -	-
STREET LIGHTING	kW	123,144	\$ -	-
MICROFIT AND MICRO-NET METERING		-	\$ -	-
FIT		-	\$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			\$ -	-

per customer per month

As per the Board's
regarding the imple
distribution charges fo
group 2 accounts, inclu
per customer basis

Rate Rider Calculation for Accounts 1568

Please indicate the Rate Rider Recovery Period (in years)

1

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Account 1568	Rate Rider for Account 1568	
RESIDENTIAL	kWh	2,198,259,000	\$ -	-	\$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	716,896,000	\$ -	-	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	6,908,640	\$ -	-	\$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,877,691	\$ -	-	\$/kW
LARGE USE	kW	1,119,726	\$ -	-	\$/kW
UNMETERED SCATTERED LOAD	kWh	16,690,000	\$ -	-	\$/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
SENITEL LIGHTING	kW	216	\$ -	-	\$/kW
STREET LIGHTING	kW	123,144	\$ -	-	\$/kW
MICROFIT AND MICRO-NET METERING		-	\$ -	-	
FIT		-	\$ -	-	
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
Total			\$ -		



Response to OEB Staff Interrogatory Question #4

Question #4:

Hydro Ottawa has customers that have entered and exited Class A in 2015. Hydro Ottawa has proposed an allocation of the Account 1589 balance to these specific customers, but have not done so for Account 1580 CBR Class B. Please calculate an allocation of the Account 1580 CBR Class B balance to customers who have entered and exited Class A in 2015 and propose the corresponding rate riders/bill adjustment.

Response:

Using the same methodology for calculating the Global Adjustment Class B adjustment for customers entering and exiting Class A, Hydro Ottawa has determined that for customers who have entered and exited Class A in 2015 the net allocation of Account 1580 CBR Class B is a credit of \$19,399. This represents 1.068% of the Metered kWh's. As referenced in IR: OEB Staff #1, Hydro Ottawa will respond to its preferred treatment of disposing of these balances the week of November 14.