October 14, 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) Interrogatory Responses

Please find attached Hydro Ottawa's responses to Board Staff's interrogatory questions received November 7, 2017.

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

Respectfully,

Original approved by Gregory Van Dusen

Gregory Van Dusen
Director, Regulatory Affairs
Tel. / tél. 613-738-5499 | ext. / poste 7472
regulatoryaffairs@hydroottawa.com

Response to OEB Staff Interrogatory Question #1

Question #1:

Ref: Revenue Requirement Workform (RRWF) – Tab 12 Res_Rate_Design

In cell D41 of the above noted tab in the RRWF, Hydro Ottawa entered 4 as the number of remaining transition years. As stated on page 27 of the approved settlement proposal in EB-2015-0004, "for the residential class, charges will be fully fixed by 2020, as proposed by Hydro Ottawa and as required by the OEB." Therefore, the transition years remaining now for residential rates to be fully fixed are 2018, 2019 and 2020.

Please confirm that there are three remaining years in Hydro Ottawa's conversion to a fully fixed residential rate.

Response:

Hydro Ottawa confirms that there are three remaining years in its conversion to a fully fixed residential rate. As per the OEB's Case Management Letter dated October 31, 2017, OEB staff may update Hydro Ottawa's RRWF as necessary.

Please note, the typo does not impact the rate design present in the RRWF on Tab 13. Rate Design or the submitted bill impacts and proposed rate orders.

Response to OEB Staff Interrogatory Question #2

Question #2:

Ref: DVA Workform – Continuity Schedule – Balances in Account 1595 (multiple years)

Based on the review of the updated Continuity Schedule (filed on Oct 11, 2017), OEB staff noted that some account balances in account 1595 (for multiple years) were entered in the wrong accounts/rows. For example, the balances in account 1595 (2011) were entered in row 36 for account 1595 (2012). Please review all the balances in account 1595 Disposition and Recovery/Refund of Regulatory Balances and update the continuity schedule (and other related tabs if any) in the DVA model to ensure that these balances are filed in the correct rows for the corresponding years.

Response:

Hydro Ottawa confirms that the 1595 Sub-Accounts were entered into the correct rows of the DVA Workform and do not require updating. As noted on Tab 3. Appendix A of the DVA Workform, the variance between the DVA Workform and the RRR filing for 1595 (2011) and 1595 (2012) is a result of a portion of the 1595 (2012) being entered into the RRRs as 1595 (2011). As Hydro Ottawa believes that the RRR December 31, 2016 balance recorded in 1595 (2011) is immaterial, approximately ($4k), Hydro Ottawa has not requested to refile the RRR filing.

Please also note, per Section 2.0 of Exhibit 9-2-1, Hydro Ottawa is not requesting disposal of any Sub-Accounts to 1595 as part of this application.

Please note, for clarification purpose, Hydro Ottawa separately inputted the disposition portion originally entered into 1595 (2011) into the 2011 columns and the 1595 (2012)

into the 2012 columns. The amount was recorded into the trial balance Account 1595 during 2011. Moving all 1595 (2012) balances to be in the 2011 columns (to balance to RRR Trial Balance) or moving them to the 2012 columns (to be in the year in which disposal was approved to begin) will not impact any other tab of the DVA Workform.

Response to OEB Staff Interrogatory Question #3 Part 1

Question #3 Part 1:

Ref: GA Analysis WorkForm
Hydro Ottawa's response to Preliminary Questions 1 & 2
DVA Continuity Schedule
E9/T2/S1, page 4

1) Hydro Ottawa stated:

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

	Projected Interest	
Account Number	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)
1550	-$3,327	
1551	-$1,057	
1580	-$77,024	
1580		
1580	-$3,866	
1584	$109	
1586	-$28,293	
1588	$14,669	-$1,462,534
1589	-$33,487	$633,729
1595		

Please describe in detail how the adjustment of ($1,462,534) was derived for Account 1588. Please include in your discussion the total true-up amount from the IESO for Charge Type 1142, and how it was proportioned between Accounts 1588 and 1589.

Response:

For ease of responding, Hydro Ottawa has separated its responses to Interrogatory Question #3 into their respective parts.

The 1588 true-up model that Hydro Ottawa uses has a monthly view. Each month is updated based on updated billed and unbilled data. In order to derive the ($1,462,534) for Account 1588 Hydro Ottawa took the difference in the true-up model as at December 31, 2016 and as at June 30, 2017 for months related to 2016 only.

Charge type 1142 includes true up submission for 1588 and 1589. As discussed in Interrogatory Question #3 part 5, by business day 4 of each month end, Hydro Ottawa will estimate RPP kWh for the previous month, consisting of billed and unbilled. Estimated RPP kWh is based on estimated purchased for the month from IESO, Hydro One and Embedded generators minus estimated non-capped kWh. In addition, the business day 4 submission includes an estimate of the weighted average price for commodity purchased from IESO, Hydro One and Embedded generators and an estimate of TOU, Tiered consumption buckets for our RPP customers. The difference between fixed price for TOU and Tiered and the estimated weighted average price for RPP customers is submitted to the IESO.

Once billing data is available, Hydro Ottawa will true-up the Day 4 estimate to actual billed, and the estimated billed IESO rate to IESO billed rate ("RPP trueup"). ($1,462,534) reflects the true up on both the differences between billed and unbilled accrual and difference between estimated and actual weighted average price.

The proration of the GA between Account 1588 and 1589 is part of the true-up process however, was not part of deriving ($1,462,534). For further information regarding Hydro

Ottawa's proration of the GA please refer to Interrogatory Question #3 part 5 and Hydro Ottawa Exhibit 9-1-1 Updated October 11, 2017.

Response to OEB Staff Interrogatory Question #3 Part 2

Question #3 Part 2:

Ref: GA Analysis WorkForm
Hydro Ottawa's response to Preliminary Questions 1 & 2
DVA Continuity Schedule
E9/T2/S1, page 4

2) Hydro Ottawa has shown reconciling items 1b and 2b, but its DVA continuity schedule shows only one of these amounts.
   a. As per the OEB letter dated May 23, 2017, please make the necessary true-up adjustments to Hydro Ottawa's DVA Continuity Schedule to ensure that the balances proposed for disposition reflect actual expense and revenue components and all estimates are trued up to actuals.
   b. Explain Hydro Ottawa's rationale as to why the adjustment related to 2b was not made to the DVA Continuity Schedule.

Response:

For ease of responding, Hydro Ottawa has separated its responses to Interrogatory Question #3 into their respective parts.

a. Per the request of Board staff, as part of this Interrogatory, Hydro Ottawa has included the 2016 revenue adjustments in order to adjust the December 31, 2016 balance. Please see sub-part b.

   Attachment Att-OEB-Q3-2 DVA Workform has been updated for the revenue adjustment 2b of the GA reconciliation and the adjustments made per Interrogatory Question #4.

b. The May 23, 2017 letter instructs local distribution companies to include the RPP Settlement true-up claims pertaining to the period that is being requested for disposition. GA reconciling item 2b is not part of the RPP Settlement true-up claims. RPP Settlement true-ups are unique to 1588 and 1589 RSVA Accounts and related to the expense portion of the variance accounts. Hydro Ottawa did not include the GA reconciliation 2b in the adjustment made to the continuity schedule as it was felt that the May 23, 2017 letter did not instruct this inclusion. Furthermore, as it would result in revenue reconciliations being treated differently in 1588 and 1589 RSVA Accounts than those for other RSVA Accounts, it was felt that Hydro Ottawa's action was prudent and supported the intent of the letter.

Ontario Energy Board

2018 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utilit 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

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
Not to be disposed of until a year after rate rider has expired and that balance has been audited	
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 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 Defer	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 Acc	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	
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 Account[11]	**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 sigr 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 transa column.

2 Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed thr

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 Deferra

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

6 If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 3 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Ap in the 2017 rate decision.

7 The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differe For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be reco 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.

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

9 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

10 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.

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

12 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

oard

eferral/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 ir 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 bal Adjustment 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 wher 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 startir 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			-$10,623,257		$10,623,257			-$552,141		$552,141
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595					$0					$0
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595					$0					$0
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595					$0					$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595					$0					$0
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$0	$0	-$10,623,257	$0	$10,623,257	$0	$0	-$552,141	$0	$552,141
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$0	$0	-$10,623,257	$0	$10,623,257	$0	$0	-$552,141	$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 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 Acco	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 Defer	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 Acc	1508					$0					$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pa	1508					$0					$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accou	1508					$0					$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour	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

Account Descriptions	Account Number	2011									
		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 Account[11]	**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 RSVA 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 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 RSVA 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.

oard

eferral/Variance Account Workforn

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 fro 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
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
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 Defer	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) Variance Acc	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

Account Descriptions	Account Number	2012									
		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 Account[11]	**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[9]	1531	$0				$0	$0				$0
Renewable Generation Connection OM&A Deferral Account[9]	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 sigr 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 transa column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 thro

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 be 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 3: rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Ap 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 recor
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 t portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be inclu 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

oard

eferral/Variance Account Workforn

This continuity schedule must be completed for each account and sub-account that the utilit 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

		2013													
Account Descriptions	Account Number	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			$38,071
Smart Metering Entity Charge Variance Account	1551	$0				$0	$0				$0	$0			$43,607
RSVA - Wholesale Market Service Charge[9]	1580	$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			-$1,524,161
RSVA - Retail Transmission Connection Charge	1586	$0				$0	$0				$0	$0			-$1,696,632
RSVA - Power (excluding Global Adjustment)[12]	1588	$0				$0	$0				$0	$0			-$4,550,928
RSVA - Global Adjustment [12]	1589	$0				$0	$0				$0	$0			$12,168,610
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	-$1,657,364	-$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			
Not to be disposed of until a year after rate rider has expired and that balance has been audited															
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 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 Acco	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 Defer	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 Acc	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 Accou	1508	$0				$0	$0				$0	$0			
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour	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	Principal Adjustments(2) 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	-$1,703,576
LRAM Variance Account[11]	**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	-$1,703,576
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]	1556	$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 sigr
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 transa
column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 thro

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 be
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 3:
rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Ap
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 recor
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 t
portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be inclu
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

oard

eferral/Variance Account Workforn

This continuity schedule must be completed for each account and sub-account that the utilit 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

		2014						2015								
Account Descriptions	Account Number	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	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			
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	-$2,934,175	$1,192,167	-$40,190			$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	-$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	-$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			
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595	$0	$0				$0	$0				$0	$0			
Not to be disposed of until a year after rate rider has expired and that balance has been audited																
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 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 Acco	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 Defer	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 Acc	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 Accou	1508	$0	$0				$0	$0				$0	$0			
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour	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	-$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 Closing Principal Balance as of Dec-31-14	2014 Opening Interest Amounts as of Jan-1-14	2014 Interest Jan-1 to Dec-31-14	2014 OEB-Approved Disposition during 2014	2014 Interest Adjustments(2) during 2014	2014 Closing Interest Amounts as of Dec-31-14	2015 Opening Principal Amounts as of Jan-1-15	2015 Transactions(1) Debit / (Credit) during 2015	2015 OEB-Approved Disposition during 2015	2015 Principal Adjustments(2) during 2015	2015 Closing Principal Balance as of Dec-31-15	2015 Opening Interest Amounts as of Jan-1-15	2015 Interest Jan-1 to Dec-31-15	2015 Disposition during 2015	2015 Interest Adjustments(2) during 2015
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	-$32,295		
Total of Group 1 and Group 2 Accounts (including 1592)		$957,883	$1,117,295	-$140,078	$0	-$448,957	$528,261	$957,883	-$21,743,344	$0	$0	-$20,785,461	$528,261	-$129,523	$0	$0
LRAM Variance Account[11]	**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	$279,224	-$21,214,667	$0	$0	-$20,935,443	$527,677	-$137,607	$0	$0
Renewable Generation Connection Capital Deferral Account[9]	1531	$0	$0				$0	$0				$0	$0			
Renewable Generation Connection OM&A Deferral Account[9]	1532	$408,537	$17,013	$6,006			$23,019	$408,537				$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				$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	-$509,395			
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 sigr 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 transa column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 thro

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 be 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 3: rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Ap 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 recor
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 t portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be inclu 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

oard

eferral/Variance Account Workforn

This continuity schedule must be completed for each account and sub-account that the utilit 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

Account Descriptions	Account Number	Closing Interest Amounts as of Dec-31-15	2016 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	
Not to be disposed of until a year after rate rider has expired and that balance has been audited													
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 Acco	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 Defer	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 Acc	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 Accou	1508	$0	$0				$0	$0				$0	
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour	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	Closing Interest Amounts as of Dec-31-15	2016 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
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 Account[11]	**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[9]	1531	$0	$0		$0		$0	$0				$0	
Renewable Generation Connection OM&A Deferral Account[9]	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 sigr 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 transa column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 thro

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 be 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 3: rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Ap 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 recor
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 t portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be inclu 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

oard

eferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utilit 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

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 classified as Class B during the period where the balance 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.

		2017			Projected Interest on Dec-31-16 Balances					2.1.7 RRR	
Account Descriptions	Account Number	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	Variance RRR vs. 2016 Balance (Principal + Interest)
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
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	-$30,280	$925,302	$905,845		-$2,772,156.38	-$10,746,402	-$1
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595		$0	$0			$0	☐ Check to Dispose of Account	$0.00		$0
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595		$0	$0			$0	☑ Check to Dispose of Account	$0.00		$0
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595		$0	$0			$0	☐ 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	☐ 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	☐ 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	☐ Check to Dispose of Account	$0.00	$35,302	-$1
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595		$0	$0			$0	☐ 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	☐ Check to Dispose of Account	$0.00	$36,546	-$4
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-$170,959	-$11,214,967	-$211,396	-$129,067	-$537,232	-$877,696		-$12,038,375.61	-$33,897,293	-$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	-$30,280	$925,302	$905,845		-$2,772,156.38	-$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
Other Regulatory Assets - Sub-Account - Capital Charges	1508		$0	-$2			-$2	☐ Check to Dispose of Account	$0.00	$0	$2
Other Regulatory Assets - Sub-Account - P & OPEB	1508		$147,000	$0			$0	☐ 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	☐ Check to Dispose of Account	$0.00	$51,623	-$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Acco	1508	$226,530	$225,388	-$225,391			-$225,391	☐ Check to Dispose of Account	$0.00	$226,527	$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508		$0	$0			$0	☐ Check to Dispose of Account	$0.00		$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508		$0	$0			$0	☐ Check to Dispose of Account	$0.00		$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Defer	1508		$0	$0			$0	☐ Check to Dispose of Account	$0.00		$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508		$0	$0			$0	☐ Check to Dispose of Account	$0.00		$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1508		$548,080	$44			$44	☐ Check to Dispose of Account	$0.00	$548,124	$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acc	1508		$0	$0			$0	☐ Check to Dispose of Account	$0.00		$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pa	1508		$0	$0			$0	☐ Check to Dispose of Account	$0.00		$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accou	1508		$0	$0			$0	☐ Check to Dispose of Account	$0.00		$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour	1508		$0	$0			$0	☐ Check to Dispose of Account	$0.00		$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508		$522,056	$1,683			$1,683	☐ Check to Dispose of Account	$0.00	$523,739	$0
Retail Cost Variance Account - Retail	1518		-$39,488	-$613		$40,101	$39,488		$0.00	-$40,100	$1
Misc. Deferred Debits	1525		$0	$0			$0	☐ Check to Dispose of Account	$0.00	$0	$0
Retail Cost Variance Account - STR	1548		$314,009	$5,336		-$319,344	-$314,009		$0.00	$319,343	-$1
Board-Approved CDM Variance Account	1567		$0	$0			$0		$0.00		$0
Extra-Ordinary Event Costs	1572		$0	$0			$0		$0.00		$0
Deferred Rate Impact Amounts	1574		$0	$0			$0		$0.00		$0
RSVA - One-time	1582		$0	$0			$0		$0.00		$0
Other Deferred Credits	2425		$0	$0			$0	☐ Check to Dispose of Account	$0.00		$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

Account Descriptions	Account Number	2017			Projected Interest on Dec-31-16 Balances				2.1.7 RRR	
		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	Variance RRR vs. 2016 Balance (Principal + Interest)
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	-$129,067	-$816,476	-$1,374,990	-$12,038,375.29	-$32,114,816	$0
LRAM Variance Account[11]	**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	-$129,067	-$2,285,849	-$2,844,354	-$12,038,375.29	-$30,645,443	-$9
Renewable Generation Connection Capital Deferral Account[9]	1531		$0	$0			$0	$0.00		$0
Renewable Generation Connection OM&A Deferral Account[9]	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					☐ Check to Dispose of Account $0.00		$0
Accounting Changes Under CGAAP Balance + Return Component[5]	1576		$0					☐ Check to Dispose of Account $0.00		$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 transa
column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 thro

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 be
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 3:
rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Ap
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. Differe
For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recor
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 t
portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be inclu
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

eferral/Variance Account Workforn

This continuity schedule must be completed for each account and sub-account that the utili 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 vintage year. For any new accounts that have never been disposed, start inputting data fron

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
Not to be disposed of until a year after rate rider has expired and that balance has been audited	
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 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 Defer	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 Acc	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	
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 Account[11]	**1568**
Total including Account 1568	
Renewable Generation Connection Capital Deferral Account[9]	1531
Renewable Generation Connection OM&A Deferral Account[9]	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 transa
column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 thro

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 be
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 3:
rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Ap
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 recor
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 inclu
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

Ontario Energy Board

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.

			A		B			C		D=A-C		E		F =B-C-E (deduct E if applicable)
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	**Units**	**# of Customers**	**Total Metered kWh [4]**	**Total Metered kW [4]**	**Metered kWh for Non-RPP Customers [4, 5]**	**Metered kW for Non-RPP Customers [4, 5]**	**Distribution Revenue**	**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	37,049,412	66,568	2,838,372,588	6,757,782	-	-	2,432,410,639
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			895,369,000	1,916,044	-	-	895,369,000
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									-	-	-	-	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	2		4,800			11,465			-	4,800	-	-	-
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**

1595 Recovery Share Proportion (2009) [1]	1595 Recovery Share Proportion (2010) [1]	1595 Recovery Share Proportion (2011) [1]	1595 Recovery Share Proportion (2012) [1]	1595 Recovery Share Proportion (2013) [1]	1595 Recovery Share Proportion (2014) [1]	1595 Recovery Share Proportion (2015) [1]	1595 Recovery Share Proportion (2016) [1]	1568 LRAM Variance Account Class Allocation[3] ($ amounts)	Number of Customers for Residential and GS<50 classes[2]
0%	0%	0%	0%	0%	0%	0%	0%	$ -	
							Balance as per Sheet 2	$ -	
							Variance	$ -	

Ontario Energy Board

2018 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	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	(306,979)	kWh	(91,952)	(29,581)	(119,834)	(37,315)	(25,775)	(697)	0
Smart Metering Entity Charge Variance Account	1551	(97,643)	# of Customers	(90,321)	(7,323)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(7,272,775)	kWh	(2,189,498)	(704,350)	(2,816,615)	(888,506)	(613,726)	(16,603)	0
RSVA - Retail Transmission Network Charge	1584	9,085	kWh	2,721	875	3,546	1,104	763	21	0
RSVA - Retail Transmission Connection Charge	1586	(2,612,939)	kWh	(782,679)	(251,784)	(1,019,997)	(317,614)	(219,389)	(5,935)	0
RSVA - Power (excluding Global Adjustment)	1588	1,373,653	kWh	413,544	133,035	531,991	167,817	115,918	3,136	0
RSVA - Global Adjustment	1589	(2,747,910)	Non-RPP kWh	(58,392)	(76,676)	(1,813,728)	(667,632)	(98,848)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		**(8,907,599)**		**(2,738,185)**	**(859,127)**	**(3,420,908)**	**(1,074,512)**	**(742,208)**	**(20,078)**	**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 - Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defer	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	0	kWh	0	0	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	0	0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	0	kWh	0	0	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	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Va	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	0	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		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	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	**(5)**	kWh	(1)	(0)	(2)	(1)	(0)	(0)	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	**1580**	**(358,621)**	**kWh**	**(115,630)**	**(37,198)**	**(148,749)**	**(46,923)**	**(6,947)**	**(877)**	**0**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**(3,008,477)**		**(962,231)**	**(287,812)**	**(1,136,284)**	**(353,824)**	**(244,400)**	**(6,612)**	**0**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(5,899,122)**		**(1,775,954)**	**(571,315)**	**(2,284,624)**	**(720,688)**	**(497,808)**	**(13,467)**	**0**
Balance of Account 1589 Allocated to Non-WMPs		**(2,747,910)**		**(58,392)**	**(76,676)**	**(1,813,728)**	**(667,632)**	**(98,848)**	**0**	**0**
Group 2 Accounts (including 1592, 1532)		**(4)**		**(1)**	**(0)**	**(2)**	**(1)**	**(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	($7.06)
1589/total kwh	($0.0004)

Ontario Energy Board

2018 Deferral/Variance Account Wo

		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	0
Smart Metering Entity Charge Variance Account	1551	(97,643)	# of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(7,272,775)	kWh	0	0	(48)	(43,430)	0	0
RSVA - Retail Transmission Network Charge	1584	9,085	kWh	0	0	0	54	0	0
RSVA - Retail Transmission Connection Charge	1586	(2,612,939)	kWh	0	0	(17)	(15,525)	0	0
RSVA - Power (excluding Global Adjustment)	1588	1,373,653	kWh	0	0	9	8,203	0	0
RSVA - Global Adjustment	1589	(2,747,910)	Non-RPP kWh	0	0	0	(32,633)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		**(8,907,599)**		**0**	**0**	**(58)**	**(52,521)**	**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 - Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defer	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	0	kWh	0	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	0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	0	kWh	0	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	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Va	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	0	kWh	0	0	0	0	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		**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
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	**(5)**	kWh	0	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**	**0**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**(3,008,477)**		**0**	**0**	**(19)**	**(17,295)**	**0**	**0**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(5,899,122)**		**0**	**0**	**(39)**	**(35,227)**	**0**	**0**
Balance of Account 1589 Allocated to Non-WMPs		**(2,747,910)**		**0**	**0**	**0**	**(32,633)**	**0**	**0**
Group 2 Accounts (including 1592, 1532)		**(4)**		**0**	**0**	**(0)**	**(0)**	**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	($7.06)
1589/total kwh	($0.0004)

Ontario Energy Board

2018 Deferral/Variance Account Wo

		Amounts from Sheet 2	Allocator	HCI, RESOP, OTHER ENERGY RESOURCE						
LV Variance Account	1550	(306,979)	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(97,643)	# of Customers	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(7,272,775)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	9,085	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(2,612,939)	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	1,373,653	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	(2,747,910)	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		**(8,907,599)**		**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 - Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defer	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	0	kWh	0	0	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	0	0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	0	kWh	0	0	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	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Va	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	0	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		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	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	**(5)**	kWh	0	0	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**	**0**	**0**	**0**	**0**	**0**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**(3,008,477)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(5,899,122)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Balance of Account 1589 Allocated to Non-WMPs		**(2,747,910)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Group 2 Accounts (including 1592, 1532)		**(4)**		**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	($7.06)
1589/total kwh	($0.0004)

Ontario Energy Board

2018 Deferral/Variance Account Workform

1	**Please enter the Year the Account 1589 GA Balance was Last Disposed.**	2015	**(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)?**	Yes	**(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.**	1	

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).**	1	

Class A Customers - Billing Determinants by Customer

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

Ontario Energy Board

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 calculates 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	-$ 2,772,156
Transition Customers Portion of GA Balance	E=C*D	-$ 24,247
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-$ 2,747,910

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%	-$ 24,247	-$ 2,021
TOTAL		**32,880,615**	**32,880,615**	**100.00%**	**-$ 24,247**	**-$ 2,021**

Ontario Energy Board

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	0	2,206,411,000	- 0	32%
GENERAL SERVICE LESS THAN 50 KW	709,791,000	- 0	0	0	0	0	709,791,000	- 0	10%
GENERAL SERVICE 50 TO 1,499 KW	2,838,372,588	6,757,782	0	0	0	0	2,838,372,588	6,757,782	41%
GENERAL SERVICE 1,500 TO 4,999 KW	895,369,000	1,916,044	0	0	0	0	895,369,000	1,916,044	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	0	16,731,000	- 0	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%
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%

Ontario Energy Board

2018 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years) 1

Rate Rider Calculation for Group 1 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 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	$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,916,044	-$ 1,074,512	- 0.5608	$/kW
LARGE USE	kW	1,118,300	-$ 244,400	- 0.2185	$/kW
UNMETERED SCATTERED LOAD	kWh	16,731,000	-$ 6,612	- 0.0004	$/kWh
STANDBY POWER GENERAL SERVICE 5	kW	-	$ -	-	$/kW
STANDBY POWER GENERAL SERVICE 1	kW	4,800	$ -	-	$/kW
STANDBY POWER GENERAL SERVICE L	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 RESOUR0		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**-$ 3,729,165**		

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	$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	6,757,782	-$ 2,284,624	- 0.3381	$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,916,044	$ -	-	$/kW
LARGE USE	kW	1,118,300	-$ 497,808	- 0.4451	$/kW
UNMETERED SCATTERED LOAD	kWh	16,731,000	-$ 13,467	- 0.0008	$/kWh
STANDBY POWER GENERAL SERVICE 5	kW	-	$ -	-	$/kW
STANDBY POWER GENERAL SERVICE 1	kW	4,800	$ -	-	$/kW
STANDBY POWER GENERAL SERVICE L	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 RESOUR0		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**-$ 5,178,434**		

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 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		-	-$ 148,749	-
GENERAL SERVICE 1,500 TO 4,999 KW		-	-$ 46,923	-
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	-$ 58,392	- 0.0007	$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	102,830,977	-$ 76,676	- 0.0007	$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,432,410,639	-$ 1,813,728	- 0.0007	$/kWh
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	895,369,000	-$ 667,632	- 0.0007	$/kWh
LARGE USE	kWh	132,565,766	-$ 98,848	- 0.0007	$/kWh
UNMETERED SCATTERED LOAD	kWh	-	$ -	-	$/kWh
STANDBY POWER GENERAL SERVICE 5	kWh	-	$ -	-	$/kWh
STANDBY POWER GENERAL SERVICE 1	kWh	-	$ -	-	$/kWh
STANDBY POWER GENERAL SERVICE L	kWh	-	$ -	-	$/kWh
SENTINEL LIGHTING	kWh	-	$ -	-	$/kWh
STREET LIGHTING	kWh	43,765,000	-$ 32,633	- 0.0007	$/kWh
MICROFIT AND MICRO-NET METERING		-	$ -	-	
FIT		-	$ -	-	
HCI, RESOP, OTHER ENERGY RESOUR(		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**-$ 2,747,910**		

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 5	# of Customers	-	$ -	$ -	per customer per month
STANDBY POWER GENERAL SERVICE 1	# of Customers	2	$ -	$ -	per customer per month
STANDBY POWER GENERAL SERVICE L		-	$ -	$ -	
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) 1

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 5	# of Customers	-	$ -	-	per customer per month
STANDBY POWER GENERAL SERVICE 1	# of Customers	2	$ -	-	per customer per month
STANDBY POWER GENERAL SERVICE L	kW	-	$ -	-	$/kW
SENTINEL LIGHTING	kW	216	$ -	-	$/kW
STREET LIGHTING	kW	123,144	$ -	-	$/kW
MICROFIT AND MICRO-NET METERING		-	$ -	-	
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) 1

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 5	kW	-	$ -	-	$/kW
STANDBY POWER GENERAL SERVICE 1	kW	4,800	$ -	-	$/kW
STANDBY POWER GENERAL SERVICE L	kW	-	$ -	-	$/kW
SENTINEL LIGHTING	kW	216	$ -	-	$/kW
STREET LIGHTING	kW	123,144	$ -	-	$/kW
MICROFIT AND MICRO-NET METERING		-	$ -	-	
FIT		-	$ -	-	
HCI, RESOP, OTHER ENERGY RESOUR		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**$ -**		

Ontario Energy Board

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 cells updated

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells	
Drop down cells	

Note 1 **Year(s) Requested for Disposition** **2016**

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 1st Estimate

GA Billing Rate Description

Note 4 **Analysis of Expected GA Amount**

Year **2016**

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add 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	326,350,048	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				
8				
9				
10				

Note 6

Adjusted Net Change in Principal Balance in the GL	-$ 2,598,856
Net Change in Expected GA Balance in the Year Per Analysis	-$ 3,193,410
Unresolved Difference	$ 594,554
Unresolved Difference as % of Expected GA Payments to IESO	0.2%

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	$ 1,079,146	-$ 2,598,856	$ 594,554	$ 375,569,157	0.2%
				$ -	$ -		0.0%
				$ -	$ -		0.0%
				$ -	$ -		0.0%
Cumulative Balance	**-$ 3,193,410**	**-$ 3,678,002**	**$ 1,079,146**	**-$ 2,598,856**	**$ 594,554**	**$ 375,569,156.96**	**N/A**

Additional Notes and Comments

GA Rates per IESO website

	2016			2015			2014		
($/kWh)	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	0.08805	0.07355	0.08010	0.06108	0.06897	0.06761
September	0.07060	0.09148	0.09531	0.08270	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	0.11462	0.08809	0.09471	0.07318	0.05789	0.07444

Response to OEB Staff Interrogatory Question #3 Part 3

Question #3 Part 3:

Ref: GA Analysis WorkForm
Hydro Ottawa's response to Preliminary Questions 1 & 2
DVA Continuity Schedule
E9/T2/S1, page 4

3) For the Reconciling Item part 3b of the GA Analysis, Hydro Ottawa has indicated that the "Final True-up to be completed later in 2017". As it is already 10 months past the year-end, please provide the reconciling item related to part 3b on the GA Analysis Workform.

Response:

For ease of responding, Hydro Ottawa has separated its responses to Interrogatory Question #3 into their respective parts.

Hydro Ottawa continues to work with Hydro One to finalize the 2016 LTLT. Based on the latest information from Hydro One, the reconciling item related to part 3b is approximately $12k; any further adjustment is expected to be immaterial.

Response to OEB Staff Interrogatory Question #3 Part 4

Question #3 Part 4:

Ref: GA Analysis WorkForm
Hydro Ottawa's response to Preliminary Questions 1 & 2
DVA Continuity Schedule
E9/T2/S1, page 4

4) In response to the Preliminary Question 1, Hydro Ottawa has indicated that it uses approach b). However, this approach would have entailed debiting all of Charge Type 148 into 1589 and then crediting the portion related to RPP GA from Charge Type 1142 (formerly 142) into this account. The Notes/Comments in IRR 2)ii indicate that Hydro Ottawa's process may be different from the approach described in OEB staff IR 1)b). Please describe Hydro Ottawa's approach to booking expense journal entries for Charge Type 1142 (formerly 142) and Charge Type 148 from the IESO invoice in detail.

Response:

For ease of responding, Hydro Ottawa has separated its responses to Interrogatory Question #3 into their respective parts.

Hydro Ottawa confirms that it debits all of Charge Type 148 into 1589.

Charge type 1142 consists of two components: RPP GA and related RPP GA true-up. Hydro Ottawa does credit RPP GA into 1589. However, Hydro Ottawa may either debit/credit 1589 for RPP GA true-up; this will depend on whether the GA paid rate is higher/lower than the GA 2nd rate, and the direction of the variance caused by the estimate of unbilled kWh.

Response to OEB Staff Interrogatory Question #3 Part 5

Question #3 Part 5:

Ref: GA Analysis WorkForm
Hydro Ottawa's response to Preliminary Questions 1 & 2
DVA Continuity Schedule
E9/T2/S1, page 4

5) With respect to Hydro Ottawa's responses to Question 2, please describe in detail Hydro Ottawa's process (how are the estimated amounts initially determined, what data is used for estimation, how are estimates used in booking entries, what is the true-up process after billing data becomes available, data used for making entries etc.) with respect to reconciling items related to:
    a. Part 1a ii – please explain how ($1,635,798) was derived.
    b. Part 1a iii – please explain how $1,371,426 was derived.

Response:

For ease of responding, Hydro Ottawa has separated its responses to Interrogatory Question #3 into their respective parts.

Hydro Ottawa's settlement process is as follows:

By business day 4 of each month end, Hydro Ottawa will estimate RPP kWh for the previous month, consisting of billed and unbilled components. Estimated RPP kWh is based on estimated purchased kWh for the month from IESO, Hydro One and Embedded Generators, minus estimated non-capped kWh. Total estimated purchased kWh in the month and estimated non-capped kWh are based on meter read data. The

day 4 Global Adjustment ("GA") RPP amount is based on estimated RPP kWh multiplied by the GA 2nd estimate rate.

Once billing data is available, Hydro Ottawa will true-up the GA RPP amount ("GA RPP true-up"). The GA RPP true-up amount is a credit or a debit depending on whether the original RPP kWh estimate was overstated or was understated. The GA RPP true-up also includes a rate component; the GA RPP true-up will include the difference between the GA 2nd estimate rate and the GA actual paid rate. Hydro Ottawa performs it's true-up in a one step process that captures both impacts.

a. The $1,635,798 was derived by taking the 2015 kWh billed in 2016, multiplied by the applicable monthly GA rate.

b. Hydro Ottawa's GA RPP true-up for fiscal year 2015 was $264,382. $264,382 is the cumulative impact of both monthly rate differentials and adjustments from unbilled to billed data. $1,371,426 is the difference between $1,635,798 calculated above and $264,382.

Response to OEB Staff Interrogatory Question #3 Part 6

Question #3 Part 6:

Ref: GA Analysis WorkForm
Hydro Ottawa's response to Preliminary Questions 1 & 2
DVA Continuity Schedule
E9/T2/S1, page 4

6) With respect to Hydro Ottawa's responses to Question 2, please describe in detail Hydro Ottawa's process (how are the amounts determined, what data is used and how are estimates determined and used in booking entries etc.) with respect to reconciling items related to:
    a. Part 1b ii – please explain how ($284,576) was derived.
    b. Part 1b iii – please explain how $918,303 was derived.

Response:

For ease of responding, Hydro Ottawa has separated its responses to Interrogatory Question #3 into their respective parts.

Please refer to Interrogatory Question #3 Part 5, as the same process is used as described in that Interrogatory.

a. The ($284,576) was derived by taking the 2016 kWh billed in 2017, multiplied by the applicable monthly global adjustment ("GA") rate.

b. Hydro Ottawa's GA RPP true-up for fiscal year 2015 was $633,729. The $918,303 amount was derived as the difference between $633,729 and

($284,576). Please see Interrogatory Question #3 Part 5 sub-part b for the process explanation.

Response to OEB Staff Interrogatory Question #3 Part 7

Question #3 Part 7:

Ref: GA Analysis WorkForm
Hydro Ottawa's response to Preliminary Questions 1 & 2
DVA Continuity Schedule
E9/T2/S1, page 4

7) With regards to the Dec. 31, 2016 balance in Account 1588, all components that flow into Account 1588 (i to iv in table below) should be all based on actuals at year end. Please complete the following table to a) indicate whether the component is based on estimates or actuals at year end and b) quantify the adjustment pertaining to each component that is trued up from estimate to actual.

	Component	a) Estimate or Actual	Notes/Comments	b) Quantify True Up Adjustment
i	Revenues (i.e. is unbilled revenues trued up by year end)			
Ii	Expenses – Commodity: Charge Type 101 (i.e. is expense based on IESO invoice at year end)			
ijj	Expenses - GA RPP: Charge Type 148 with respect to the quantum dollar amount (i.e. is expense based on IESO invoice at year end)			
iv	Expenses - GA RPP: Charge Type 148 with respect and RPP/non-RPP pro-ration percentages			

v	RPP Settlement: Charge Type 142 including any data used for determining the RPP/HOEP/RPP GA components of the charge type			

Response:

For ease of responding, Hydro Ottawa has separated its responses to Interrogatory Question #3 into their respective parts.

Similar to the true-up for Account 1589, please refer to Interrogatory Question #3 Part 5. Hydro Ottawa performs the Account 1588 true-up as a one step process. As such, Hydro Ottawa is unable to complete the Chart in the time provided. In addition, at this time, Hydro Ottawa has not separated out the 2016 unbilled compared to billed revenue related to 2016 that flowed through 2017.

Hydro Ottawa is adjusting its process to capture these specific items going forward so that future questions can be addressed more quickly.

	Component	**a) Estimate or Actual**	**Notes/Comments**	**b) Quantify True Up Adjustment**
i	Revenues (i.e. is unbilled revenues trued up by year end)	Estimate		
Ii	Expenses – Commodity: Charge Type 101 (i.e. is expense based on IESO invoice at year end)	Actual/estimate	Actual for IESO & estimate for HONI	

	Component	a) Estimate or Actual	Notes/Comments	b) Quantify True Up Adjustment
ijj	Expenses - GA RPP: Charge Type 148 with respect to the quantum dollar amount (i.e. is expense based on IESO invoice at year end)	Estimate		
iv	Expenses - GA RPP: Charge Type 148 with respect and RPP/non-RPP pro-ration percentages	Estimate		
v	RPP Settlement: Charge Type 142 including any data used for determining the RPP/HOEP/RPP GA components of the charge type	Estimate		

Response to OEB Staff Interrogatory Question #4

Question #4:

Ref: DVA Workform – Billing Determinants

In tab 4 Billing Determinants of the DVA model, Hydro Ottawa reported 37,049,412 kWh and 66,568 kW as metered consumption and demand for Wholesale Market Participants in the GS 1,500 to 1,499 kW rate class. However, in the RRR 2.1.5.4 reporting, the same consumption and demand amounts were reported in the GS 50 to 1,499 kW rate class. Please confirm which rate class should these consumption and demand amounts belong to. Please update the DVA model if necessary.

Response:

Hydro Ottawa confirms that the Wholesale Market Participants metered consumption of 34,049,412 kWh and demand of 66,568 kW should be reported in the GS 50 to 1,499 kW rate class.

Hydro Ottawa has updated the Billing Determinants tab of the DVA Workform accordingly, please refer to Attachment Att-OEB-Q4 DVA Workform. The changes made will impact the rate riders originally requested by Hydro Ottawa. As per the OEB's Case Management Letter dated October 31, 2017, Board staff will update Hydro Ottawa's models. As such, Hydro Ottawa anticipates Board staff to update the Bill Impacts Model and Tariff of Rates and Charges as necessary.

Ontario Energy Board

2018 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utilit 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

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
Not to be disposed of until a year after rate rider has expired and that balance has been audited	
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 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 Defer	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 Acc	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	
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 Account[11]	**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 sigr 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 transa column.

2 Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed thr

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 Deferra

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

6 If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 3 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Ap in the 2017 rate decision.

7 The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differe For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be reco 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.

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

9 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

10 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.

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

12 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

oard

eferral/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 ir 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 bal Adjustment 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 wher 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 startir 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			-$10,623,257		$10,623,257			-$552,141		$552,141
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595					$0					$0
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595					$0					$0
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595					$0					$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595					$0					$0
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$0	$0	-$10,623,257	$0	$10,623,257	$0	$0	-$552,141	$0	$552,141
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$0	$0	-$10,623,257	$0	$10,623,257	$0	$0	-$552,141	$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 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 Acco	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 Defer	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 Acc	1508					$0					$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pa	1508					$0					$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accou	1508					$0					$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour	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

Account Descriptions	Account Number	2011									
		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 Account[11]	**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[9]	1531					$0					$0
Renewable Generation Connection OM&A Deferral Account[9]	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 RSVA 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 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 RSVA 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

eferral/Variance Account Workforn

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 fron 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
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
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 Defer	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) Variance Acc	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

Account Descriptions	Account Number	2012									
		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 Account[11]	**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[9]	1531	$0				$0	$0				$0
Renewable Generation Connection OM&A Deferral Account[9]	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 sigr
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 transa
column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 thro

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 be
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 3:
rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Ap
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 recor
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 t
portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be inclu
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

eferral/Variance Account Workforn

This continuity schedule must be completed for each account and sub-account that the utilit 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

		2013													
Account Descriptions	Account Number	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			$38,071
Smart Metering Entity Charge Variance Account	1551	$0				$0	$0				$0	$0			$43,607
RSVA - Wholesale Market Service Charge[9]	1580	$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			-$1,524,161
RSVA - Retail Transmission Connection Charge	1586	$0				$0	$0				$0	$0			-$1,696,632
RSVA - Power (excluding Global Adjustment)[12]	1588	$0				$0	$0				$0	$0			-$4,550,928
RSVA - Global Adjustment [12]	1589	$0				$0	$0				$0	$0			$12,168,610
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	-$1,657,364	-$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			
Not to be disposed of until a year after rate rider has expired and that balance has been audited															
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 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 Acco	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 Defer	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 Acc	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 Accou	1508	$0				$0	$0				$0	$0			
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour	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													
		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
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	-$1,703,576
LRAM Variance Account[11]	**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	-$1,703,576
Renewable Generation Connection Capital Deferral Account[9]	1531	$0				$0	$0				$0	$0			
Renewable Generation Connection OM&A Deferral Account[9]	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]	1556	$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 sigr
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 transa
column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 thro

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 be
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 3:
rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Ap
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 recor
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 t
portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be inclu
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

oard

eferral/Variance Account Workforn

This continuity schedule must be completed for each account and sub-account that the utilit 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

		2014						2015								
Account Descriptions	Account Number	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	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			
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	-$2,934,175	$1,192,167	-$40,190			$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	-$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	-$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			
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595	$0	$0				$0	$0				$0	$0			
Not to be disposed of until a year after rate rider has expired and that balance has been audited																
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 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 Acco	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 Defer	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 Acc	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 Accou	1508	$0	$0				$0	$0				$0	$0			
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour	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	-$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 Closing Principal Balance as of Dec-31-14	2014 Opening Interest Amounts as of Jan-1-14	2014 Interest Jan-1 to Dec-31-14	2014 OEB-Approved Disposition during 2014	2014 Interest Adjustments(2) during 2014	2014 Closing Interest Amounts as of Dec-31-14	2015 Opening Principal Amounts as of Jan-1-15	2015 Transactions(1) Debit / (Credit) during 2015	2015 OEB-Approved Disposition during 2015	2015 Principal Adjustments(2) during 2015	2015 Closing Principal Balance as of Dec-31-15	2015 Opening Interest Amounts as of Jan-1-15	2015 Interest Jan-1 to Dec-31-15	2015 Disposition during 2015	2015 Interest Adjustments(2) during 2015
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	-$32,295		
Total of Group 1 and Group 2 Accounts (including 1592)		$957,883	$1,117,295	-$140,078	$0	-$448,957	$528,261	$957,883	-$21,743,344	$0	$0	-$20,785,461	$528,261	-$129,523	$0	$0
LRAM Variance Account[11]	**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	$279,224	-$21,214,667	$0	$0	-$20,935,443	$527,677	-$137,607	$0	$0
Renewable Generation Connection Capital Deferral Account[9]	1531	$0	$0				$0	$0				$0	$0			
Renewable Generation Connection OM&A Deferral Account[9]	1532	$408,537	$17,013	$6,006			$23,019	$408,537				$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				$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	-$509,395			
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 sigr 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 transa column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 thro

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 be 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 3: rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Ap 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 recor
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 t portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be inclu 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

eferral/Variance Account Workforn

This continuity schedule must be completed for each account and sub-account that the utilit 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

Account Descriptions	Account Number	Closing Interest Amounts as of Dec-31-15	2016 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	
Not to be disposed of until a year after rate rider has expired and that balance has been audited													
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 Acco	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 Defer	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 Acc	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 Accou	1508	$0	$0				$0	$0				$0	
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour	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	Closing Interest Amounts as of Dec-31-15	2016 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
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 Account[11]	**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[9]	1531	$0	$0		$0		$0	$0				$0	
Renewable Generation Connection OM&A Deferral Account[9]	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 sigr
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 transa
column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 thro

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 be
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 3:
rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Ap
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 recor
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 t
portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be inclu
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

oard

eferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utilit 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

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 classified as Class B at any point during the period where the balance 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.

		2017			Projected Interest on Dec-31-16 Balances				2.1.7 RRR	
Account Descriptions	Account Number	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	Variance RRR vs. 2016 Balance (Principal + Interest)
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
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	☐ Check to Dispose of Account $0.00		$0
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595		$0	$0			$0	☐ Check to Dispose of Account $0.00		$0
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595		$0	$0			$0	☐ 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	☐ 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	☐ 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	☐ Check to Dispose of Account $0.00	$35,302	-$1
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595		$0	$0			$0	☐ 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	☐ Check to Dispose of Account $0.00	$36,546	-$4
Not to be disposed of until a year after rate rider has expired and that balance has been audited										
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	-$33,897,293	-$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
Other Regulatory Assets - Sub-Account - Capital Charges	1508		$0	-$2			-$2	☐ Check to Dispose of Account $0.00	$0	$2
Other Regulatory Assets - Sub-Account - P & OPEB	1508		$147,000	$0			$0	☐ 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	☐ Check to Dispose of Account $0.00	$51,623	-$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Acco	1508	$226,530	$225,388	-$225,391			-$225,391	☐ Check to Dispose of Account $0.00	$226,527	$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508		$0	$0			$0	☐ Check to Dispose of Account $0.00		$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508		$0	$0			$0	☐ Check to Dispose of Account $0.00		$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Defer	1508		$0	$0			$0	☐ Check to Dispose of Account $0.00		$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508		$0	$0			$0	☐ Check to Dispose of Account $0.00		$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1508		$548,080	$44			$44	☐ Check to Dispose of Account $0.00	$548,124	$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acc	1508		$0	$0			$0	☐ Check to Dispose of Account $0.00		$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pa	1508		$0	$0			$0	☐ Check to Dispose of Account $0.00		$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accou	1508		$0	$0			$0	☐ Check to Dispose of Account $0.00		$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour	1508		$0	$0			$0	☐ Check to Dispose of Account $0.00		$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508		$522,056	$1,683			$1,683	☐ Check to Dispose of Account $0.00	$523,739	$0
Retail Cost Variance Account - Retail	1518		-$39,488	-$613		$40,101	$39,488	$0.00	-$40,100	$1
Misc. Deferred Debits	1525		$0	$0			$0	☐ Check to Dispose of Account $0.00	$0	$0
Retail Cost Variance Account - STR	1548		$314,009	$5,336		-$319,344	-$314,009	$0.00	$319,343	-$1
Board-Approved CDM Variance Account	1567		$0	$0			$0	$0.00		$0
Extra-Ordinary Event Costs	1572		$0	$0			$0	$0.00		$0
Deferred Rate Impact Amounts	1574		$0	$0			$0	$0.00		$0
RSVA - One-time	1582		$0	$0			$0	$0.00		$0
Other Deferred Credits	2425		$0	$0			$0	☐ Check to Dispose of Account $0.00		$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

Account Descriptions	Account Number	2017			Projected Interest on Dec-31-16 Balances				2.1.7 RRR	
		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	Variance RRR vs. 2016 Balance (Principal + Interest)
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	$1
LRAM Variance Account[11]	**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[9]	1531		$0	$0			$0	$0.00		$0
Renewable Generation Connection OM&A Deferral Account[9]	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					☐ Check to Dispose of Account $0.00		$0
Accounting Changes Under CGAAP Balance + Return Component[5]	1576		$0					☐ Check to Dispose of Account $0.00		$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 transa
column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 thro

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 be
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 3:
rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Ap
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. Differe
For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recor
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 t
portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be inclu
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

eferral/Variance Account Workforn

This continuity schedule must be completed for each account and sub-account that the utili 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 vintage year. For any new accounts that have never been disposed, start inputting data fron

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
Not to be disposed of until a year after rate rider has expired and that balance has been audited	
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 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 Defer	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 Acc	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	
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 Account[11]	**1568**
Total including Account 1568	
Renewable Generation Connection Capital Deferral Account[9]	1531
Renewable Generation Connection OM&A Deferral Account[9]	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 transa
column.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved disp

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 thro

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 be
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 3:
rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to Ap
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 recor
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 inclu
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

Ontario Energy Board

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.

			A		B			C		D=A-C		E		F =B-C-E (deduct E if applicable)
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	**Units**	**# of Customers**	**Total Metered kWh [4]**	**Total Metered kW [4]**	**Metered kWh for Non-RPP Customers [4, 5]**	**Metered kW for Non-RPP Customers [4, 5]**	**Distribution Revenue**	**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	37,049,412	66,568	2,838,372,588	6,757,782	-	-	2,432,410,639
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			895,369,000	1,916,044	-	-	895,369,000
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									-	-	-	-	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	2		4,800			11,465			-	4,800	-	-	-
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**

1595 Recovery Share Proportion (2009) [1]	1595 Recovery Share Proportion (2010) [1]	1595 Recovery Share Proportion (2011) [1]	1595 Recovery Share Proportion (2012) [1]	1595 Recovery Share Proportion (2013) [1]	1595 Recovery Share Proportion (2014) [1]	1595 Recovery Share Proportion (2015) [1]	1595 Recovery Share Proportion (2016) [1]	1568 LRAM Variance Account Class Allocation[3] ($ amounts)	Number of Customers for Residential and GS<50 classes[2]
0%	0%	0%	0%	0%	0%	0%	0%	$ -	
							Balance as per Sheet 2	$ -	
							Variance	$ -	

Ontario Energy Board

2018 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	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	(306,979)	kWh	(91,952)	(29,581)	(119,834)	(37,315)	(25,775)	(697)	0
Smart Metering Entity Charge Variance Account	1551	(97,643)	# of Customers	(90,321)	(7,323)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(7,272,775)	kWh	(2,189,498)	(704,350)	(2,816,615)	(888,506)	(613,726)	(16,603)	0
RSVA - Retail Transmission Network Charge	1584	9,085	kWh	2,721	875	3,546	1,104	763	21	0
RSVA - Retail Transmission Connection Charge	1586	(2,612,939)	kWh	(782,679)	(251,784)	(1,019,997)	(317,614)	(219,389)	(5,935)	0
RSVA - Power (excluding Global Adjustment)	1588	1,373,653	kWh	413,544	133,035	531,991	167,817	115,918	3,136	0
RSVA - Global Adjustment	1589	(3,040,112)	Non-RPP kWh	(64,601)	(84,829)	(2,006,593)	(738,626)	(109,359)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		**(8,907,599)**		**(2,738,185)**	**(859,127)**	**(3,420,908)**	**(1,074,512)**	**(742,208)**	**(20,078)**	**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 - Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defer	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	0	kWh	0	0	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	0	0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	0	kWh	0	0	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	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Va	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	0	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		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	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	**(5)**	kWh	(1)	(0)	(2)	(1)	(0)	(0)	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	**1580**	**(358,621)**	**kWh**	**(115,630)**	**(37,198)**	**(148,749)**	**(46,923)**	**(6,947)**	**(877)**	**0**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**(3,008,477)**		**(962,231)**	**(287,812)**	**(1,136,284)**	**(353,824)**	**(244,400)**	**(6,612)**	**0**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(5,899,122)**		**(1,775,954)**	**(571,315)**	**(2,284,624)**	**(720,688)**	**(497,808)**	**(13,467)**	**0**
Balance of Account 1589 Allocated to Non-WMPs		**(3,040,112)**		**(64,601)**	**(84,829)**	**(2,006,593)**	**(738,626)**	**(109,359)**	**0**	**0**
Group 2 Accounts (including 1592, 1532)		**(4)**		**(1)**	**(0)**	**(2)**	**(1)**	**(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	($7.81)
1589/total kwh	($0.0004)

Ontario Energy Board

2018 Deferral/Variance Account Wo

		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	0
Smart Metering Entity Charge Variance Account	1551	(97,643)	# of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(7,272,775)	kWh	0	0	(48)	(43,430)	0	0
RSVA - Retail Transmission Network Charge	1584	9,085	kWh	0	0	0	54	0	0
RSVA - Retail Transmission Connection Charge	1586	(2,612,939)	kWh	0	0	(17)	(15,525)	0	0
RSVA - Power (excluding Global Adjustment)	1588	1,373,653	kWh	0	0	9	8,203	0	0
RSVA - Global Adjustment	1589	(3,040,112)	Non-RPP kWh	0	0	0	(36,104)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		**(8,907,599)**		**0**	**0**	**(58)**	**(52,521)**	**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 - Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defer	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	0	kWh	0	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	0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	0	kWh	0	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	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Va	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	0	kWh	0	0	0	0	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		**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
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	**(5)**	kWh	0	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**	**0**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**(3,008,477)**		**0**	**0**	**(19)**	**(17,295)**	**0**	**0**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(5,899,122)**		**0**	**0**	**(39)**	**(35,227)**	**0**	**0**
Balance of Account 1589 Allocated to Non-WMPs		**(3,040,112)**		**0**	**0**	**0**	**(36,104)**	**0**	**0**
Group 2 Accounts (including 1592, 1532)		**(4)**		**0**	**0**	**(0)**	**(0)**	**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	($7.81)
1589/total kwh	($0.0004)

Ontario Energy Board

2018 Deferral/Variance Account Wo

		Amounts from Sheet 2	Allocator	HCI, RESOP, OTHER ENERGY RESOURCE						
LV Variance Account	1550	(306,979)	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(97,643)	# of Customers	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(7,272,775)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	9,085	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(2,612,939)	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	1,373,653	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	(3,040,112)	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		**(8,907,599)**		**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 - Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defer	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	0	kWh	0	0	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	0	0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	0	kWh	0	0	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	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Va	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	0	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		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	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	**(5)**	kWh	0	0	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**	**0**	**0**	**0**	**0**	**0**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**(3,008,477)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(5,899,122)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Balance of Account 1589 Allocated to Non-WMPs		**(3,040,112)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Group 2 Accounts (including 1592, 1532)		**(4)**		**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	($7.81)
1589/total kwh	($0.0004)

Ontario Energy Board

2018 Deferral/Variance Account Workform

1	**Please enter the Year the Account 1589 GA Balance was Last Disposed.**	2015	**(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)?**	Yes	**(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.**	1	

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).**	1	

Class A Customers - Billing Determinants by Customer

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

Ontario Energy Board

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 calculates 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**

Ontario Energy Board

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	0	2,206,411,000	- 0	32%
GENERAL SERVICE LESS THAN 50 KW	709,791,000	- 0	0	0	0	0	709,791,000	- 0	10%
GENERAL SERVICE 50 TO 1,499 KW	2,838,372,588	6,757,782	0	0	0	0	2,838,372,588	6,757,782	41%
GENERAL SERVICE 1,500 TO 4,999 KW	895,369,000	1,916,044	0	0	0	0	895,369,000	1,916,044	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	0	16,731,000	- 0	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%
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%

Ontario Energy Board

2018 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years) 1

Rate Rider Calculation for Group 1 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 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	$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,916,044	-$ 1,074,512	- 0.5608	$/kW
LARGE USE	kW	1,118,300	-$ 244,400	- 0.2185	$/kW
UNMETERED SCATTERED LOAD	kWh	16,731,000	-$ 6,612	- 0.0004	$/kWh
STANDBY POWER GENERAL SERVICE 5	kW	-	$ -	-	$/kW
STANDBY POWER GENERAL SERVICE 1	kW	4,800	$ -	-	$/kW
STANDBY POWER GENERAL SERVICE L	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 RESOUR0		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**-$ 3,729,165**		

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	$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	6,757,782	-$ 2,284,624	- 0.3381	$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,916,044	$ -	-	$/kW
LARGE USE	kW	1,118,300	-$ 497,808	- 0.4451	$/kW
UNMETERED SCATTERED LOAD	kWh	16,731,000	-$ 13,467	- 0.0008	$/kWh
STANDBY POWER GENERAL SERVICE 5	kW	-	$ -	-	$/kW
STANDBY POWER GENERAL SERVICE 1	kW	4,800	$ -	-	$/kW
STANDBY POWER GENERAL SERVICE L	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 RESOUR0		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**-$ 5,178,434**		

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 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		-	-$ 148,749	-
GENERAL SERVICE 1,500 TO 4,999 KW		-	-$ 46,923	-
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	$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,432,410,639	-$ 2,006,593	- 0.0008	$/kWh
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	895,369,000	-$ 738,626	- 0.0008	$/kWh
LARGE USE	kWh	132,565,766	-$ 109,359	- 0.0008	$/kWh
UNMETERED SCATTERED LOAD	kWh	-	$ -	-	$/kWh
STANDBY POWER GENERAL SERVICE 5	kWh	-	$ -	-	$/kWh
STANDBY POWER GENERAL SERVICE 1	kWh	-	$ -	-	$/kWh
STANDBY POWER GENERAL SERVICE L	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 5	# of Customers	-	$ -	$ -	per customer per month
STANDBY POWER GENERAL SERVICE 1	# of Customers	2	$ -	$ -	per customer per month
STANDBY POWER GENERAL SERVICE L		-	$ -	$ -	
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) 1

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 5	# of Customers	-	$ -	-	per customer per month
STANDBY POWER GENERAL SERVICE 1	# of Customers	2	$ -	-	per customer per month
STANDBY POWER GENERAL SERVICE L	kW	-	$ -	-	$/kW
SENTINEL LIGHTING	kW	216	$ -	-	$/kW
STREET LIGHTING	kW	123,144	$ -	-	$/kW
MICROFIT AND MICRO-NET METERING		-	$ -	-	
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) 1

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 5	kW	-	$ -	-	$/kW
STANDBY POWER GENERAL SERVICE 1	kW	4,800	$ -	-	$/kW
STANDBY POWER GENERAL SERVICE L	kW	-	$ -	-	$/kW
SENTINEL LIGHTING	kW	216	$ -	-	$/kW
STREET LIGHTING	kW	123,144	$ -	-	$/kW
MICROFIT AND MICRO-NET METERING		-	$ -	-	
FIT		-	$ -	-	
HCI, RESOP, OTHER ENERGY RESOURC		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**$ -**		

Ontario Energy Board

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 cells updated

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells	
Drop down cells	

Note 1 **Year(s) Requested for Disposition** **2016**

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 1st Estimate

GA Billing Rate Description

Note 4 **Analysis of Expected GA Amount**

Year	2016								
Calendar Month	**Non-RPP Class B Including Loss Factor Billed Consumption (kWh)**	**Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)**	**Add 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	326,350,048	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				
8				
9				
10				

Note 6

Adjusted Net Change in Principal Balance in the GL	-$ 2,598,856
Net Change in Expected GA Balance in the Year Per Analysis	-$ 3,193,410
Unresolved Difference	$ 594,554
Unresolved Difference as % of Expected GA Payments to IESO	0.2%

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	$ 1,079,146	-$ 2,598,856	$ 594,554	$ 375,569,157	0.2%
				$ -	$ -		0.0%
				$ -	$ -		0.0%
				$ -	$ -		0.0%
Cumulative Balance	**-$ 3,193,410**	**-$ 3,678,002**	**$ 1,079,146**	**-$ 2,598,856**	**$ 594,554**	**$ 375,569,156.96**	**N/A**

Additional Notes and Comments

GA Rates per IESO website

	2016			2015			2014		
($/kWh)	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	0.08805	0.07355	0.08010	0.06108	0.06897	0.06761
September	0.07060	0.09148	0.09531	0.08270	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	0.11462	0.08809	0.09471	0.07318	0.05789	0.07444

Response to OEB Staff Interrogatory Question #5

Question #5:

Ref: Exhibit 7, Schedule 1
Ref: Exhibit 7, Schedule 1, Attachment 7-1(B), Page 1
Ref: Amended Settlement Proposal in 2016-2020 Custom IR, filed December 7 2015, p. 22

Hydro Ottawa has adjusted the 2018 Cost Allocation model to reflect the Pole Attachment Decision. However, the settlement agreement specified "In the event that, as a result of the OEB's decision on Issue 4.11, the poles attachment revenues are a different amount, then the distribution rates will be adjusted by an equal amount so that the service revenue requirement for each year is unchanged."

a) Please explain why Hydro Ottawa chose to update their Cost Allocation study when the adjustment specified by the settlement agreement does not require an update to cost allocation.
b) Please confirm that Hydro Ottawa relied on the settlement agreement, and not the updated Cost Allocation study in setting the revenue requirement by class in the second reference.

Response:

a) As stated in this interrogatory question, Hydro Ottawa's Board approved Settlement Agreement contemplated that the final approved pole attachment rate may differ from the one proposed by Hydro Ottawa and incorporated in its models and rates.

The December 22, 2015 Decision and Order established a Pole Attachment Charge Revenues Variance Account. This Account was to record the revenue requirement difference for 2016 only. Neither the Settlement Agreement nor the December 22, 2015 Decision and Order contemplated a rate rider or adder to recover the rate difference for 2017 to 2020.

The Pole Attachment Decision and Order was received February 25, 2016, allowing for the 2017 to 2020 revenue requirement from distribution rates to be adjusted during each IR term to reflect the approved pole attachment rate. As the Miscellaneous Revenue in the 2017 to 2020 Cost Allocation Models submitted as part of the Settlement Agreement were completed using Hydro Ottawa's proposed revenue from pole attachments, the Miscellaneous Revenue within the Cost Allocation model needed to be adjusted during the IR term in order to design proposed distribution rates. The adjusted 2018 Cost Allocation Model allocates distribution revenue requirement incorporating the Board approved pole attachment rate. This leaves service revenue requirement unchanged.

b) The Settlement Agreement required an update to the Cost Allocation Model once the Board made its Pole Attachment Decision. Therefore the updated Cost Allocation Model is per the Settlement Agreement.