

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

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Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #1 ORIGINAL Page 1 of 1

1 Response to OEB Staff Interrogatory Question #1 2 3 Question #1: 4 5 Ref: Revenue Requirement Workform (RRWF) – Tab 12 Res_Rate_Design 6 7 In cell D41 of the above noted tab in the RRWF, Hydro Ottawa entered 4 as the number 8 of remaining transition years. As stated on page 27 of the approved settlement proposal 9 in EB-2015-0004, "for the residential class, charges will be fully fixed by 2020, as 10 proposed by Hydro Ottawa and as required by the OEB." Therefore, the transition years 11 remaining now for residential rates to be fully fixed are 2018, 2019 and 2020. 12 13 Please confirm that there are three remaining years in Hydro Ottawa's conversion to a 14 fully fixed residential rate. 15 16 17 Response: 18 19 Hydro Ottawa confirms that there are three remaining years in its conversion to a fully 20 fixed residential rate. As per the OEB's Case Management Letter dated October 31, 21 2017, OEB staff may update Hydro Ottawa's RRWF as necessary. 22 23 Please note, the typo does not impact the rate design present in the RRWF on Tab 13. 24 Rate Design or the submitted bill impacts and proposed rate orders.



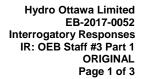
Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #2 ORIGINAL Page 1 of 2

1 Response to OEB Staff Interrogatory Question #2 2 3 Question #2: 4 5 Ref: DVA Workform - Continuity Schedule - Balances in Account 1595 (multiple 6 years) 7 8 Based on the review of the updated Continuity Schedule (filed on Oct 11, 2017), OEB 9 staff noted that some account balances in account 1595 (for multiple years) were 10 entered in the wrong accounts/rows. For example, the balances in account 1595 (2011) 11 were entered in row 36 for account 1595 (2012). Please review all the balances in 12 account 1595 Disposition and Recovery/Refund of Regulatory Balances and update the 13 continuity schedule (and other related tabs if any) in the DVA model to ensure that these 14 balances are filed in the correct rows for the corresponding years. 15 16 17 Response: 18 19 Hydro Ottawa confirms that the 1595 Sub-Accounts were entered into the correct rows of 20 the DVA Workform and do not require updating. As noted on Tab 3. Appendix A of the 21 DVA Workform, the variance between the DVA Workform and the RRR filing for 1595 22 (2011) and 1595 (2012) is a result of a portion of the 1595 (2012) being entered into the 23 RRRs as 1595 (2011). As Hydro Ottawa believes that the RRR December 31, 2016 24 balance recorded in 1595 (2011) is immaterial, approximately (\$4k), Hydro Ottawa has 25 not requested to refile the RRR filing. 26 27 Please also note, per Section 2.0 of Exhibit 9-2-1, Hydro Ottawa is not requesting 28 disposal of any Sub-Accounts to 1595 as part of this application. 29 30 Please note, for clarification purpose, Hydro Ottawa separately inputted the disposition 31 portion originally entered into 1595 (2011) into the 2011 columns and the 1595 (2012)



Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #2 ORIGINAL Page 2 of 2

- 1 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
- 3 RRR Trial Balance) or moving them to the 2012 columns (to be in the year in which
- 4 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.



Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Part 1 ORIGINAL Page 2 of 3

1 2 3 Response: 4 5 For ease of responding, Hydro Ottawa has separated its responses to Interrogatory 6 Question #3 into their respective parts. 7 8 The 1588 true-up model that Hydro Ottawa uses has a monthly view. Each month is 9 updated based on updated billed and unbilled data. In order to derive the (\$1,462,534) 10 for Account 1588 Hydro Ottawa took the difference in the true-up model as at December 11 31, 2016 and as at June 30, 2017 for months related to 2016 only. 12 13 Charge type 1142 includes true up submission for 1588 and 1589. As discussed in 14 Interrogatory Question #3 part 5, by business day 4 of each month end, Hydro Ottawa 15 will estimate RPP kWh for the previous month, consisting of billed and unbilled. 16 Estimated RPP kWh is based on estimated purchased for the month from IESO, Hydro 17 One and Embedded generators minus estimated non-capped kWh. In addition, the 18 business day 4 submission includes an estimate of the weighted average price for 19 commodity purchased from IESO, Hydro One and Embedded generators and an 20 estimate of TOU, Tiered consumption buckets for our RPP customers. The difference 21 between fixed price for TOU and Tiered and the estimated weighted average price for 22 RPP customers is submitted to the IESO. 23 24 Once billing data is available, Hydro Ottawa will true-up the Day 4 estimate to actual 25 billed, and the estimated billed IESO rate to IESO billed rate ("RPP trueup"). 26 (\$1,462,534) reflects the true up on both the differences between billed and unbilled 27 accrual and difference between estimated and actual weighted average price. 28 29 The proration of the GA between Account 1588 and 1589 is part of the true-up process

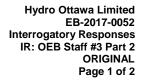
however, was not part of deriving (\$1,462,534). For further information regarding Hydro

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Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Part 1 ORIGINAL Page 3 of 3

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





1		Response to OEB Staff Interrogatory Question #3 Part 2
2		
3	Quest	ion #3 Part 2:
4		
5	Ref:	GA Analysis WorkForm
6		Hydro Ottawa's response to Preliminary Questions 1 & 2
7		DVA Continuity Schedule
8		E9/T2/S1, page 4
9		
10	2)	Hydro Ottawa has shown reconciling items 1b and 2b, but its DVA continuity
11		schedule shows only one of these amounts.
12		a. As per the OEB letter dated May 23, 2017, please make the necessary
13		true-up adjustments to Hydro Ottawa's DVA Continuity Schedule to
14		ensure that the balances proposed for disposition reflect actual expense
15		and revenue components and all estimates are trued up to actuals.
16		b. Explain Hydro Ottawa's rationale as to why the adjustment related to 2b
17		was not made to the DVA Continuity Schedule.
18		
19		
20	Respo	onse:
21		
22	For ea	ase of responding, Hydro Ottawa has separated its responses to Interrogatory
23	Quest	ion #3 into their respective parts.
24		
25	a. Pe	er the request of Board staff, as part of this Interrogatory, Hydro Ottawa has
26	inc	cluded the 2016 revenue adjustments in order to adjust the December 31, 2016
27	ba	lance. Please see sub-part b.
28		
29	Att	achment Att-OEB-Q3-2 DVA Workform has been updated for the revenue
30	ad	justment 2b of the GA reconciliation and the adjustments made per Interrogatory
31	Qι	uestion #4



Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Part 2 ORIGINAL Page 2 of 2

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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.



2018 Deferral/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
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 be	

been previously approved, regardless of whether disposition is being requested.
If none, enter 1 and
the generic subaccount will still be

Enter the number of utility specific
Account 1508 subaccounts that have

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

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 aud	dited
, , , , , , , , , , , , , , , , , , , ,	
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 Defen	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 Account	1508
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance Retail Cost Variance Account - Retail	1508 1518
Misc. Deferred Debits	1518
Retail Cost Variance Account - STR	1525
Board-Approved CDM Variance Account	1567
Extra-Ordinary Event Costs	1567
Deferred Rate Impact Amounts	1574
RSVA - One-time	1582
Other Deferred Credits	2425
Otto Bolono Ground	2.20
Group 2 Sub-Total	
PILs and Tax Variance for 2006 and Subsequent Years	1592
(excludes sub-account and contra account below)	1592

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 1 of 34

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 1536
Smart Grid Funding Adder Deferral Account Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs 4	1555
Smart Meter OM&A Variance ⁴	1556
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576

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

- 1 For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the 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 thro
- 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)

 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 31 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to A₄ 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. Differen For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recoil 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 to - As per oil mining Angeleteins for 2017 in date applications; regions for rate protection of a protection of a protection of Account 153 should be transferred to rate base. The Direct Benefits profit on of Account 1532 should be included in the Group 2 allocation of belances that are used to calculate the rat a Account 1532 is included in the Group 2 allocation of belances that are used to calculate the rat a Account 1532 bit included in the Group 2 allocation of belances that are used to calculate the rat a Account 1532 bit included in the Group 2 allocation of belances that are used to calculate the rat a Account 1532 bit included in the Group 2 allocation of belances that are used to calculate the rate of the Account 1532 bit includes the Account 1532 bit include
- 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 1599. 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 inspace on the different claims are of destinant in the Applications of the strength of the st

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 2 of 34

eferral/Variance Account Workform

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 3 of 34

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					
	ccount umber	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											
	1550					\$0					\$0
	1551										
	1580					\$0					\$0
	1580										
	1580 1584					\$0					60
	1586					\$0					\$0 \$0
	1588					\$0					\$0
	1589					\$0					\$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
	1595			-\$10,623,257		\$10,623,257			-\$552,141		\$552,141
	1595					\$0					\$0
	1595					\$0					\$0
	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷ Not to be disposed of until a year after rate rider has expired and that balance has been audited	1595					\$0					\$0
Not to be disposed of until a year after rate rider has expired and that balance has been addited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589	\$0 \$0 \$0	\$0 \$0 \$0	-\$10,623,257	\$0 \$0 \$0	\$10,623,257 \$10,623,257 \$0	\$0 \$0 \$0	\$0 \$0 \$0	-\$552,141 -\$552,141 \$0	\$0 \$0 \$0	\$552,141
Group 2 Accounts											
	1508 1508					\$0 \$0					\$0 \$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
	1508					\$0					\$0
	1508 1508					\$0 \$0					\$0 \$0
	1508					\$0					\$0
	1508					\$0					\$0
	1508					\$0					\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	1508					\$0					\$0
	1508 1508					\$0 \$0					\$0
	1508					\$0					\$0
	1508					\$0					\$0
	1508					\$0					\$0
	1508					\$0 \$0					\$0
	1508 1508					\$0 \$0					\$0 \$0
	1518					\$0					\$0
	1525					\$0					\$0
	1548					\$0					\$0
	1567 1572					\$0 \$0					\$0
	1574					\$0					\$0
	1582					\$0					\$0
Other Deferred Credits 2	2425					\$0					\$0
Group 2 Sub-Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$200,861	\$0	-\$200,861		\$0	-\$9,902	-\$2,953	-\$12,855		\$0

						2011					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-11	Transactions(1) Debit/ (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments(2) during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	OEB-Approved Disposition during 2011	Interest Adjustments(1) during 2011	Closing Interest Amounts as of Dec-31-11
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$0					\$0
Total of Group 1 and Group 2 Accounts (including 1592)		-\$200,861	\$0	-\$10,824,118	\$0	\$10,623,257	-\$9,902	-\$2,953	-\$564,996	\$0	\$552,141
LRAM Variance 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 Smart Grid OM&A Deferral Account	1534 1535					\$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
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					1
Accounting Changes Under CGAAP Balance + Return Component⁵	1576										l

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 As per ultriang requirements for 2016 area appracations, per (operation and production of the significant period of Account 1531 should be transferred to a transferred by the strategies of the transferred to a transferred by the strategies of the 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

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OFR-O3-2 DVA Workform ORIGINAL Page 4 of 34

eferral/Variance Account Workforn

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 5 of 34

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

						2012					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-12	Transactions(1) Debit/ (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(2) during 2012	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ⁹	1580	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class A ⁹	1580										
Variance WMS – Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584 1586	\$0				\$0	\$0				\$0 \$0
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment) ¹²		\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment 12	1588 1589	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷		\$0				\$0 \$0	\$0 \$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595										\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)* Disposition and Recovery/Refund of Regulatory Balances (2011)*	1595	\$0				\$0 \$0	\$0 \$0				\$0
Disposition and Recovery/Retund of Regulatory Balances (2011) Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$0	00.00= :=0	004 500 c==				0400	6700		\$0
Disposition and Recovery/Retund of Regulatory Balances (2012) Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$10,623,257	\$9,285,458	\$21,566,079		-\$1,657,364	\$552,141	-\$103,169	-\$782,598		\$1,231,570
	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 aud	itea										
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589	\$10,623,257 \$10,623,257 \$0	\$9,285,458 \$9,285,458 \$0	\$21,566,079 \$21,566,079 \$0	\$0 \$0 \$0	-\$1,657,364 -\$1,657,364 \$0	\$552,141 \$552,141 \$0	-\$103,169 -\$103,169 \$0	-\$782,598 -\$782,598 \$0	\$0 \$0 \$0	\$1,231,570 \$1,231,570 \$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 Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0				\$0	\$0				\$0
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				\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Acco Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508 1508	\$0				\$0 \$0	\$0 \$0				\$0
Other Regulatory Assets - Sub-Account - Wileless Attachment Revenues Deletral Account	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - 1-1 actor variance Account Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Defen	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	\$0 \$0				\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accou Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour	1508 1508	\$0 \$0				\$0 \$0	\$0 \$0				\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0				\$0	\$0				\$0 \$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$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	\$0				\$0
Deferred Rate Impact Amounts RSVA - One-time	1574 1582	\$0 \$0				\$0 \$0	\$0 \$0				\$0
RSVA - One-time Other Deferred Credits	1582 2425	\$0 \$0				\$0 \$0	\$0 \$0				\$0
Office Deferred Orealia	2420										
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years	1592	\$0				\$0	\$0				\$0
(excludes sub-account and contra account below)		\$0				\$0	\$0				\$0

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

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

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 1576 and Account 1576 shall require the use of separate rate riders. In the Account 1570 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 A; 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 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. Get 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 inclured for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 RSVA WIMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580, but account 1580 CBIss A, accounting guidance for this sub-account 1580 is balance wists Account 1550 is to be followed. If a balance wists Account 1550 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 Ident titled *Cultaneo 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 adjustmen 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 distribution has any balance in Account 1589 that pertains to Class A, this must be excluded from the balance. Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 6 of 34

eferral/Variance Account Workforn

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 7 of 34

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 viritage 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 Variance WMS – Sub-account CBR Class A ⁹	1580	\$0				\$0	\$0				\$0	\$0			-\$6,182,143
Variance WMS – Sub-account CBR Class A Variance WMS – Sub-account CBR Class B ⁹	1580 1580											ŀ			
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)	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 Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0	-\$11,831			-\$11,831	\$0	-\$138,505			-\$138,505	-\$11,831	-\$236,158		
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595 1595	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0	-\$631,762		
Disposition and Recovery/Refund of Regulatory Balances (2013) Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0 \$0	\$0 \$0				\$0	\$0			
Not to be disposed of until a year after rate rider has expired and that balance has been aud.		\$0				\$0	φ0				\$0	\$0			
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589	-\$1,657,364 -\$1,657,364 \$0	-\$923,447 -\$923,447 \$0	\$0 \$0 \$0		-\$2,580,811 -\$2,580,811 \$0	\$1,231,570 \$1,231,570 \$0	-\$177,908 -\$177,908 \$0	\$0 \$0 \$0	\$0	\$1,053,662	-\$2,580,811 -\$2,580,811 \$0	-\$1,233,115 -\$1,233,115 \$0	\$0 \$0 \$0	-\$1,703,576 -\$13,872,186 \$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		\$1,112,829	\$110,160		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0				\$0	\$0				\$0	\$0			
Variance - Ontario Clean Energy Benefit Act ³	1508	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$0			-\$86	-\$86	\$0			\$1,385		-\$86			
Other Regulatory Assets - Sub-Account - P & OPEB	1508 1508	\$0 \$0			\$3,109,795	\$3,109,795 \$0	\$0				\$0 \$0	\$3,109,795 \$0	\$1,321,800		
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Acco	1508	\$0				\$0 \$0	\$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 Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508 1508	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0			
Other Regulatory Assets - Sub-Account - New Pacifices Deferral Account 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			
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Par	1508	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accou	1508 1508	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0			
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	\$0			
Retail Cost Variance Account - Retail	1518	\$0			-\$286,799	-\$286,799	\$0			-\$36,736		-\$286,799	-\$44,891		
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0			
Retail Cost Variance Account - STR	1548	\$0 \$0			\$1,288,821	\$1,288,821	\$0			\$68,243		\$1,288,821	\$408,439		
Board-Approved CDM Variance Account Extra-Ordinary Event Costs	1567 1572	\$0 \$0				\$0 \$0	\$0 \$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	1592	\$0										l			

						2013								Hydro Ottav	wa Limited
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	(Credit) during 2014		Responses BdStatt4#3
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	All-OL		ORIGINAL
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	₅Ra	ige 81,0f3,3/4
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 Renewable Generation Connection OM&A Deferral Account ⁸ Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account Smart Grid Capital Deferral Account Smart Grid Funding Adder Deferral Account Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴ Meter Cost Deferral Account (MIST Meters) ¹⁰	1531 1532 1533 1534 1535 1536 1555 1555 1555 1555 1556 1557	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$408,537 \$188,477 -\$19,431,245 \$18,896,100	\$0 \$408,537 \$0 \$0 \$188,477 \$0 \$0 -\$19,431,245 \$0 \$18,896,100	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$17,013 \$7,842 -\$509,395	\$0 \$17,013 \$0 \$0 \$7,842 \$0 \$0 \$0 \$0 \$-\$509,395	\$0 \$408,537 \$0 \$0 \$188,477 \$0 \$0 \$-\$19,431,245 \$0 \$18,896,100 \$0	\$19,431,245 -\$2,986,888 -\$18,386,705		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁶ Accounting Changes Under CGAAP Balance + Return Component ⁶	1575 1576	\$0 \$0				\$0 \$0						\$0 \$0			

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign positive figure and credit balance are to have a negative figure) as per the related OEB decision. For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the 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 thru

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Smart Meter Disposition and Cost Recovery (G-2011-0001)
The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the

Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferra

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have 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 A₁ 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. Differen For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recoil 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 As per util Pring in Acquisitems to L2 or or are applications, request for rate protection or recognition was strained in the protection of Account 1533 should be included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 RoSVA WMS balance inputted into this schedule is to exclude any amounts releting 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 1599. 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 injudice of the deep claims are of the final stress in the control to the control

eferral/Variance Account Workforn

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 9 of 34

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 viritage 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	Principa1 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		\$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 Variance WMS – Sub-account CBR Class B ⁹	1580 1580							\$0 \$0	\$90,421 \$1,790,495			\$90,421 \$1,790,495	\$0 \$0	\$318 \$5,866		
RSVA - Retail Transmission Network Charge	1580	-\$1,524,161	\$0			-\$28.857	-\$28.857	-\$1,524,161	\$1,790,495 -\$66.469			\$1,790,495 -\$1,590,630	-\$28.857	\$5,866 - \$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)	1595	\$0	\$0				\$0	\$0				\$0				
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$0	\$0				\$0	\$0				\$0				
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	\$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		-\$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 Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595 1595	-\$631,762	\$0	-\$131,435			-\$131,435	-\$631,762	\$111,120			-\$520,642		-\$6,517		
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0				
Not to be disposed of until a year after rate rider has expired and that balance has been as		\$0	\$0				\$0	\$0				\$0	\$0			
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589	-\$5,517,502 -\$17,686,112 \$12,168,610	\$1,053,662 \$1,053,662 \$0	-\$174,085 -\$174,085 \$0	\$0 \$0 \$0	-\$448,957 -\$456,635 \$7,678	\$430,620 \$422,942 \$7,678	-\$5,517,502 -\$17,686,112 \$12,168,610	-\$22,209,541 -\$15,260,199 -\$6,949,342	\$0 \$0 \$0	\$0 \$0 \$0	-\$32,946,311	\$430,620 \$422,942 \$7,678	-\$143,053 -\$234,727 \$91,674	\$0 \$0 \$0	\$0 \$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 Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0	\$0				\$0	\$0				\$0				
Variance - Ontario Clean Energy Benefit Act ³	1508	\$0	\$0				\$0	\$0				\$0				
Other Regulatory Assets - Sub-Account - Capital Charges Other Regulatory Assets - Sub-Account - P & OPEB	1508 1508	-\$86 \$4,431,595	\$1,385 \$0	-\$1			\$1,384 \$0	-\$86 \$4,431,595				-\$86 \$4,431,595	\$1,384 \$0	-\$1		
Other Regulatory Assets - Sub-Account - P& OPEB Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$4,431,595	\$0				\$0	\$4,431,595	\$50,731			\$50,731	\$0 \$0	\$334		
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account		\$0	\$0				\$0	\$0	φου,τοι			\$0	\$0	ψου 1		
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 1508	\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0				
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Defe 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		\$0	\$0				\$0	\$0				\$0				
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Particle Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accounts		\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0				
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account - Revenue Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account - Efficiency Adjustment Mechanism Deferral Account - Revenue Regulatory Assets - Sub-Account - Revenue Regulatory - Revenue R		\$0	\$0 \$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	-\$331,690	-\$36,736	-\$4,533			-\$41,269	-\$331,690	-\$39,487			-\$371,177		-\$4,134		
Misc. Deferred Debits	1525 1548	\$0	\$0 \$68,243	604 707			\$0 \$89,980	\$0	6244.000			\$0	\$0	600 404		
Retail Cost Variance Account - STR Board-Approved CDM Variance Account	1548	\$1,697,260 \$0	\$68,243 \$0	\$21,737			\$89,980	\$1,697,260 \$0	\$314,008			\$2,011,268 \$0	\$89,980 \$0	\$22,121		
Extra-Ordinary Event Costs	1572	\$0	\$0				\$0	\$0				\$0	\$0			
Deferred Rate Impact Amounts	1574	\$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			

		2014										2015		H	,	wa Limite d 2017-0052
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	Dec-31-15	during 2015OE	Responses Bushin #3 Workform
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			ORIGINAL
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	Pag	ge 10 o €₀34
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 ⁸	1531	\$0	\$0				\$0	\$0				\$0	\$0			
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$408,537	\$17,013	\$6,006			\$23,019	\$408,537				\$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 Smart Grid Funding Adder Deferral Account	1535 1536	\$188,477 \$0	\$7,842 \$0	\$2,771			\$10,613	\$188,477 \$0				\$188,477 \$0	\$10,613 \$0	\$2,245		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0	\$0 \$0				\$0	\$0				\$0	\$0 \$0			
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	-\$0	\$0 \$0				\$0	-\$0				-\$0	\$0 \$0			
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs 4	1555	-\$2,986,888	\$0 \$0				\$0	-\$2.986.888	-\$2,986,888			-\$5,973,776	\$0 \$0			
Smart Meter CM&A Variance ⁴	1556	\$509,395	-\$509.395				-\$509.395	\$509,395	-92,900,000			\$509,395	-\$509,395			
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$509,395	-\$509,395 \$0				-\$509,395 \$0	\$509,395				\$509,395	-\$509,395 \$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					I	\$0				\$0				

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign positive figure and credit balance are to have a negative figure) as per the related OEB decision. For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the 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 thru

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Smart Meter Disposition and Cost Recovery (G-2011-0001)
The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the

Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferra

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have 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 A₁ 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. Differen For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recoil 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 As per util Pring in Acquisitems to L2 or or are applications, request for rate protection or recognition was strained in the protection of Account 1533 should be included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 RoSVA WMS balance inputted into this schedule is to exclude any amounts releting 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 1599. 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 injudice of the deep claims are of the final stress in the control to the control

eferral/Variance Account Workforn

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 11 of 34

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 viritage year. For any new accounts that have never been disposed, start inputting data from

							2016						
Account Descriptions	Account Number	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan- 1-16	Transactions(1) Debit/(Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	Principal Disposition during 2017 - instructed by OEB
Group 1 Accounts													
LV Variance Account	1550	\$2,085	\$220,372	-\$302,419	\$38,071		-\$120,118	\$2,085	\$771	\$798		\$2,058	\$182,301
Smart Metering Entity Charge Variance Account	1551	\$3,311	-\$150,068	-\$96,084	\$43,607		-\$289,759	\$3,311	-\$2,632	\$4,093		-\$3,414	-\$193,675
RSVA - Wholesale Market Service Charge ⁹	1580	-\$405,528	-\$21,527,376	-\$7,002,178	-\$6,182,143		-\$22,347,411	-\$405,528	-\$210,453	-\$361,700		-\$254,281	-\$15,345,233
Variance WMS – Sub-account CBR Class A ⁹	1580	\$318	\$90,421	-\$90,421			\$0	\$318	-\$318			\$0	
Variance WMS – Sub-account CBR Class B ⁹	1580	\$5,866	\$1,790,495	-\$351,426			\$1,439,069	\$5,866	\$16,367			\$22,233	\$1,790,495
RSVA - Retail Transmission Network Charge	1584	-\$45,863	-\$1,590,630	\$9,935	-\$1,524,161		-\$56,534	-\$45,863	-\$1,691	-\$47,032		-\$522	-\$66,469
RSVA - Retail Transmission Connection Charge	1586	-\$77,684	-\$1,533,803	-\$2,572,072	-\$1,696,632		-\$2,409,243	-\$77,684	-\$10,784	-\$81,936		-\$6,532	\$162,829
RSVA - Power (excluding Global Adjustment) ¹² RSVA - 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
	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)	1595	\$0	\$0				\$0	\$0				\$0	
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷ Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0	\$0	04	00.004.		\$0	\$0	00.555	04 440 555		\$0	0400.76
	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)	1595 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		\$0	\$0				\$0	\$0				\$0	
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷ Not to be disposed of until a year after rate rider has expired and that balance has been and	1595 lited	\$0	\$0	\$5,020,832	\$4,949,683		\$71,149	\$0	-\$25,015	\$9,584		-\$34,599	
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589	\$287,567 \$188,215 \$99,352	-\$27,727,043 -\$32,946,311 \$5,219,268	-\$6,355,706 -\$2,677,704 -\$3,678,002	-\$567,820 -\$12,736,430 \$12,168,610	\$0 \$0 \$0	-\$22,887,585	\$287,567 \$188,215 \$99,352	-\$295,516 -\$229,896 -\$65,620	\$374,407 \$221,618 \$152,789	\$0 \$0 \$0	-\$263,299	-\$22,299,962 -\$15,350,620 -\$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 Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0	\$0	-\$502,482	-\$502,482		\$0	\$0				\$0	
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 Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Acco	1508 1508	\$334 \$0	\$50,731 \$0	\$225,388			\$50,731 \$225,388	\$334 \$0	\$558 \$1,139			\$892 \$1,139	
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$0	\$0	\$223,366			\$223,388	\$0	\$1,139			\$1,139	
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	
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	\$0 \$0				\$0	
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pa Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accou	1508 1508	\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	
Other Regulatory Assets - Sub-Account - Revenue Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0	\$0	\$522,056			\$522,056	\$0	\$1,683			\$1,683	
Retail Cost Variance Account - Retail	1518	-\$45,403	-\$371,177	,	-\$331,689		-\$39,488	-\$45,403	-\$435	-\$45,224		-\$613	
Misc. Deferred Debits	1525	\$0	\$0				\$0	\$0				\$0	
Retail Cost Variance Account - STR	1548	\$112,101	\$2,011,268		\$1,697,259		\$314,009	\$112,101	\$3,454	\$110,220		\$5,336	
Board-Approved CDM Variance Account Extra-Ordinary Event Costs	1567 1572	\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	
Deferred Rate Impact Amounts	1572	\$0 \$0	\$0 \$0				\$0 \$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	
	1592	, ,,,,	, , ,	\$0.10,07£	ψ0,000,001	40			\$0,111	4,400	ψ		·

							2016						
Account Descriptions	Account Number	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan- 1-16	Transactions(1) Debit/(Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	Principal Disposition during 2017 - instructed by OEB
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 ⁸	1531	\$0	\$0		\$0		\$0	\$0				\$0	
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$27,886	\$408,537		\$408,537		-\$0	\$27,886		\$27,890		-\$4	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0		\$0		\$0	\$0				\$0	
Smart Grid Capital Deferral Account	1534	\$0	\$0		\$0		\$0	\$0				\$0	
Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535 1536	\$12,858	\$188,477 \$0		\$188,477 \$0		- \$0 \$ 0	\$12,858 \$0		\$12,861		- \$3 \$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0	\$0		\$0		\$0	\$0				\$0 \$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0	-\$0		\$0		- \$ 0	\$0				\$0 \$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs 4	1555	\$0	-\$5.973.776		-\$5,973,776		\$0 \$0	\$0 \$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	-\$309,393 \$0	\$009,393		φ303,334		\$0	\$0		- 4305,353		\$0	
, , , , , , , , , , , , , , , , , , , ,	.557	ΨΟ	ΨΟ				ΨΟ	ΨΟ				ΨΟ	
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 thirt

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

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 A 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 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. Get 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 inclured for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 RSVA WIMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580, but account 1580 CBIss A, accounting guidance for this sub-account 1580 is balance wists Account 1550 is to be followed. If a balance wists Account 1550 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 Culdance 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 and the first year of the cur Note that if a distribution has any balance in Account. 1589 that pertains to Class A, this must be excluded from the balance. - Hydro Ottawa Limited - EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 12 of 34

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 from 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.

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3

If you had any customers clas Att QEB-QDa2 DNA: Morkform where the balance in 1580 sub-account CBR Class B accumulate CBR (CINAL and 2016, or 2016), check off the checkbox.

Page 13 of 34

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 Inter	est on Dec-31-1	6 Balances		2.1.7 RRR	
Account Descriptions	Account Number	Interest Disposition during 2017 - instructed by OEB	Closing Principal Balances as of Dec			Projected Interest from January 1, 2018 to April 30, 2018 on Dec	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	-\$7,2	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 RSVA - Retail Transmission Network Charge	1580 1584	\$25,562 \$438	-\$351,426 \$9,935	-\$3,329 -\$960	-\$3,866 \$109		-\$7,195 -\$850		\$58,620.69 \$9.084.58	\$1,461,303 -\$57.056	\$1
RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584	\$438 \$6,042	\$9,935 -\$2,572,072	-\$960 -\$12,574	-\$28,293		-\$850 -\$40,867		\$9,084.58 \$12,939.08	-\$57,056 -\$2,415,775	-\$1 \$0
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$11.451	\$2,796,072	\$25,447	\$14.669	-\$1,462,534	-\$1,422,419		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		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		\$0.00		\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595		\$0	\$0			\$0	heck to Dispose of Account	\$0.00	-\$4,919	-\$4,919
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-\$2,633	\$1,540	-\$222			-\$222	heck 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	heck to Dispose of Account	\$0.00	-\$17,066	\$1
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	\$2,239	-\$77,471	-\$586			-\$586		\$0.00	\$35,302	-\$1
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595		\$0	\$0			\$0		\$0.00	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷ Not to be disposed of until a year after rate rider has expired and that balance has been audi	1595		\$71,149	-\$34,599			-\$34,599	heck 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 add	nea										
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589	-\$170,959 -\$41,079 -\$129,880	-\$11,214,967 -\$7,536,965 -\$3,678,002	-\$211,396 -\$222,220 \$10,823	-\$129,067 -\$98,788 -\$30,280	-\$537,232 -\$1,462,534 \$925,302	-\$877,696 -\$1,783,542 \$905,845	-\$9,26	8,375.61 6,219.23 2,156.38	-\$33,897,293 -\$23,150,891 -\$10,746,402	-\$8 -\$7 -\$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 Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508		\$0	\$0			\$0		\$0.00	\$0	\$0
Variance - Ontario Clean Energy Benefit Act ³	1508		\$0	\$0			\$0		\$0.00		\$0
Other Regulatory Assets - Sub-Account - Capital Charges Other Regulatory Assets - Sub-Account - P & OPEB	1508 1508		\$0 \$147,000				-\$2 \$0	Theck to Dispose of Account	\$0.00 \$0.00	\$0 \$147,000	\$2
Other Regulatory Assets - Sub-Account - F & OFEB Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508		\$50.731	\$892			\$892		\$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		\$0.00		\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508 1508		\$0 \$0	\$0 \$0			\$0	Direct to Dispose of Account	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Defer Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508		\$0	\$0 \$0			\$0 \$0		\$0.00 \$0.00		\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1508		\$548,080	\$44			\$44		\$0.00	\$548,124	\$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acc	1508		\$0	\$0			\$0	Theck to Dispose of Account	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pa	1508		\$0 \$0	\$0 \$0			\$0		\$0.00		\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accound the Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account - Efficiency Adjustment Mechanism Deferral	1508 1508		\$0 \$0	\$0 \$0			\$0 \$0	Direct to Dispose of Account	\$0.00 \$0.00		\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Belefial Account Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508		\$522,056	\$1,683			\$1,683		\$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		004221	\$0		\$0.00	\$0	\$0
Retail Cost Variance Account - STR Board-Approved CDM Variance Account	1548 1567		\$314,009 \$0	\$5,336 \$0		-\$319,344	-\$314,009 \$0		\$0.00 \$0.00	\$319,343	-\$1
Extra-Ordinary Event Costs	1567		\$0 \$0				\$0 \$0		\$0.00		\$0 \$0
Deferred Rate Impact Amounts	1574		\$0	\$0			\$0		\$0.00		\$0
RSVA - One-time	1582		\$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	1592										

									1	Hydro Ottawa Limited
		2	2017			Projected Inter	rest on Dec-31-1	16 Balances	2.1.7 RRR	EB-2017-0052
Account Descriptions	Account Number	Interest Disposition during 2017 - instructed by OEB	Closing Principal Balances as of Dec 31-16 Adjusted for Dispositions during 2017	31-16 Adjusted for		1, 2018 to April 30, 2018 on Dec	Total Interest	Total Claim	As of Dec 31-16	terrogatory Responses RRR vs. 2016 Balance (Principal Historia B Staff #3 B-O3-2 DVA Workform
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	•••ORIGINAL
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	Page 14 of 34
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 ⁸	1531		\$0	\$0			\$0	\$0.00		\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532		-\$0				-\$4	-\$4.65		\$5
Renewable Generation Connection Funding Adder Deferral Account	1533		\$0				\$0	\$0.00		\$0
Smart Grid Capital Deferral Account	1534		\$0	\$0			\$0	\$0.00		\$0
Smart Grid OM&A Deferral Account Smart Grid Funding Adder Deferral Account	1535 1536		- <mark>\$0</mark> \$0				-\$3 \$0	-\$2.87 \$0.00		\$3
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555		\$0				90	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555		-\$0				sc	-\$0.23		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555		\$0				Sc	\$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&F Amounts Balance + Return Component⁵	1575	I.	\$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 \$0
Accounting changes onder COAN Balance + Return Component	.010									**

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

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.

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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 Aj 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 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

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 be portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included to reduce the received of the Account 1532 should be included for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 RSVA WIMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580 is bulbaccount 1567 CBIss A, accounting guidance for this sub-account 1567 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 Culdance 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 and the first year of the cur Note that if a distribution has any balance in Account. 1589 that pertains to Class A, this must be excluded from the balance. oard

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 frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA intrage year. For any new accounts that have never been disposed, start inputting data fron

Account Descriptions	Accoun Numbe
Group 1 Accounts	
V Variance Account	1550
mart Metering Entity Charge Variance Account	1551
SVA - Wholesale Market Service Charge ⁹	1580
ariance WMS – Sub-account CBR Class A9	1580
ariance WMS – Sub-account CBR Class B ⁹	1580
SVA - Retail Transmission Network Charge	1584
SVA - Retail Transmission Connection Charge	1586
SVA - Power (excluding Global Adjustment) ¹²	1588
SVA - Global Adjustment 12	1589
isposition and Recovery/Refund of Regulatory Balances (2009)	1595
isposition and Recovery/Refund of Regulatory Balances (2010)	1595
hisposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595
hisposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595
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hisposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595
tisposition and Recovery/Refund of Regulatory Balances (2016) ⁷ lot to be disposed of until a year after rate rider has expired and that balance has been aud	1595
SVA - Global Adjustment 12	1589
Group 2 Accounts	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
hther Regulatory Assets - Sub-Account - Incremental Capital Charges hther Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508
ariance - Ontario Clean Energy Benefit Act ³	1508
Other Regulatory Assets - Sub-Account - Capital Charges	1508
Other Regulatory Assets - Sub-Account - P & OPEB	1508
hther Regulatory Assets - Sub-Account - East Energy Cost Defer Cost Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Acco	1508 1508
Other Regulatory Assets - Sub-Account - Pole 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 Defen	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 1508
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account - Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Par	1508
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508
tetail Cost Variance Account - Retail	1518
lisc. Deferred Debits Letail Cost Variance Account - STR	1525 1548
loard-Approved CDM Variance Account	1567
xtra-Ordinary Event Costs	1572
eferred Rate Impact Amounts	1574
SVA - One-time	1582
ther Deferred Credits	2425
roup 2 Sub-Total	

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 15 of 34

Account Descriptions	Accoun Numbe
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	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:

As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed thr

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Smart Meter Disposition and Cost Recovery (G-2011-0001)
The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the

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 A; 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 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. Get 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 inclured for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 RSVA WIMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580, but account 1580 CBIss A, accounting guidance for this sub-account 1580 is balance wists Account 1550 is to be followed. If a balance wists Account 1550 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 Culdance 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 and the first year of the cur Note that if a distribution has any balance in Account. 1589 that pertains to Class A, this must be excluded from the balance. Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 16 of 34

2018 Deferral/Variance Account Workform

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 17 of 34

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)	

2018 Deferral/Variance Account Workform

EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 18 of 34

Hydro Ottawa Limited

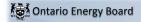
In the green shaded cells, enter the data related to the proposed load forecast. Do not enter data for the MicroFit class

			А		В				С	D=	A-C		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)		# of Customers	Total Metered kWh ⁴	Total Metered <mark>kW</mark> ⁴		Metered kW for Non-RPP Customers ^{4,5}		Metered kWh for Wholesale Market Participants (WMP) ⁴	Metered kW for Wholesale Market Participants (WMP) ⁴	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Total Metered 2016 kWh for Class A Customers that were Class A for the entire period the GA balance accumulated	Total Metered 2016 kWh for Customers that Transitioned Between Class A and B during the period the GA balance accumulated	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption
RESIDENTIAL	kWh	305,144	2,206,411,000		78,310,448		98,285,240	0	0	2,206,411,000	- 0			78,310,448
GENERAL SERVICE LESS THAN 50 KW	kWh	24,739	709,791,000		102,830,977		22,437,830	0	0	709,791,000	- 0			102,830,977
GENERAL SERVICE 50 TO 1,499 KW	kW	3,351	2,875,422,000	6,824,350		6,824,351	39,332,942	37,049,412	66,568		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 \$

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 19 of 34



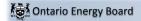
2018 Deferral/Variance Account Workform

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 20 of 34

		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	Ö	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	ő	Ö	ő	0	Ö	Ö
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 Deferr	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 Fai	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 Van	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	1592	0	kWh	0	0	0	0	0	0	0
(excludes sub-account and contra account)	1092	U	KVVII	0	U	<u> </u>	0	<u> </u>	U	<u> </u>
PILs and Tax Variance for 2006 and Subsequent Years -	1592	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)	0
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1392	(0)	KVVII	(0)	(0)	(0)	(0)	(0)		1
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 c		0								
Va	riance	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		(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 V		(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)

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 21 of 34



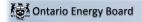
2018 Deferral/Variance Account Wo

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 22 of 34

		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)	1000	(8,907,599)	,0	Ö	Ö	(58)	(52,521)	Ō	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 - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and	1000	•		-	-	-		·	
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 - Capital Charges Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost									
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 A	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V	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	i 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	ů	0	ő	Ď	0	Ď
Total of Group 2 Accounts	2420	0		0	0	0	0	0	0
Total of Group 2 Accounts				, , ,	•	, , ,	•	ı ı	•
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 -	4500	(0)	1350		-	(6)	(6)		c
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
	4505								
LRAM Variance Account (Enter dollar amount for each class)	1568	0	ļ	0	0	0	0	0	0
(Account 1568 - total amount allocated to	classes) ariance	0							
V	unance		ı						
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 an	d 1595)	(3,008,477)	ı	0 1	0	(19)	(17,295)	0	0
Total of Account 1580 and 1588 (not allocated to		(5.899.122)	l	0	0	(39)	(35,227)	0	0
Balance of Account 1589 Allocated to Non		(2,747,910)		0	0	0	(32.633)	0	0
Dalance of Account 1305 And Cated to Non		(2,141,310)	I	ı v	U		(32,033)		V
Group 2 Accounts (including 1592	2, 1532)	(4)	l	0	0	(0)	(0)	0	0
IEDO COAAD Tarasitira DD0E Arrasinta Dalarra i Datum C	1 4575		130/1-						
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)

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 23 of 34



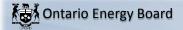
2018 Deferral/Variance Account Wo

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 24 of 34

		Amounts from		HCI, RESOP, OTHER						
		Sheet 2	Allocator	ENERGY RESOURCE						
IIV/V-si A	1550	(306.979)	kWh	0	0	0	0	0	0	0
LV Variance Account 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)	# of Customers	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	(2.612.030)	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	1.373.653	kWh	0	0	Ů	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	Ö	%	0	Ö	ŏ	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	o o	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	Ö	Ö	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	Ö	%	Ö	Ö	ŏ	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	o o	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)	1000	(8.907.599)	,0	Ö	Ö	ŏ	Ö	0	ő	ő
		(-,,,					-	· ·	-	
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	l	0	kWh	0	0	0	0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Act	1508									
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 Deferr	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 A	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
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def	1508	0	kWh kWh	0	0	0	0	0	0	0
	1508		kWh	0		-	-	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance Retail Cost Variance Account - Retail	1508 1518	0	kWh	0	0	0	0	0	0	0
	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 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	1574	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	2423	0	KVVII	0	0	0	0	0	0	0
Total of Group & Accounts		U		U	U	U	U	U	U	U
PILs and Tax Variance for 2006 and Subsequent Years	1	1		I	1	I	1		I	
(excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0
	1	}			+	 	 		1	
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
Total of Account 1092		(U)		U	U	U	U	U	U	U
LBAM \/arianas Assaunt /Enter dellar amount for each class	1568	0		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class) (Account 1568 - total amount allocated to dollars)		0		U	U	U	U	U	U	U
	ariance	0	1							
	ai idilice		ı							
Renewable Generation Connection OM&A Deferral Account	1532	(5)	kWh	0	0	0	0	0	0	0
	1532	(9)	KVVII	U	U	0	U	U	U	U
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class	1580	(358,621)	kWh	0	0	0	0	0	0	0
A Customers)	l			I	1	1	1		l	l
Total of Crown 1 Accounts (1550, 1551, 1501, 1500	4 4E0E\	(2.000.477)	1		1 0	1 0	1 0		1 0	1 0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and		(3,008,477)	 	0	0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to Balance of Account 1589 Allocated to Non-		(5,899,122)	-	0	0	0	0	0	0	0
Balance of Account 1589 Allocated to Non-	VVIVIPS	(2,747,910)	l	0	0	0	0	0	0	l 0
Group 2 Accounts (including 1592	1522\	(4)		_		1 0		•		^
Group 2 Accounts (including 1592	., 1532)	(4)	l	0	0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	1 0	kWh	0	1 0	1 0	1 0	0	1 0	0
Accounting Changes Under CGAAP Balance + Return Component	1575 1576		kWh	0	0	0	0	0	0	0
	15/6		kvvn	0	0					
Total Balance Allocated to each class for Accounts 1575 and 1576		0		U	U	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)

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 25 of 34



2018 Deferral/Variance Account Workform

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 26 of 34

2016

418,799,947

757,636

kWh

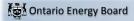
kW

1	Please enter the Year the Account 1589 GA Balance was Last Disposed.	2015	(e.g. If in the 2016 EDR process, you received approva 31, 2014, enter 2014.)	al to dispose the GA va	riance account balanc	e as at December		
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 accumulated would be 2015 and 2016.)	balance as at Decemb	er 31, 2014, the period	the GA		
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 bala variance accumulated would be 2015 and 2016.)	nce as at December 31	, 2015, the period the	CBR Class B		
3a	Enter the number of transition customers you had during the period the Account 1589 GA balance accumulated.	1						
		Transition Customer	s - Non-loss Adjusted Billing Determinants by Customer					
			(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.) The company of the CBR Class B balance as at December 31, 2015, the period the CBR Class B variance accumulated would be 2015 and 2016.) The company of the CBR Class B balance as at December 31, 2015, the period the CBR Class B variance accumulated would be 2015 and 2016.) The company of the CBR Class B balance as at December 31, 2015, the period the CBR Class B variance accumulated would be 2015 and 2016.)					
		Customer						
		Customer 1	LARGE USE		- //-			
						· · · · · · · · · · · · · · · · · · ·		
				Ciass A/D	U	А		
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

LARGE USE

Customer A1



2018 Deferral/Variance Account Workform

EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 27 of 34

Hydro Ottawa Limited

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

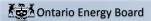
		Total	2016
Total Class B Consumption for Years During Balance Accumulation			
(Non-RPP Consumption LESS WMP Consumption and			
Consumption for Class A customers who were Class A for partial			
and full year)	Α	3,759,305,891	3,759,305,891
All Class B Consumption (i.e. full year or partial year) for Transition			
Customers	В	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	the Period They Were Class B	Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2016		Period They Were a Class B	Month Equal Payme	ı
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



2018 Deferral/Variance Account Workform

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 28 of 34

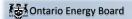
The purpose of this tab is to calculate the billing determinants for CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

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 for				Metered Consumption for Cur			
				Class A customers that wer	e Class A for	Total Metered 2016 Consumpt	ion for Customers	Customers (Total Consumption	LESS WMP,	
		Total Metered		the entire period CBR Class B balance that Transitioned Between Class A and B during			Class A and Transition Cu	stomers'		
		Consumption Mir	nus WMP	accumulated		the period CBR Class B bala	nce accumulated	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%



2018 Deferral/Variance Account Workform

Hydro Ottawa Limited
EB-2017-0052
Interrogatory Responses
IR: OEB Staff #3
Att-OEB-Q3-2 DVA Workform
ORIGINAL
Page 29 of 34

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

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

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
GENERAL SERVICE LESS THAN 50 KW	kWh	709,791,000	-\$ 287,812	- 0.0004
GENERAL SERVICE 50 TO 1,499 KW	kW	6,824,350	-\$ 1,136,284	- 0.1665
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,916,044	-\$ 1,074,512	- 0.5608
LARGE USE	kW	1,118,300	-\$ 244,400	- 0.2185
UNMETERED SCATTERED LOAD	kWh	16,731,000	-\$ 6,612	- 0.0004
STANDBY POWER GENERAL SERVICE 5	kW	-	\$ -	-
STANDBY POWER GENERAL SERVICE 1	kW	4,800	\$ -	-
STANDBY POWER GENERAL SERVICE L	kW		\$ -	-
SENTINEL LIGHTING	kW	216	-\$ 19	- 0.0878
STREET LIGHTING	kW	123,144	-\$ 17,295	- 0.1404
MICROFIT AND MICRO-NET METERING		-	\$ -	-
FIT			\$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
			\$ -	-
	,	-	\$ -	
		-	\$ -	-
		-	\$ -	-
Total			-\$ 3,729,165	

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers		ated Group 1 e - Non-WMP	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	2,206,411,000		1,775,954	- 0.0008	\$/kV\
GENERAL SERVICE LESS THAN 50 KW	kWh	709,791,000	-\$	571,315	- 0.0008	\$/kW
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	\$/kV\
STANDBY POWER GENERAL SERVICE 5	kW	-	\$	-		\$/kW
STANDBY POWER GENERAL SERVICE 1	kW	4,800	\$	-		\$/kW
STANDBY POWER GENERAL SERVICE I	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		-	\$	-	-	1
FIT		-	\$	-	-	
HCI, RESOP, OTHER ENERGY RESOURCE		-	\$	-		
		-	\$	-	-	
		-	\$	-	-	
		-	\$	-	-	1
		-	\$	-	-	
			\$	-	-	1
		-	S	-	-	1
Total			-\$	5.178.434		1

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	account 1580 CBR Class B Balance	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 5	0 TO 1,499 KW		\$ -	-
STANDBY POWER GENERAL SERVICE 1	,500 TO 4,999 KW		\$ -	-
STANDBY POWER GENERAL SERVICE L	STANDBY POWER GENERAL SERVICE LARGE USE			-
SENTINEL LIGHTING			-\$ 3	-
STREET LIGHTING			-\$ 2,294	-
MICROFIT AND MICRO-NET METERING			\$ -	-
FIT			\$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE	CE		\$ -	-
			\$ -	-
			\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
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
GENERAL SERVICE LESS THAN 50 KW	kWh	102,830,977	-\$ 76,676	- 0.0007
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,432,410,639	-\$ 1,813,728	- 0.0007
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	895,369,000	-\$ 667,632	- 0.0007
LARGE USE	kWh	132,565,766	-\$ 98,848	- 0.0007
UNMETERED SCATTERED LOAD	kWh	-	\$ -	-
STANDBY POWER GENERAL SERVICE 5	kWh	-	\$ -	- :
STANDBY POWER GENERAL SERVICE 1	kWh	-	\$ -	- :
STANDBY POWER GENERAL SERVICE L	kWh	-	\$ -	- :
SENTINEL LIGHTING	kWh	-	\$ -	-
STREET LIGHTING	kWh	43,765,000	-\$ 32,633	- 0.0007
MICROFIT AND MICRO-NET METERING		-	\$ -	-
FIT		-	\$ -	-
HCI, RESOP, OTHER ENERGY RESOUR(-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			-\$ 2,747,910	

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	AI	located Group 2 Balance	F	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	ş	0.0000	per customer per month
GENERAL SERVICE 1,500 TO 4,999 KW	# of Customers	76	-\$	1	ទុ	0.0006	per customer per month
LARGE USE	# of Customers	11	-\$	0	ទុ	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		-	\$	-	\$	-	1
SENTINEL LIGHTING			-\$	0	\$	-	
STREET LIGHTING			-\$	0	4	-	
MICROFIT AND MICRO-NET METERING		-	\$	-	\$	-	
FIT			\$	-	\$	-	1
HCI, RESOP, OTHER ENERGY RESOURCE			\$	-	\$		
			\$	-	4	-	
		-	\$	-	\$	-	
_		,	\$		\$	-	
			\$	-	\$		
_		,	\$		\$	-	
_		,	\$	٠	\$	-	
Total			-\$	4			

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	157: B	ted Accounts 5 and 1576 alances	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 RESOURCE		-	\$	-		
		-	\$	-		
			\$	-	-	
		-	\$	-		
		-	\$	-		
			\$	-		
		-	\$	-		
Total			\$	-		

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL

Page 30 of 34
Rate riders for Global Adjustment is to be calculated on the basis of kWh for all classes.

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

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)

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 31 of 34



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

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 32 of 34

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 ac Year			

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)	Unbilled Loss Adjusted		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	н	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		0.09179	\$ 31,987,319	\$ 2,634,537
February	332,428,070	352,356,104	349,450,846	329,522,812	0.10384		0.09851	\$ 32,461,292	-\$ 1,756,357
March	355,218,151	349,450,846	322,775,469	328,542,774	0.09022		0.10610	\$ 34,858,388	
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		0.09545		-\$ 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		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		0.11226		
November	296,616,960	289,829,142	297,092,490	303,880,308	0.12271		0.11109		
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

		Amount	(Quantify if it is	
	Applicability of Reconciling		significant	
Item	Item (Y/N)		nciling item)	Explanation
NO.	nom (1714)	1000	noming nom;	Explanation
Net Change in Principal Balance in the GL (i.e. Transactions in the Y	ear)	-s	3.678.002	
Remove impacts to GA from prior year RPP Settlement true				
1a up process that are booked in current year	Y	-S	264.382	
Add impacts to GA from current year RPP Settlement true up				
1b process that are booked in subsequent year	Y	\$	633,729	
2a Remove prior year end unbilled to actual revenue differences	Υ	\$	127,941	
2b Add current year end unbilled to actual revenue differences	Y	\$	291,573	
Remove difference between prior year accrual to forecast				
3a from long term load transfers	Y	\$	290,285	
Add difference between current year accrual to forecast from				
3b long term load transfers	N			Final True-up to be completed later in 2017
4 Remove GA balances pertaining to Class A customers	N			
Significant prior period billing adjustments included in current				
year GL balance but would not be included in the billing				
5 consumption used in the GA Analysis	N			
Differences in GA IESO posted rate and rate charged on				
6 IESO invoice				
	·			
7				
8				
9				
10				
ote 6 Adjusted Net Change in Principal Balance in the GL		-S	2,598,856	

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

							UllieSulveu
							Difference as %
	Annual Net Change in	Net Change in	Reconciling Items	Adjusted Net Change in			of Expected GA
	Expected GA Balance from	Principal Balance in the	(sum of cells D66 to	Principal Balance in the	Unresolved	Payments to IESO (cell	Payments to
Year	GA Analysis (cell K59)	GL (cell D65)	D78)	GL	Difference	J59)	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

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 33 of 34

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Att-OEB-Q3-2 DVA Workform ORIGINAL Page 34 of 34

GA Rates per IESO website

GA Nates p	I IEOO WEDSILE								
		2016			2015			2014	
	First	Second		First	Second		First	Second	
(\$/kWh)	Estimate	Estimate	Actual	Estimate	Estimate	Actual	Estimate	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		0.07190	0.06664	0.06025
July	0.07667	0.08412	0.08306	0.08888	0.08413		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		0.07492	0.10135	
November	0.12271	0.11500	0.11109	0.07623	0.12448		0.09901	0.08504	
December	0.10594	0.07872	0.08708	0.11462	0.08809	0.09471	0.07318	0.05789	0.07444



Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Part 3 ORIGINAL Page 1 of 1

1		Response to OEB Staff Interrogatory Question #3 Part 3
2		
3	Quest	ion #3 Part 3:
4		
5	Ref:	GA Analysis WorkForm
6		Hydro Ottawa's response to Preliminary Questions 1 & 2
7		DVA Continuity Schedule
8		E9/T2/S1, page 4
9		
10	3)	For the Reconciling Item part 3b of the GA Analysis, Hydro Ottawa has indicated
11		that the "Final True-up to be completed later in 2017". As it is already 10 months
12		past the year-end, please provide the reconciling item related to part 3b on the
13		GA Analysis Workform.
14		
15		
16	Respo	onse:
17		
18	For ea	ase of responding, Hydro Ottawa has separated its responses to Interrogatory
19	Questi	on #3 into their respective parts.
20		
21	Hydro	Ottawa continues to work with Hydro One to finalize the 2016 LTLT. Based or
22	the la	test information from Hydro One, the reconciling item related to part 3b is
23	approx	kimately \$12k; any further adjustment is expected to be immaterial.





Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Part 4 ORIGINAL Page 1 of 1

1		Response to OEB Staff Interrogatory Question #3 Part 4
2		
3	Quest	ion #3 Part 4:
4		
5	Ref:	GA Analysis WorkForm
6		Hydro Ottawa's response to Preliminary Questions 1 & 2
7		DVA Continuity Schedule
8		E9/T2/S1, page 4
9		
10	4)	In response to the Preliminary Question 1, Hydro Ottawa has indicated that it
11		uses approach b). However, this approach would have entailed debiting all of
12		Charge Type 148 into 1589 and then crediting the portion related to RPP GA
13		from Charge Type 1142 (formerly 142) into this account. The Notes/Comments in
14		IRR 2)ii indicate that Hydro Ottawa's process may be different from the approach
15		described in OEB staff IR 1)b). Please describe Hydro Ottawa's approach to
16		booking expense journal entries for Charge Type 1142 (formerly 142) and
17		Charge Type 148 from the IESO invoice in detail.
18		
19		
20	Respo	onse:
21		
22	For ea	ase of responding, Hydro Ottawa has separated its responses to Interrogatory
23	Quest	ion #3 into their respective parts.
24		
25	Hydro	Ottawa confirms that it debits all of Charge Type 148 into 1589.
26		
27	Charg	e type 1142 consists of two components: RPP GA and related RPP GA true-up.
28	Hydro	Ottawa does credit RPP GA into 1589. However, Hydro Ottawa may either
29	debit/d	credit 1589 for RPP GA true-up; this will depend on whether the GA paid rate is
30	higher	lower than the GA 2 nd rate, and the direction of the variance caused by the
31	estima	ate of unbilled kWh.





Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Part 5 ORIGINAL Page 1 of 2

1		Response to OEB Staff Interrogatory Question #3 Part 5
2		
3	Quest	ion #3 Part 5:
4		
5	Ref:	GA Analysis WorkForm
6		Hydro Ottawa's response to Preliminary Questions 1 & 2
7		DVA Continuity Schedule
8		E9/T2/S1, page 4
9		
10	5)	With respect to Hydro Ottawa's responses to Question 2, please describe in
11		detail Hydro Ottawa's process (how are the estimated amounts initially
12		determined, what data is used for estimation, how are estimates used in booking
13		entries, what is the true-up process after billing data becomes available, data
14		used for making entries etc.) with respect to reconciling items related to:
15		a. Part 1a ii – please explain how (\$1,635,798) was derived.
16		b. Part 1a iii – please explain how \$1,371,426 was derived.
17		
18		
19	Respo	onse:
20		
21	For ea	ase of responding, Hydro Ottawa has separated its responses to Interrogatory
22	Quest	ion #3 into their respective parts.
23		
24	Hydro	Ottawa's settlement process is as follows:
25		
26	By bu	siness day 4 of each month end, Hydro Ottawa will estimate RPP kWh for the
27	previo	us month, consisting of billed and unbilled components. Estimated RPP kWh is
28	based	on estimated purchased kWh for the month from IESO, Hydro One and
29	Embe	dded Generators, minus estimated non-capped kWh. Total estimated purchased
30	kWh i	n the month and estimated non-capped kWh are based on meter read data. The



Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Part 5 ORIGINAL Page 2 of 2

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.

8

9

10

1314

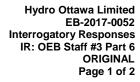
15

16

17

11 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.





1		Response to OEB Staff Interrogatory Question #3 Part 6
2		
3	Quest	ion #3 Part 6:
4		
5	Ref:	GA Analysis WorkForm
6		Hydro Ottawa's response to Preliminary Questions 1 & 2
7		DVA Continuity Schedule
8		E9/T2/S1, page 4
9		
10	6)	With respect to Hydro Ottawa's responses to Question 2, please describe in
11		detail Hydro Ottawa's process (how are the amounts determined, what data is
12		used and how are estimates determined and used in booking entries etc.) with
13		respect to reconciling items related to:
14		a. Part 1b ii – please explain how (\$284,576) was derived.
15		b. Part 1b iii – please explain how \$918,303 was derived.
16		
17		
18	Respo	onse:
19		
20	For ea	ase of responding, Hydro Ottawa has separated its responses to Interrogatory
21	Quest	on #3 into their respective parts.
22		
23	Please	e refer to Interrogatory Question #3 Part 5, as the same process is used as
24	descri	ped in that Interrogatory.
25		
26	a.	The (\$284,576) was derived by taking the 2016 kWh billed in 2017, multiplied by
27		the applicable monthly global adjustment ("GA") rate.
28		
29	b.	Hydro Ottawa's GA RPP true-up for fiscal year 2015 was \$633,729. The
30		\$918,303 amount was derived as the difference between \$633,729 and



Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Part 6 ORIGINAL Page 2 of 2

1 (\$284,576). Please see Interrogatory Question #3 Part 5 sub-part b for the process explanation.



15

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Part 7 ORIGINAL Page 1 of 3

1 Response to OEB Staff Interrogatory Question #3 Part 7 2 3 **Question #3 Part 7:** 4 5 Ref: **GA Analysis WorkForm** 6 Hydro Ottawa's response to Preliminary Questions 1 & 2 7 **DVA Continuity Schedule** 8 E9/T2/S1, page 4 9 7) With regards to the Dec. 31, 2016 balance in Account 1588, all components that 10 11 flow into Account 1588 (i to iv in table below) should be all based on actuals at 12 year end. Please complete the following table to a) indicate whether the 13 component is based on estimates or actuals at year end and b) quantify the 14 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)			
li	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			



Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #3 Part 7 ORIGINAL Page 2 of 3

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

2

1

3

Response:

56

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

7 8

10

11

12

9 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.

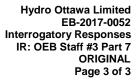
1415

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

17

16

	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		
li	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		

1



Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 ORIGINAL Page 1 of 1

1 Response to OEB Staff Interrogatory Question #4 2 3 Question #4: 4 5 Ref: DVA Workform – Billing Determinants 6 7 In tab 4 Billing Determinants of the DVA model, Hydro Ottawa reported 37,049,412 kWh 8 and 66,568 kW as metered consumption and demand for Wholesale Market Participants 9 in the GS 1,500 to 1,499 kW rate class. However, in the RRR 2.1.5.4 reporting, the same 10 consumption and demand amounts were reported in the GS 50 to 1,499 kW rate class. 11 Please confirm which rate class should these consumption and demand amounts belong 12 to. Please update the DVA model if necessary. 13 14 15 Response: 16 17 Hydro Ottawa confirms that the Wholesale Market Participants metered consumption of 18 34,049,412 kWh and demand of 66,568 kW should be reported in the GS 50 to 1,499 19 kW rate class. 20 21 Hydro Ottawa has updated the Billing Determinants tab of the DVA Workform 22 accordingly, please refer to Attachment Att-OEB-Q4 DVA Workform. The changes made 23 will impact the rate riders originally requested by Hydro Ottawa. As per the OEB's Case 24 Management Letter dated October 31, 2017, Board staff will update Hydro Ottawa's 25 models. As such, Hydro Ottawa anticipates Board staff to update the Bill Impacts Model 26 and Tariff of Rates and Charges as necessary.



Enter the number of utility specific

Account 1508 subaccounts 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 🔻

requested for disposition in

2018 Deferral/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
Group 1 Accounts	
LV Variance Account Smart Metering Entity Charge Variance Account RSVA - Wholesale Market Service Charge* Variance WMS - Sub-account CBR Class A® Variance WMS - Sub-account CBR Class A® Variance WMS - Sub-account CBR Class B® RSVA - Retail Transmission Network Charge RSVA - Neterial Transmission Connection Charge RSVA - Power (excluding Global Adjustment)¹² RSVA - Global Adjustment ¹² RSVA - Global Adjustment ¹² Disposition and Recovery/Refund of Regulatory Balances (2010)² Disposition and Recovery/Refund of Regulatory Balances (2011)² Disposition and Recovery/Refund of Regulatory Balances (2011)² Disposition and Recovery/Refund of Regulatory Balances (2012)² Disposition and Recovery/Refund of Regulatory Balances (2013)² Disposition and Recovery/Refund of Regulatory Balances (2014)² Disposition and Recovery/Refund of Regulatory Balances (2015)²	1550 1551 1580 1580 1580 1584 1586 1588 1595 1595 1595 1595 1595 1595 1595
Not to be disposed of until a year after rate rider has expired and that balance has been a	audited

1589

1508

1508

1508

1508

1592

Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12

Group 2 Accounts

Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery

Variance - Ontario Clean Energy Benefit Act3 Other Regulatory Assets - Sub-Account - Capital Charges Other Regulatory Assets - Sub-Account - P & OPEB Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Acco

Identify and name Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account 1508 1508 each sub-account Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Defen and complete the Other Regulatory Assets - Sub-Account - New Facilities Deferral Account
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets continuity schedule in the line(s) 1508 Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acc generated in the Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Page 1 continuity schedule. Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accou Indicate whether Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account the sub-account is Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance Retail Cost Variance Account - Retail 1508 1525 1548 Misc. Deferred Debits Retail Cost Variance Account - STR

1567 1572 1574 Board-Approved CDM Variance Account Extra-Ordinary Event Costs Deferred Rate Impact Amounts RSVA - One-time Other Deferred Credits 2425 Group 2 Sub-Total

PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)

Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform

Hydro Ottawa Limited EB-2017-0052

> ORIGINAL Page 1 of 34

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 1536
Smart Grid Funding Adder Deferral Account Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs 4	1555
Smart Meter OM&A Variance ⁴	1556
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576

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

- 1 For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the 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 thro
- 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)

 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 31 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to A; 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. Differen For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recoil 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 to - As per oil mining Neglicite lens for 2017 in dee applications; reglicies from rate protection of Account 153 should be transferred to rate base. The Direct Benefits portion of Account 153 should be intaken portion of Account 153 should be intaken force of the protection of Account 153 should be intaken as the protection of the pr
- 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 1599. 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 inspace on the different claims are of destinant in the Applications of the strength of the st

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 2 of 34

eferral/Variance Account Workform

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 3 of 34

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					
	ccount umber	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											
	1550					\$0					\$0
	1551										
	1580					\$0					\$0
	1580										
	1580 1584					\$0					60
	1586					\$0					\$0 \$0
	1588					\$0					\$0
	1589					\$0					\$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
	1595			-\$10,623,257		\$10,623,257			-\$552,141		\$552,141
	1595					\$0					\$0
	1595					\$0					\$0
	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷ Not to be disposed of until a year after rate rider has expired and that balance has been audited	1595					\$0					\$0
Not to be disposed of until a year after rate rider has expired and that balance has been addited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589	\$0 \$0 \$0	\$0 \$0 \$0	-\$10,623,257	\$0 \$0 \$0	\$10,623,257 \$10,623,257 \$0	\$0 \$0 \$0	\$0 \$0 \$0	-\$552,141 -\$552,141 \$0	\$0 \$0 \$0	\$552,141
Group 2 Accounts											
	1508 1508					\$0 \$0					\$0 \$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
	1508					\$0					\$0
	1508 1508					\$0 \$0					\$0 \$0
	1508					\$0					\$0
	1508					\$0					\$0
	1508					\$0					\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$
	1508					\$0					\$0
	1508 1508					\$0 \$0					\$0
	1508					\$0					\$0
	1508					\$0					\$0
	1508					\$0					\$0
	1508					\$0 \$0					\$0
	1508 1508					\$0 \$0					\$0 \$0
	1518					\$0					\$0
	1525					\$0					\$0
	1548					\$0					\$0
	1567 1572					\$0 \$0					\$0
	1574					\$0					\$0
	1582					\$0					\$0
Other Deferred Credits 2	2425					\$0					\$0
Group 2 Sub-Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$200,861	\$0	-\$200,861		\$0	-\$9,902	-\$2,953	-\$12,855		\$0

						2011					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-11	Transactions(1) Debit/ (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments(2) during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	OEB-Approved Disposition during 2011	Interest Adjustments(1) during 2011	Closing Interest Amounts as of Dec-31-11
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$0					\$0
Total of Group 1 and Group 2 Accounts (including 1592)		-\$200,861	\$0	-\$10,824,118	\$0	\$10,623,257	-\$9,902	-\$2,953	-\$564,996	\$0	\$552,141
LRAM Variance 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 Smart Grid OM&A Deferral Account	1534 1535					\$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
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					1
Accounting Changes Under CGAAP Balance + Return Component⁵	1576										l

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 As per ultriang requirements for 2016 area appracations, per (operation and production of the significant period of Account 1531 should be transferred to a transferred by transferred to the significant period of Account 1532 should be included in the CPVA continuity schedule, Account 1532 is included in the CPVA continuity schedule, Account 1532 is included in the CPVA continuity schedule, Account 1532 is included in the CPVA continuity schedule, Account 1532 is included in the CPVA continuity schedule, Account 1532 is included in the CPVA continuity schedule, Account 1532 is included in the CPVA continuity schedule, Account 1532 is included in the CPVA continuity schedule.

Account 1530 RSVA WMS blastic inputed into this schedule is to exclude any amounts relating to CBR amounts are to be inputted into the CPVA continuity schedule. 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

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OFB-Q4 DVA Workform ORIGINAL Page 4 of 34

eferral/Variance Account Workforn

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 5 of 34

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

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

						2012					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-12	Transactions(1) Debit/ (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(2) during 2012	Closing Interest Amounts as of Dec-31-12
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$10,623,257	\$9,285,458	\$21,566,079	\$0	-\$1,657,364	\$552,141	-\$103,169	-\$782,598	\$0	\$1,231,570
LRAM Variance 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 ⁸	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0 \$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 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 - Recoveries Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555 1555	\$0 \$0				\$0	\$0 \$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs Smart Meter OM&A Variance ⁴						\$0					\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1556 1557	\$0				\$0	\$0				\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component⁵	1575	\$0				\$0					ĺ
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576	\$0				\$0					

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

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

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 A; 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 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. Get 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 inclured for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 RSVA WIMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580, but account 1580 CBIss A, accounting guidance for this sub-account 1580 is balance wists Account 1550 is to be followed. If a balance wists Account 1550 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 Culdance 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 and the first year of the cur Note that if a distribution has any balance in Account. 1589 that pertains to Class A, this must be excluded from the balance. Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 6 of 34

eferral/Variance Account Workforn

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 7 of 34

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 viritage 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 Variance WMS – Sub-account CBR Class A ⁹	1580	\$0				\$0	\$0				\$0	\$0			-\$6,182,143
Variance WMS – Sub-account CBR Class A ⁹	1580 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)	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 Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0 \$0	-\$11,831			-\$11,831	\$0	-\$138,505			-\$138,505	-\$11,831	-\$236,158		
Disposition and Recovery/Refund of Regulatory Balances (2014) Disposition and Recovery/Refund of Regulatory Balances (2015)	1595 1595	\$0				\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0	-\$631,762		
Disposition and Recovery/Refund of Regulatory Balances (2013) Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0 \$0	\$0 \$0				\$0	\$0			
Not to be disposed of until a year after rate rider has expired and that balance has been aud		\$0				\$0	φ0				\$0	\$0			
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589	-\$1,657,364 -\$1,657,364 \$0	-\$923,447 -\$923,447 \$0	\$0 \$0 \$0	\$0 \$0 \$0	-\$2,580,811 -\$2,580,811 \$0	\$1,231,570 \$1,231,570 \$0	-\$177,908 -\$177,908 \$0	\$0 \$0 \$0	\$0	\$1,053,662	-\$2,580,811 -\$2,580,811 \$0	-\$1,233,115 -\$1,233,115 \$0	\$0 \$0 \$0	-\$1,703,576 -\$13,872,186 \$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		\$1,112,829	\$110,160		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0				\$0	\$0				\$0	\$0			
Variance - Ontario Clean Energy Benefit Act ³	1508	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$0			-\$86	-\$86	\$0			\$1,385		-\$86	64 004 000		
Other Regulatory Assets - Sub-Account - P & OPEB Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508 1508	\$0 \$0			\$3,109,795	\$3,109,795 \$0	\$0 \$0				\$0 \$0	\$3,109,795 \$0	\$1,321,800		
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 1508	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0			
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Defer Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$0 \$0				\$0 \$0	\$0 \$0				\$0	\$0 \$0			
Other Regulatory Assets - Sub-Account - New Facilities Belonal Account 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 Aco	1508	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pa	1508 1508	\$0 \$0				\$0	\$0				\$0 \$0	\$0 \$0			
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accou Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Accour	1508	\$0				\$0 \$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		-\$286,799	-\$44,891		
Misc. Deferred Debits Retail Cost Variance Account - STR	1525 1548	\$0 \$0			\$1,288,821	\$0 \$1,288,821	\$0 \$0			\$68,243	\$0 \$68,243	\$0 \$1,288,821	\$408.439		
Board-Approved CDM Variance Account	1548	\$0 \$0			\$1,200,821	\$1,288,821	\$0 \$0			ф00,243	\$68,243 \$0	\$1,288,821	ф400,439		
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0			
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0			
RSVA - One-time Other Deferred Credits	1582 2425	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0			
Group 2 Sub-Total	2.20	\$0	\$0	\$0	\$5,224,560	\$5,224,560	\$0	\$0	\$0	\$63,633		\$5,224,560	\$1,795,508	\$0	\$0
		_													
PILs and Tax Variance for 2006 and Subsequent Years	1592	\$0				\$0	\$0				\$0	\$0			

						2013								Hydro Otta	wa Limited
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	(Credit) during 2014		Responses
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	A11-0		ORIGINAL
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	₅Ra	ge 81,0f3,3/4
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 Renewable Generation Connection OM&A Deferral Account ⁸ Renewable Generation Connection Funding Adder Deferral Account Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵ Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁵ Smart Meter OM&A Variance ⁶ Meter Cost Deferral Account (MIST Meters) ¹⁰	1531 1532 1533 1534 1535 1536 1555 1555 1555	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$408,537 \$188,477 -\$19,431,245 \$18,896,100	\$0 \$408,537 \$0 \$0 \$188,477 \$0 \$0 -\$19,431,245 \$0 \$18,896,100	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$17,013 \$7,842 -\$509,395	\$0 \$17,013 \$0 \$7,842 \$0 \$0 \$0 \$0 \$0 -\$509,395	\$0 \$408,537 \$0 \$0 \$188,477 \$0 \$0 -\$19,431,245 \$0 \$18,896,100	\$19,431,245 -\$2,986,888 -\$18,386,705		
Meter Cost Deferral Account (MIST Meters)** IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵ Accounting Changes Under CGAAP Balance + Return Component ⁶	1557 1575 1576	\$0 \$0				\$0 \$0						\$0 \$0 \$0			

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign positive figure and credit balance are to have a negative figure) as per the related OEB decision. For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the 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 thru

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Smart Meter Disposition and Cost Recovery (G-2011-0001)
The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the

Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferra

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have 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 A₁ 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. Differen For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recoil 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 As per util Pring in Acquisitems to L2 or or are applications, request for rate protection or recognition was strained in the protection of Account 1533 should be included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 RoSVA WMS balance inputted into this schedule is to exclude any amounts releting 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 1599. 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 injudice of the deep claims are of the final stress in the count of th

eferral/Variance Account Workforn

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 9 of 34

This continuity schedule must be completed for each account and sub-account that the utilif 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 from 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				
		Closing	Opening									Closing	Opening			
Account Descriptions	Account Number	Principal Balance as of Dec-31-14	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		Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Principal Balance as of Dec-31-15	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		\$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			
RSVA - Wholesale Market Service Charge ⁹ Variance WMS – Sub-account CBR Class A ⁹	1580 1580	-\$6,182,143	\$0			-\$287,978	-\$287,978	-\$6,182,143 \$0	-\$15,345,233 \$90,421			-\$21,527,376	-\$287,978 \$0	-\$117,550 \$318		
Variance WMS – Sub-account CBR Class A Variance WMS – Sub-account CBR Class B ⁹	1580							\$0	\$1,790,495			\$90,421 \$1,790,495	\$0 \$0			
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)	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 Disposition and Recovery/Refund of Regulatory Balances (2014) 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) Disposition and Recovery/Refund of Regulatory Balances (2015)	1595 1595	-\$631,762 \$0	\$0 \$0	-\$131,435			-\$131,435 \$0	-\$631,762 \$0	\$111,120			-\$520,642 \$0	-\$131,435 \$0	-\$6,517		
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0	\$0 \$0				\$0	\$0				\$0	\$0 \$0			
Not to be disposed of until a year after rate rider has expired and that balance has been au		\$0	φ0				\$0	\$0				\$0	Φ0			
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589	-\$5,517,502 -\$17,686,112 \$12,168,610	\$1,053,662 \$1,053,662 \$0	-\$174,085 -\$174,085 \$0	\$0 \$0 \$0	-\$448,957 -\$456,635 \$7,678		-\$5,517,502 -\$17,686,112 \$12,168,610	-\$22,209,541 -\$15,260,199 -\$6,949,342	\$0 \$0 \$0	\$0 \$0 \$0	0 -\$32,946,311	\$430,620 \$422,942 \$7,678	-\$143,053 -\$234,727 \$91,674	\$0 \$0 \$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 Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Variance - Ontario Clean Energy Benefit Act ³	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Capital Charges Other Regulatory Assets - Sub-Account - P & OPEB	1508 1508	-\$86 \$4,431,595	\$1,385 \$0	-\$1			\$1,384 \$0	-\$86 \$4,431,595				-\$86 \$4,431,595	\$1,384 \$0			
Other Regulatory Assets - Sub-Account - P & OPEB Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$4,431,595	\$0 \$0				\$0	\$4,431,595	\$50.731			\$50,731	\$0 \$0			
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$0	\$0				\$0	\$0	φου,τοι			\$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 Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Defer	1508 1508	\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0			
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Defer Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$0	\$0 \$0				\$0	\$0				\$0	\$0 \$0			
Other Regulatory Assets - Sub-Account - Rew Facilities Belefical Account	1508	\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acc		\$0	\$0				\$0	\$0				\$0	\$0			
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pa		\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0			
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account - Efficiency Adjustment Mechanism Deferral Account - Efficiency Adjustment - Efficiency - Efficien		\$0	\$0 \$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 \$68.243	604 707			\$0	\$0	6044.000			\$0	\$0	600 404		
Retail Cost Variance Account - STR Board-Approved CDM Variance Account	1548 1567	\$1,697,260 \$0	\$68,243 \$0	\$21,737			\$89,980 \$0	\$1,697,260 \$0	\$314,008			\$2,011,268 \$0	\$89,980 \$0	\$22,121		
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	\$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	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			

		2014										2015		H	,	wa Limited 2017-0052
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	Dec-31-15	duri Ro15OE	Responses
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		ORIGINAL
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	Pag	je 10 o ₅34
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 ⁸	1531	\$0	\$0				\$0	\$0				\$0	\$0			
Renewable Generation Connection OM&A Deferral Account ⁸ Renewable Generation Connection Funding Adder Deferral Account	1532 1533	\$408,537 \$0	\$17,013 \$0	\$6,006			\$23,019 \$0	\$408,537 \$0				\$408,537 \$0	\$23,019 \$0	\$4,867		
Smart Grid Capital Deferral Account	1534	\$0	\$0 \$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 Smart Meter OM&A Variance 4	1555	-\$2,986,888	\$0				\$0	-\$2,986,888				-\$5,973,776	\$0			
Smart Meter OM&A Variance Meter Cost Deferral Account (MIST Meters) ¹⁰	1556	\$509,395	-\$509,395				-\$509,395	\$509,395				\$509,395	-\$509,395			
INICIAL COST DEIGNA ACCOUNT (INIC) I INICIAIS)	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				
I								1								

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

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.

is the case and leave the checkook. Order to Dispose of Account in the Total Claim Countin inchesced.

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 Aj 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 helance approved for disposition into Account 1595 is to be recoind. 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 be portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included to reduce the received of the Account 1532 should be included for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 RSVA WIMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580 is bulbaccount 1567 CBIss A, accounting guidance for this sub-account 1567 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 Culdance 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 and the first year of the cur Note that if a distribution has any balance in Account. 1589 that pertains to Class A, this must be excluded from the balance.

eferral/Variance Account Workforn

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 11 of 34

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 viritage year. For any new accounts that have never been disposed, start inputting data from

							2016						
Account Descriptions	Account Number	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan- 1-16	Transactions(1) Debit/(Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	Principal Disposition during 2017 - instructed by OEB
Group 1 Accounts													
LV Variance Account	1550	\$2,085	\$220,372	-\$302,419	\$38,071		-\$120,118	\$2,085	\$771	\$798		\$2,058	\$182,301
Smart Metering Entity Charge Variance Account	1551	\$3,311	-\$150,068	-\$96,084	\$43,607		-\$289,759	\$3,311	-\$2,632	\$4,093		-\$3,414	-\$193,675
RSVA - Wholesale Market Service Charge ⁹	1580	-\$405,528	-\$21,527,376	-\$7,002,178	-\$6,182,143		-\$22,347,411	-\$405,528	-\$210,453	-\$361,700		-\$254,281	-\$15,345,233
Variance WMS – Sub-account CBR Class A ⁹	1580	\$318	\$90,421	-\$90,421			\$0	\$318				\$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		-\$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		\$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	04	00.004 :==		\$0	\$0		04 440 555		\$0	6400 == :
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷ Disposition and Recovery/Refund of Regulatory Balances (2013) 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
	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 1595	-\$137,952	-\$520,642	-\$77,471	-\$631,762		\$33,649	-\$137,952		-\$138,969		\$1,653	\$111,120
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷		\$0	\$0				\$0	\$0				\$0	
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷ Not to be disposed of until a year after rate rider has expired and that balance has been au	1595 dited	\$0	\$0	\$5,020,832	\$4,949,683		\$71,149	\$0	-\$25,015	\$9,584		-\$34,599	
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589	\$287,567 \$188,215 \$99,352	-\$27,727,043 -\$32,946,311 \$5,219,268	-\$6,355,706 -\$2,677,704 -\$3,678,002	-\$567,820 -\$12,736,430 \$12,168,610	\$0 \$0 \$0	-\$33,514,929 -\$22,887,585 -\$10,627,344	\$287,567 \$188,215 \$99,352		\$374,407 \$221,618 \$152,789	\$0 \$0 \$0	-\$263,299	-\$22,299,962 -\$15,350,620 -\$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 Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0	\$0	-\$502,482	-\$502,482		\$0	\$0				\$0	
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 Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Acco	1508 1508	\$334 \$0	\$50,731 \$0	\$225,388			\$50,731 \$225,388	\$334 \$0				\$892 \$1,139	
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	\$0	\$0	\$225,300			\$225,366	\$0 \$0				\$1,139	
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 Defen	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	
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acc		\$0 \$0	\$0 \$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Par Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Accou		\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0 \$0	
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account		\$0	\$0				\$0	\$0 \$0				\$0 \$0	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0	\$0	\$522,056			\$522,056	\$0				\$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 1572	\$0 \$0	\$0 \$0				\$0 \$0	\$0 \$0				\$0	
Extra-Ordinary Event Costs Deferred Rate Impact Amounts	1572 1574	\$0 \$0	\$0 \$0				\$0 \$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	1592	\$0	\$0				\$0	\$0				\$0	
(excludes sub-account and contra account below)		\$0	\$0				\$0	\$0				\$0	

							2016						
							2010						
Account Descriptions	Account Number	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan- 1-16	Transactions(1) Debit/(Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	Principal Disposition during 2017 - instructed by OEB
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 ⁸	1531	\$0	\$0		\$0		\$0	\$0				\$0	
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$27,886	\$408,537		\$408,537		-\$0	\$27,886		\$27,890		-\$4	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0	\$0		\$0		\$0	\$0				\$0	
Smart Grid Capital Deferral Account Smart Grid OM&A Deferral Account	1534 1535	\$0 \$12,858	\$0 \$188.477		\$0 \$188,477		\$0 - \$ 0	\$0 \$12,858		\$12,861		\$0 -\$3	
Smart Grid Civica Deferral Account	1536	\$12,050	\$100,477		\$100,477		\$0	\$12,050		\$12,001		-\$3 \$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						

- Hydro Ottawa Limited
- EB-2017-0052
Interrogatory Responses
IR: OEB Staff #4
- Att-OEB-Q4 DVA Workform
ORIGINAL
Page 12 of 34

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 thirt

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

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 A 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 helance approved for disposition into Account 1595 is to be recoind. 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. Set 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 inclured for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 RSVA WIMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580, but account 1580 CBIss A, accounting guidance for this sub-account 1580 is balance wists Account 1550 is to be followed. If a balance wists Account 1550 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 1599. 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 and the first year of the cur Note that if a distribution has any balance in Account 1589 that pertains to Class A, this must be excluded from the balance.

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 from 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.

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4

If you had any customers classifie Att QEB aQ4 DVAn Workform where the balance in 1580 sub-account CBR class B accumulated CBINAL and 2016, or 2016), check off the checkbox.

Page 13 of 34

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 Intere	est on Dec-31-1	6 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			Projected Interest from January 1, 2018 to April 30, 2018 on Dec	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		-\$1,234	-\$3,327		-\$4,560	-\$306,9		-\$0
Smart Metering Entity Charge Variance Account	1551	-\$2,912	-\$96,084	-\$502	-\$1,057		-\$1,559	-\$97,6-		\$0
RSVA - Wholesale Market Service Charge ⁹ Variance WMS - Sub-account CBR Class A ⁹	1580	-\$60,708	-\$7,002,178	-\$193,573	-\$77,024		-\$270,597	-\$7,272,7		-\$0
Variance WMS – Sub-account CBR Class A Variance WMS – Sub-account CBR Class B ⁹	1580 1580	\$25,562	\$0 -\$351,426	\$0 -\$3,329	-\$3,866		\$0 -\$7,195	-\$358,6	0.00 0.69 \$1,461,303	\$0 \$1
RSVA - Retail Transmission Network Charge	1584	\$438	\$9,935	-\$960	\$109		-\$850	\$9,0		-\$1
RSVA - Retail Transmission Connection Charge	1586	\$6,042	-\$2,572,072	-\$12,574	-\$28,293		-\$40,867	-\$2,612,9		\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$11,451	\$2,796,072	\$25,447	\$14,669	-\$1,462,534	-\$1,422,419	\$1,373,6		-\$0
RSVA - Global Adjustment 12	1589	-\$129,880	-\$3,678,002	\$10,823	-\$33,487	\$633,729	\$611,065	-\$3,066,9		-\$1
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595		\$0	\$0			\$0		0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595		\$0	\$0			\$0		0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷ Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595 1595	-\$2.633	\$0 \$1.540	\$0 - \$ 222			\$0 -\$222		0.00 -\$4,919 0.00 -\$187,163	9 -\$4,919 8 \$4,916
Disposition and Recovery/Refund of Regulatory Balances (2012) Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	-\$2,633 -\$948	\$1,540 -\$14.011	-\$222 -\$88			-\$222 -\$88		0.00 -\$187,163	\$4,916
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$2,239	-\$14,011	-\$00 -\$586			-\$00 -\$586		0.00 \$35,302	
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	ψ2,200	\$0	\$0			\$0		0.00 \$35,362	
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595		\$71,149	-\$34,599			-\$34,599		0.00 \$36,546	-\$4
Not to be disposed of until a year after rate rider has expired and that balance has been au			****	***			***,		4 33,233	1 1
Group 1 Sub-Total (including Account 1589 - Global Adjustment) Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589	-\$170,959 -\$41,079 -\$129,880	-\$11,214,967 -\$7,536,965 -\$3,678,002	-\$211,396 -\$222,220 \$10,823	-\$132,275 -\$98,788 -\$33,487	-\$828,805 -\$1,462,534 \$633,729	-\$1,172,477 -\$1,783,542 \$611,065	-\$12,333,15 -\$9,266,21 -\$3,066,93	.23 -\$23,150,891	3 -\$8 -\$7 -\$1
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		-\$0	\$1			\$1		0.38	-\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508		\$0	\$0			\$0	;	0.00 \$6	\$0
Variance - Ontario Clean Energy Benefit Act ³	1508		\$0	\$0			\$0		0.00	\$0
Other Regulatory Assets - Sub-Account - Capital Charges Other Regulatory Assets - Sub-Account - P & OPEB	1508 1508		\$0 \$147,000	-\$2 \$0			-\$2 \$0		0.00 \$0 0.00 \$147,000	\$2 \$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508		\$50,731	\$892			\$892		0.00 \$147,000	-\$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			\$0	\$0			\$0		0.00	\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Defer	1508 1508		\$0 \$0	\$0 \$0			\$0 \$0	Direct to Dispose of Account	0.00	\$0 \$0
Other Regulatory Assets - Sub-Account - Gains Losses norm sale of Existing Facilities Deferral Account	1508		\$0	\$0			\$0		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			\$0	\$0			\$0	Check to Dispose of Account	0.00	\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Pa Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account			\$0 \$0	\$0 \$0			\$0 \$0		0.00	\$0 \$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account - Differential Variance Account - Differential Variance Account - Revenue Requirement Differential Variance Account - Revenue Republication - Revenue Re			\$0	\$0 \$0			\$0 \$0		0.00	\$0 \$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 Retail Cost Variance Account - STR	1525 1548		\$0 \$314,009	\$0 \$5.336		-\$319.344	\$0 -\$314.009		0.00 \$0 0.00 \$319,343	\$0
Board-Approved CDM Variance Account	1546		\$314,009	\$5,336 \$0		-\$319,344	-\$314,009 \$0		0.00 \$319,34	\$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 Other Deferred Credits	1582 2425		\$0 \$0	\$0 \$0			\$0 \$0		0.00	\$0 \$0
Group 2 Sub-Total	2423	\$226.530	\$1,767,776	-\$218,051	\$0	-\$279.243	-\$497,294		0.38 \$1,776,256	
		+ ,000	Ţ.,. z.,,. ro	12.2,001	Ç	Ţ., 0,E 10	Ţ.51,E01	Ť	Ţ.,,7T0,20K	1
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		\$0	\$0			\$0	:	0.00	\$0

		1) 11111 11 1111 11 1111						2.1.7 RRR	Hydro Ottawa Limited EB-2017-0052	
Account Descriptions	Account Number	Interest Disposition during 2017 - instructed by OEB	Closing Principal Balances as of Dec 31-16 Adjusted for Dispositions during 2017	31-16 Adjusted for	2017 to December 31, 2017 on	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	terrogatory Responses RRR vs. 2016 Balance (Principal History) EB Staff #4 EB-Q4 DVA Workform
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		**ORIGINAL
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	Page 14 of 34
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 ⁸	1531		\$0	\$0			\$0	\$0.00		so
Renewable Generation Connection OM&A Deferral Account ⁸	1532		-\$0				-\$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	\$0.00		\$0
Smart Grid OM&A Deferral Account	1535		-\$0				-\$3	-\$2.87		\$3
Smart Grid Funding Adder Deferral Account	1536		\$0				\$0	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital 4	1555		\$0				\$0	\$0.00		\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555		-\$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
	4575							Deheck to Dispose of Account		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575		\$0 \$0							\$0
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576		\$0					Theck to Dispose of Account \$0.00		\$0

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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

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.

is the Case and leave the checkur. Our block to Dispose of Account in the load call countin the leave. (2015) the the DC'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 Aj 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 helance approved for disposition into Account 1595 is to be recoind. 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 be portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included to reduce the received of the Account 1532 should be included for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 RSVA WIMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580 is bulbaccount 1567 CBIss A, accounting guidance for this sub-account 1567 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 Culdance 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 and the first year of the cur Note that if a distribution has any balance in Account. 1589 that pertains to Class A, this must be excluded from the balance. oard

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 frobalances approved for disposition was first transferred into Account 1595 (2014). The DVA intrage year. For any new accounts that have never been disposed, start inputting data from

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 aud	lited
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) RSVA - Global Adjustment 12	1589
KSVA - Global Adjustment 12	1369
Group 2 Accounts Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508 1508
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	
Variance - Ontario Clean Energy Benefit Act ³	1508 1508
Other Regulatory Assets - Sub-Account - Capital Charges Other Regulatory Assets - Sub-Account - P & OPEB	1508
Other Regulatory Assets - Sub-Account - F & GFEB 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 Defen	1508
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets	1508 1508
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acc	1508
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Par	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 Retail Cost Variance Account - STR	1525 1548
Retail Cost Variance Account - 51 R Board-Approved CDM Variance Account	1548
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	1592
(excludes sub-account and contra account below)	1032

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 15 of 34

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 Component⁵	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:

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"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 thri

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

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 A; 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 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. Get 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 inclured for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rat Account 1580 RSVA WIMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts Account 1580, but account 1580 CBIss A, accounting guidance for this sub-account 1580 is balance wists Account 1550 is to be followed. If a balance wists Account 1550 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 Culdance 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 and the first year of the cur Note that if a distribution has any balance in Account. 1589 that pertains to Class A, this must be excluded from the balance. Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 16 of 34

Ontario Energy Board 2018 Deferral/Variance Account Workform

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 17 of 34

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

		I		
Account Descriptions	Account Number	Varian RRR vs. 2016 (Principal + 1	Balance	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)	

2018 Deferral/Variance Account Workform

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 18 of 34

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

			А		В			С		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)		# of Customers	Total Metered kWh ⁴	Total Metered <mark>kW</mark> ⁴		Metered kW for Non-RPP Customers ^{4,5}		Metered kWh for Wholesale Market Participants (WMP) ⁴	Metered kW for Wholesale Market Participants (WMP) ⁴	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Total Metered 2016 kWh for Class A Customers that were Class A for the entire period the GA balance accumulated	Total Metered 2016 kWh for Customers that Transitioned Between Class A and B during the period the GA balance accumulated	Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption
RESIDENTIAL	kWh	305,144	2,206,411,000		78,310,448		98,285,240	0	0	2,206,411,000	- 0			78,310,448
GENERAL SERVICE LESS THAN 50 KW	kWh	24,739	709,791,000		102,830,977		22,437,830	0	0	709,791,000	- 0			102,830,977
GENERAL SERVICE 50 TO 1,499 KW	kW	3,351	2,875,422,000	6,824,350		6,824,351	39,332,942	37,049,412	66,568		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 \$

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 19 of 34

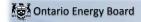


Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 20 of 34

		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 RSVA - Retail Transmission Connection Charge	1584 1586	9,085	kWh kWh	2,721 (782,679)	875 (251.784)	3,546	1,104 (317,614)	763 (219,389)	21 (5 935)	0
RSVA - Retail Transmission Connection Charge 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	Ö
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and		0	kWh	0	0	0	0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Act	1508									
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 Deferr	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 Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Va	1508 1508	0	kWh kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Earnings Snaring Mechanism (ESM) Va Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Vari	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential validation of the Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Den	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	ů o	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
						1	,			1
PILs and Tax Variance for 2006 and Subsequent Years	1592	0	kWh	0	0	0	0	0	0	0
(excludes sub-account and contra account)						1	ļ		+	
PILs and Tax Variance for 2006 and Subsequent Years -	1592	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)	0
Sub-Account HST/OVAT Input Tax Credits (ITCs) Total of Account 1592		(0)		(0)	(0)	(0)	(0)	/n\	(0)	0
Total of Account 1392		(0)		(0)	(0)	(0)	(0)	(0)	(0)	· ·
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0 1	0	0	0
(Account 1568 - total amount allocated to c		0		-	· · · · · · · · · · · · · · · · · · ·		<u> </u>	-	· · · · · · · · · · · · · · · · · · ·	
	riance	0								
			<u>'</u>							
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		(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 V		(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)	I	(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)

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 21 of 34

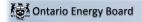


Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 22 of 34

			1	L OTANDOV DOWED I	OTALIDAY DOWER	1			
		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 1595	(3,040,112)	Non-RPP kWh	0	0	0	(36,104)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009) Disposition and Recovery/Refund of Regulatory Balances (2010)	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	Ö	%	0	0	0	0	Ö	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
	4500		1340			•			
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	1508	0	kWh	0	0	0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Act Other Regulatory Assets - Sub-Account - Capital Charges	1508 1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Capital Charges Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB 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 - Pole Attachment Charge Revenues Va Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Defer		0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	Ö	kWh	0	0	0	0	Ů,	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 A	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) V	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 Val	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Del	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		Ü	0	Ü	Ü	U	U
PILs and Tax Variance for 2006 and Subsequent Years	1			1		1		T T	
(excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years -	1	 						 	
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
1002		. (0)		·	· ·	10/	(0)	·	•
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0
(Account 1568 - total amount allocated to		0			-		-		
	ariance	0	1						
			•						
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		(050.004)			•	(0)	(0.00.1)		
A Customers)	1580	(358,621)	kWh	0	0	(3)	(2,294)	0	0
·		•							
Total of Group 1 Accounts (1550, 1551, 1584, 1586 an		(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
<u> </u>									
Group 2 Accounts (including 159)	2, 1532)	(4)		0	0	(0)	(0)	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575		kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576		kWh	0	00	0	0	0	00
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)

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 23 of 34

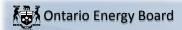


Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 24 of 34

		Amounts from	Allocator	HCI, RESOP, OTHER						
		Sheet 2		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 RSVA - Power (excluding Global Adjustment)	1586 1588	1,373,653	kWh kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment) RSVA - Global Adjustment	1589	(2.040.112)	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	(3,040,112)	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2000)	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		0	kWh	0	0	0	0	0	0	0
Recovery Variance - Ontario Clean Energy Benefit Act	1508									
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 Deferr	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508 1508	0	kWh kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - New Pacifices Deferral Account Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed A:	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 1574	0	kWh kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts RSVA - One-time	1574	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	2423	0	KVVII	0	0	0	0	0	0	0
10ta 0. 0.0ap 2.1000anto				•						
PILs and Tax Variance for 2006 and Subsequent Years	4500	_	1340	,	_	•	_	_	•	_
(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 -	1592	(0)	kWh	0	0	0	0	0	0	0
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1092		KVVII	I		-	-	-	-	-
Total of Account 1592		(0)		0	0	0	0	0	0	0
T		_								
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to o		0	1							
LVa	riance	0	J							
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		(9)	KVVII	U	U	U	U	U	U	Ť
A Customers)	1580	(358,621)	kWh	0	0	0	0	0	0	0
n ouatomora)	<u> </u>	1		l .	l .	ı	l .	l .	I	I
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and	1 1595)	(3.008.477)	1	0	0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to		(5,899,122)	 	0	0	0	0	0	0	0
Balance of Account 1589 Allocated to Non-		(3,040,112)	<u> </u>	0	0	0	0	0	Ö	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		kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576		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)

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 25 of 34



Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 26 of 34

2016

418,799,947

757,636

kWh

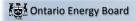
kW

1	Please enter the Year the Account 1589 GA Balance was Last Disposed.	2015	(e.g. If in the 2016 EDR process, you received approva 31, 2014, enter 2014.)	I to dispose the GA va	riance account balanc	e as at December
2a	Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from year after the balance was last disposed to 2016)?		(e.g. If you received approval to dispose the GA account accumulated would be 2015 and 2016.)	balance as at Decemb	er 31, 2014, the period	the GA
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 balar variance accumulated would be 2015 and 2016.)	nce as at December 31	, 2015, the period the	CBR Class B
3a	Enter the number of transition customers you had during the period the Account 1589 GA balance accumulated.	1				
		Transition Customer	s - Non-loss Adjusted Billing Determinants by Customer			
			5		20.	
		Customer	Rate Class LARGE USE	kWh	January to June 32.880.615	July to December 34,220,672
		Customer 1	LARGE USE	kW	51,300	51,881
				Class A/B	В	Α
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

LARGE USE

Customer A1



Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 27 of 34

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

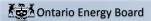
		Total	2016
Total Class B Consumption for Years During Balance Accumulation			
(Non-RPP Consumption LESS WMP Consumption and			
Consumption for Class A customers who were Class A for partial			
and full year)	Α	3,759,305,891	3,759,305,891
All Class B Consumption (i.e. full year or partial year) for Transition			
Customers	В	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	the Period They Were Class B	Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2016		Period They Were a Class B		
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



Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 28 of 34

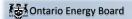
The purpose of this tab is to calculate the billing determinants for CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

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 for				Metered Consumption for Cu		
				Class A customers that we	re Class A for	Total Metered 2016 Consump	tion for Customers	Customers (Total Consumptio	n LESS WMP,	
		Total Metered 2016 th		2016 the entire period CBR Class B balance that Transitioned Between Class A and B duri				Class A and Transition Cu	ıstomers'	
		Consumption Mir	nus WMP	accumulated		the period CBR Class B bala	nce accumulated	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%



Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 29 of 34

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

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

Rate Class		kW / kWh / # of	Allocated Group 1	Rate Rider for	
(Enter Rate Classes in cells below)	Units	Customers	Balance (excluding	Deferral/Variance	
(Enter Rate Classes III cells below)		Customers	1589)	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
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 RESOURCE			\$ -	-	
			\$ -		
		-	\$ -	-	
			\$ -	-	l
			\$ -	-	l
			\$ -	-	
			\$ -		l
Total			-\$ 3,729,165		l

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers		d Group 1 Non-WMP	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	2,206,411,000	-\$	1,775,954	- 0.0008	\$/1
SENERAL SERVICE LESS THAN 50 KW	kWh	709,791,000	-\$	571,315	- 0.0008	\$/
GENERAL SERVICE 50 TO 1,499 KW	kW	6,757,782	-\$	2,284,624	- 0.3381	\$/
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,916,044	\$	-	-	\$/
ARGE USE	kW	1,118,300	-\$	497,808	- 0.4451	\$/
JNMETERED SCATTERED LOAD	kWh	16,731,000	-\$	13,467	- 0.0008	\$/
STANDBY POWER GENERAL SERVICE 5	kW		\$	-	-	\$/
STANDBY POWER GENERAL SERVICE 1	kW	4,800	\$	-	-	\$/
STANDBY POWER GENERAL SERVICE L	kW	-	\$	-	-	\$/
SENTINEL LIGHTING	kW	216	-\$	39	- 0.1789	\$/
STREET LIGHTING	kW	123,144	-\$	35,227	- 0.2861	\$/
MICROFIT AND MICRO-NET METERING			\$	-	-	
FIT			\$	-		
HCI, RESOP, OTHER ENERGY RESOUR		-	\$	-	-	1
		-	\$	-	-	1
		-	\$	-	-	
			\$	-		
		-	\$	-	-	1
		-	\$	-	-	1
	,		\$	-		J
Total			-\$	5,178,434		

Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP calculated separately 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	Unite	kW / kWh / # of	Allocated Sub- account 1580 CBR	Rate Rider for
(Enter Rate Classes in cells below)		Customers	Class B Balance	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 5		-	\$ -	-
STANDBY POWER GENERAL SERVICE 1		-	\$ -	-
STANDBY POWER GENERAL SERVICE L	-	\$ -	-	
SENTINEL LIGHTING		-	-\$ 3	-
STREET LIGHTING		-	-\$ 2,294	-
MICROFIT AND MICRO-NET METERING		-	\$ -	-
FIT		-	\$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE	CE	-	\$ -	-
		-	\$ -	-
		-	\$ -	-
_		-	\$ -	-
_		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
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
GENERAL SERVICE LESS THAN 50 KW	kWh	102,830,977	-\$ 84,829	- 0.0008
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,432,410,639	-\$ 2,006,593	- 0.0008
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	895,369,000	-\$ 738,626	- 0.0008
LARGE USE	kWh	132,565,766	-\$ 109,359	- 0.0008
UNMETERED SCATTERED LOAD	kWh		\$ -	
STANDBY POWER GENERAL SERVICE 5	kWh	-	\$ -	-
STANDBY POWER GENERAL SERVICE 1	kWh	-	\$ -	-
STANDBY POWER GENERAL SERVICE L	kWh	-	\$ -	-
SENTINEL LIGHTING	kWh	-	\$ -	
STREET LIGHTING	kWh	43,765,000	-\$ 36,104	- 0.0008
MICROFIT AND MICRO-NET METERING		-	\$ -	-
FIT		-	\$ -	-
HCI, RESOP, OTHER ENERGY RESOUR		-	\$ -	-
		-	\$ -	-
		-	\$ -	
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			-\$ 3,040,112	

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	All	ocated Group 2 Balance	F	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	ş	0.0000	per customer per month
GENERAL SERVICE 1,500 TO 4,999 KW	# of Customers	76	-\$	1	ទុ	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	\$	-	4	-	per customer per month
STANDBY POWER GENERAL SERVICE L		٠	\$	-	4	-	
SENTINEL LIGHTING			-\$	0	\$		
STREET LIGHTING			-\$	0	\$	-	
MICROFIT AND MICRO-NET METERING		٠	\$	-	4	-	
FIT		ū	\$	-	4	-	
HCI, RESOP, OTHER ENERGY RESOURCE		•	\$	-	4	-	
		٠	\$	-	4	-	
		٠	\$	-	4	-	
		ū	\$	-	4	-	
			\$	-	\$	-	
			\$	-	\$		
		-	\$	-	\$		
Total			-\$	4			

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years)

Total

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers		ocated 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	٠	\$	-	-	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		٠	\$	-	-	
HCI, RESOP, OTHER ENERGY RESOURCE		٠	\$	-	-	
		ū	\$	-	-	
			\$	-	-]
		٠	\$	-	-	
		٠	\$	-	-	
·			\$]
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\$

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL

Page 30 of 34
Rate riders for Global Adjustment is to be calculated on the basis of kWh for all classes.

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

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)

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 31 of 34



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

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 32 of 34

Account 1589 Global Adjustment (GA) Analysis Workforn				
	Account 1589 (Inhal Adius	tmont (GA) A	nalueie Workform

	Input cells Drop down cells	
Note 1	Year(s) Requested for Disposition	2016
		W 888 # 113

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

G	A Billing Rate	
G	A is billed on the	1st Estimate
G	A Billing Rate Description	

Note 4 Analysis of Expected GA Amount

Year	2016								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Unbilled Loss Adjusted		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	н	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		0.09179		
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	
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		0.09545		-\$ 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		0.07103		
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

			Δm	ount (Quantify if it is	
		Applicability of Reconciling		a significant	
	Item	Item (Y/N)		reconciling item)	Explanation
Net Chan	ge in Principal Balance in the GL (i.e. Transactions in the \	(ear)	-\$	3,678,002	
	Remove impacts to GA from prior year RPP Settlement true				
	up process that are booked in current year	Y	-\$	264,382	
	Add impacts to GA from current year RPP Settlement true up				
1b	process that are booked in subsequent year	Y	\$	633,729	
2a	Remove prior year end unbilled to actual revenue differences	Y	\$	127,941	
	Add current year end unbilled to actual revenue differences	Y	\$	291,573	
	Remove difference between prior year accrual to forecast				
3a	from long term load transfers	Y	\$	290,285	
	Add difference between current year accrual to forecast from				
3b	long term load transfers	N			Final True-up to be completed later in 2017
4	Remove GA balances pertaining to Class A customers	N			
	Significant prior period billing adjustments included in current	IN			
	year GL balance but would not be included in the billing				
_	consumption used in the GA Analysis	N			
- 3	Differences in GA IESO posted rate and rate charged on	IN.			
	IESO invoice				
	IESO IIIVoice				
1					
7					
8					
9					
10					
Note C	Adjusted Not Change in Bringing Palance in the Cl			2 500 056	

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

							UllieSulveu
							Difference as %
	Annual Net Change in	Net Change in	Reconciling Items	Adjusted Net Change in			of Expected GA
	Expected GA Balance from	Principal Balance in the	(sum of cells D66 to	Principal Balance in the	Unresolved	Payments to IESO (cell	Payments to
Year	GA Analysis (cell K59)	GL (cell D65)	D78)	GL	Difference	J59)	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							

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 33 of 34

Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #4 Att-OEB-Q4 DVA Workform ORIGINAL Page 34 of 34

GA Rates per IESO website

		2016			2015			2014	
	First	Second		First	Second		First	Second	
(\$/kWh)	Estimate	Estimate	Actual	Estimate	Estimate	Actual	Estimate	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		0.09540	0.07190	0.06664	0.06025
July	0.07667	0.08412	0.08306	0.08888			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		0.09901	0.08504	0.08232
December	0.10594	0.07872	0.08708	0.11462	0.08809	0.09471	0.07318	0.05789	0.07444



Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #5 ORIGINAL Page 1 of 2

1		Response to OEB Staff Interrogatory Question #5
2		
3	Quest	<u>ion #5:</u>
4		
5	Ref: E	xhibit 7, Schedule 1
6	Ref: E	xhibit 7, Schedule 1, Attachment 7-1(B), Page 1
7	Ref: A	mended Settlement Proposal in 2016-2020 Custom IR, filed December 7
8	2015,	p. 22
9		
10	Hydro	Ottawa has adjusted the 2018 Cost Allocation model to reflect the Pole
11	Attach	ment Decision. However, the settlement agreement specified "In the event that,
12	as a r	esult of the OEB's decision on Issue 4.11, the poles attachment revenues are a
13	differe	nt amount, then the distribution rates will be adjusted by an equal amount so that
14	the se	rvice revenue requirement for each year is unchanged."
15		
16	a)	Please explain why Hydro Ottawa chose to update their Cost Allocation study
17		when the adjustment specified by the settlement agreement does not require an
18		update to cost allocation.
19	b)	Please confirm that Hydro Ottawa relied on the settlement agreement, and not
20		the updated Cost Allocation study in setting the revenue requirement by class in
21		the second reference.
22		
23		
24	Respo	onse:
25		
26	a)	As stated in this interrogatory question, Hydro Ottawa's Board approved
27		Settlement Agreement contemplated that the final approved pole attachment rate
28		may differ from the one proposed by Hydro Ottawa and incorporated in its
29		models and rates.
30		



Hydro Ottawa Limited EB-2017-0052 Interrogatory Responses IR: OEB Staff #5 ORIGINAL Page 2 of 2

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.